



Emadlangeni Municipality
Section 52 Report for the quarter ended 31 December 2013

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MAYOR'S REPORT

Councillors I present to you the second quarter report for the 2013/14 financial year on the implementation of the budget and the financial state of affairs of the municipality. The aforesaid budget is being implemented in line with the service delivery and budget implementation plan.

Revenue collection still remains as a challenge to the municipality due to the high unemployment and limited economic activity which characterizes the municipality. The debtors book stood at R20 040 559 as at the end of December 2013 which is considerably high considering the size of the municipality. More effective and rigorous collection methods have to be employed to reduce the escalation of the debtors book.

The municipality's revenue sources are limited and the municipality is hugely dependent on government grants capital expenditure more so. Municipal Infrastructure Grant is the main source of funding. Economic stimulation is of paramount importance in Emadlangeni in order to broaden the revenue base.

Property rates revenue contribute significantly to the limited revenue base, nevertheless, the municipality relies solely on ward 2 as far as property rates revenue is concerned. In light of the above the long term strategies should include making use of the vast land on the municipality's disposal in embarking on middle income housing projects on the periphery of the municipality's boundaries with Newcastle. By so doing the municipality's revenue base is increased in the form of property rates and increased economic activity.

The reports for the second quarter show some improvement from the first quarter.

J.G. Zikhali

MAYOR

RESOLUTIONS

EXECUTIVE SUMMARY

Revenue

The budgeted total revenue for the 2nd quarter was R14 987 270 compared to actual accrued and billed for the same period of R19 615 405. The 31% favourable variance is explained by the equitable share 2nd tranche received in November 2013 which is not reflected on the smoothed budget for the quarter. Nevertheless, on certain line items the variance between budget and actual has been negative, notably rental of facilities and equipment which recorded a negative variance of 22% explained by the low volumes at the Caravan and Game Park due to renovations.

Operational Expenditure

The overall operational budget for the 2nd quarter was R14 152 298 in contrast to actual expenditure of R9 893 115 representing a variance of 30%. This is partly explained by vacant key positions which have not been filled. Annual depreciation charges as well as debt impairment not yet done also explain the variance in operational expenditure as the book entries are only done at year end.

Capital Expenditure

The total capital expenditure budget for the 2nd quarter amounts to R2 583 000 compared to the actual expenditure of R2 953 663 which translates to 14% variance. Nevertheless, on close scrutiny of the MIG expenditure the picture expenditure is not pleasing as the significant amount of the annual allocation was received in July as per the implementation plan whereas the budgeted amounts are spread out evenly over the year. Only 60% of the first MIG draw down of R7 777 000 has been spent. The expenditure on MIG which makes up a lion share of the capital expenditure has been slow considering projects funded from prior year allocations.

IN YEAR BUDGET STATEMENT TABLES

Municipal In-year report & supporting tables

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Accountability

Transparency

**Information &
service delivery**



Contact details

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KZN253 eMadlangeni - Table C1 Monthly Budget Statement Summary - M06 December

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	11,899	12,807	-	514	11,028	6,403	4,624	72%	12,807
Service charges	11,730	13,049	-	1,098	6,550	6,525	25	0%	13,049
Investment revenue	864	917	-	102	583	459	124	27%	917
Transfers recognised - operational	16,766	19,881	-	314	12,825	9,941	2,885	29%	19,881
Other own revenue	3,336	3,363	-	207	1,356	1,681	(326)	-19%	3,363
Total Revenue (excluding capital transfers and contributions)	44,594	50,017	-	2,236	32,341	25,009	7,332	29%	50,017
Employee costs	14,004	19,709	-	1,631	7,723	9,855	(2,132)	-22%	19,709
Remuneration of Councilors	1,691	1,794	-	139	832	897	(65)	-7%	1,794
Depreciation & asset impairment	3,822	6,578	-	-	-	3,289	(3,289)	-100%	6,578
Finance charges	108	150	-	-	12	75	(63)	-84%	150
Materials and bulk purchases	8,426	10,211	-	34	4,267	5,105	(838)	-16%	10,211
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	14,751	18,167	-	1,664	6,723	9,083	(2,360)	-26%	18,167
Total Expenditure	42,801	56,609	-	3,468	19,557	28,305	(8,747)	-31%	56,609
Surplus/(Deficit)	1,793	(6,592)	-	(1,232)	12,784	(3,296)	16,080	-488%	(6,592)
Transfers recognised - capital	7,609	9,932	-	376	5,778	4,966	812	16%	9,932
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	9,402	3,340	-	(856)	18,561	1,670	16,891	1011%	3,340
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	9,402	3,340	-	(856)	18,561	1,670	16,891	1011%	3,340
Capital expenditure & funds sources									
Capital expenditure	8,087	10,332	-	366	5,490	5,166	324	6%	10,332
Capital transfers recognised	6,406	9,582	-	286	4,856	4,791	65	1%	9,582
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,681	750	-	82	634	375	259	69%	750
Total sources of capital funds	8,087	10,332	-	367	5,490	5,166	324	6%	10,332
Financial position									
Total current assets	32,741	28,711	-	-	46,455	-	-	-	28,711
Total non current assets	94,048	99,018	-	-	99,538	-	-	-	99,018
Total current liabilities	17,644	13,023	-	-	18,273	-	-	-	13,023
Total non current liabilities	7,635	7,923	-	-	7,635	-	-	-	7,923
Community wealth/Equity	101,511	106,783	-	-	120,085	-	-	-	106,783
Cash flows									
Net cash from (used) operating	15,517	11,754	-	(1,743)	3,414	5,877	(2,463)	-42%	11,754
Net cash from (used) investing	(8,105)	(9,675)	-	-	(2,605)	(4,838)	2,233	-46%	(9,675)
Net cash from (used) financing	(8,595)	(33)	-	-	-	4	(4)	-100%	7
Cash/cash equivalents at the month/year end	4,506	20,816	-	-	5,315	19,813	(14,498)	-73%	6,591
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1,352	818	448	671	660	1,039	14,201	-	19,189
Creditors Age Analysis									
Total Creditors	869	1	128	-	-	5	87	-	1,090

KZN253 eMdingeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December

Description	Ref	Budget Year 2013/14								
		2012/13 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		37,585	44,100	--	1,314	30,389	22,050	8,339	38%	44,100
Executive and council		13,989	15,507	--	--	11,748	7,754	3,995	52%	15,507
Budget and treasury office		23,595	28,591	--	1,314	18,640	14,296	4,344	30%	28,591
Corporate services		1	2	--	--	1	1	(0)	-5%	2
<i>Community and public safety</i>		1,783	1,607	--	118	893	803	90	11%	1,607
Community and social services		450	483	--	45	280	242	39	16%	483
Sport and recreation		--	--	--	--	--	--	--	--	--
Public safety		1,334	1,123	--	73	612	562	51	9%	1,123
Housing		--	--	--	--	--	--	--	--	--
Health		--	--	--	--	--	--	--	--	--
<i>Economic and environmental services</i>		62	66	--	5	18	33	(15)	-46%	66
Planning and development		--	--	--	--	--	--	--	--	--
Road transport		62	66	--	5	18	33	(15)	-46%	66
Environmental protection		--	--	--	--	--	--	--	--	--
<i>Trading services</i>		11,730	13,050	--	1,099	6,555	6,525	30	0%	13,050
Electricity		10,463	11,723	--	992	5,912	5,861	50	1%	11,723
Water		--	--	--	--	--	--	--	--	--
Waste water management		--	--	--	--	--	--	--	--	--
Waste management		1,266	1,327	--	107	643	664	(20)	-3%	1,327
<i>Other</i>	4	1,043	1,126	--	77	264	563	(299)	-53%	1,126
Total Revenue - Standard	2	52,203	59,949	--	2,612	38,119	29,974	8,144	27%	59,949
Expenditure - Standard										
<i>Governance and administration</i>		23,437	29,882	--	2,125	9,296	14,941	(5,645)	-38%	29,882
Executive and council		5,465	8,114	--	738	3,314	4,057	(743)	-18%	8,114
Budget and treasury office		14,481	16,747	--	943	4,189	8,373	(4,185)	-50%	16,747
Corporate services		3,491	5,022	--	444	1,793	2,511	(718)	-29%	5,022
<i>Community and public safety</i>		5,291	7,063	--	687	2,965	3,531	(566)	-16%	7,063
Community and social services		3,640	4,768	--	433	1,905	2,384	(479)	-20%	4,768
Sport and recreation		--	--	--	--	--	--	--	--	--
Public safety		1,651	2,295	--	254	1,060	1,147	(87)	-8%	2,295
Housing		--	--	--	--	--	--	--	--	--
Health		--	--	--	--	--	--	--	--	--
<i>Economic and environmental services</i>		1,493	4,137	--	242	1,270	2,068	(799)	-39%	4,137
Planning and development		--	--	--	--	--	--	--	--	--
Road transport		1,493	4,137	--	242	1,270	2,068	(799)	-39%	4,137
Environmental protection		--	--	--	--	--	--	--	--	--
<i>Trading services</i>		10,445	13,234	--	253	5,263	6,617	(1,354)	-20%	13,234
Electricity		10,203	12,414	--	225	5,118	6,207	(1,088)	-18%	12,414
Water		--	--	--	--	--	--	--	--	--
Waste water management		--	--	--	--	--	--	--	--	--
Waste management		242	820	--	28	145	410	(265)	-65%	820
<i>Other</i>		2,135	2,294	--	162	764	1,147	(383)	-33%	2,294
Total Expenditure - Standard	3	42,801	56,609	--	3,468	19,558	28,305	(8,747)	-31%	56,609
Surplus/ (Deficit) for the year		9,402	3,340	--	(856)	18,561	1,670	16,891	1012%	3,340

KZN253 eMahlangueni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	Budget Year 2013/14								
		2012/13 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 - Governance and Administration		37,585	44,100	-	1,314	30,389	22,050	8,339	37.8%	44,100
Vote 2 - Community and Public Safety		1,783	1,697	-	118	893	803	90	11.2%	1,607
Vote 3 - Economic and Environmental Services		62	66	-	5	18	33	(15)	-46.4%	66
Vote 4 - Trading Services		11,730	13,050	-	1,099	6,555	6,525	30	0.5%	13,050
Vote 5 - Other		1,043	1,126	-	77	264	563	(299)	-53.1%	1,126
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	52,203	59,949	-	2,612	38,119	29,974	8,144	27.2%	59,949
Expenditure by Vote	1									
Vote 1 - Governance and Administration		23,437	29,882	-	2,125	9,296	14,941	(5,645)	-37.8%	29,882
Vote 2 - Community and Public Safety		5,291	7,063	-	687	2,965	3,531	(566)	-16.0%	7,063
Vote 3 - Economic and Environmental Services		1,493	4,137	-	242	1,270	2,068	(799)	-38.6%	4,137
Vote 4 - Trading Services		10,445	13,234	-	253	5,263	6,617	(1,354)	-20.5%	13,234
Vote 5 - Other		2,135	2,294	-	162	764	1,147	(383)	-33.4%	2,294
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	42,801	56,609	-	3,468	19,558	26,305	(8,747)	-30.9%	56,609
Surplus/ (Deficit) for the year	2	9,402	3,340	-	(856)	18,561	1,670	16,891	1011.6%	3,340

KZN253 eMdlangeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	Budget Year 2013/14								
		2012/13 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		10,255	10,854		388	10,188	5,427	4,760	88%	10,854
Property rates - penalties & collection charges		1,544	1,953		116	840	976	(136)	-14%	1,953
Service charges - electricity revenue		10,463	11,722		991	5,906	5,861	45	1%	11,722
Service charges - water revenue										
Service charges - sanitation revenue										
Service charges - refuse revenue		1,266	1,327		107	643	664	(20)	-3%	1,327
Service charges - other										
Rental of facilities and equipment		1,033	1,017		81	354	509	(154)	-30%	1,017
Interest earned - external investments		864	917		102	583	469	124	27%	917
Interest earned - outstanding debtors										
Dividends received										
Fines		97	66		2	40	33	8	23%	66
Licences and permits		1,248	1,020		66	544	510	34	7%	1,020
Agency services										
Transfers recognised - operational		16,766	19,881		314	12,825	9,941	2,885	29%	19,881
Other revenue		958	1,260		58	417	630	(213)	-34%	1,260
Gains on disposal of PPE										
Total Revenue (excluding capital transfers and contributions)		44,594	50,017	-	2,236	32,341	25,009	7,332	29%	50,017
Expenditure By Type										
Employee related costs		14,004	19,709		1,631	7,725	9,855	(2,132)	-22%	19,709
Remuneration of councillors		1,691	1,794		139	652	897	(65)	-7%	1,794
Debt impairment		2,111	1,000				500	(600)	-100%	1,000
Depreciation & asset impairment		3,822	6,578				3,289	(3,289)	-100%	6,578
Finance charges		108	150			12	75	(63)	-84%	150
Bulk purchases		8,426	10,211		34	4,267	5,105	(838)	-16%	10,211
Other materials										
Contracted services		1,229	100		15	99	50	49	97%	100
Transfers and grants										
Other expenditure		11,411	17,067		1,693	6,625	8,533	(1,909)	-22%	17,067
Loss on disposal of PPE		0								
Total Expenditure		42,801	56,609	-	3,468	19,557	28,305	(8,747)	-31%	56,609
Surplus/(Deficit)		1,793	(6,592)	-	(1,232)	12,784	(3,296)	16,080	(0)	(6,592)
Transfers recognised - capital		7,609	9,932		376	5,778	4,966	812	0	9,932
Contributions recognised - capital										
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions		9,402	3,340	-	(856)	18,561	1,670			3,340
Taxation										
Surplus/(Deficit) after taxation		9,402	3,340	-	(856)	18,561	1,670			3,340
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		9,402	3,340	-	(856)	18,561	1,670			3,340
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		9,402	3,340	-	(856)	18,561	1,670			3,340

KZN253 eMahlangueni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M06 December

Vote Description	Ref	2012/13		Budget Year 2013/14						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Governance and Administration		-	-	-	-	-	-	-	-	-
Vote 2 - Community and Public Safety		-	-	-	-	-	-	-	-	-
Vote 3 - Economic and Environmental Services		-	-	-	-	-	-	-	-	-
Vote 4 - Trading Services		-	-	-	-	-	-	-	-	-
Vote 5 - Other		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7									
Simple Year expenditure appropriation	2									
Vote 1 - Governance and Administration		7,982	9,982	-	286	5,391	4,991	400	8%	9,982
Vote 2 - Community and Public Safety		97	300	-	81	99	150	(51)	-34%	300
Vote 3 - Economic and Environmental Services		-	-	-	-	-	-	-	-	-
Vote 4 - Trading Services		9	-	-	-	-	-	-	-	-
Vote 5 - Other		-	50	-	-	-	25	(25)	-100%	50
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	8,087	10,332	-	366	5,490	5,166	324	6%	10,332
Total Capital Expenditure		8,087	10,332	-	366	5,490	5,166	324	6%	10,332
Capital Expenditure - Standard Classification										
<i>Governance and administration</i>		7,982	9,982	-	286	5,391	4,991	400	8%	9,982
Executive and council		7,938	9,232	-	286	5,369	4,866	508	10%	9,732
Budget and treasury office		26	-	-	-	-	-	-	-	-
Corporate services		17	250	-	-	22	125	(103)	-83%	250
<i>Community and public safety</i>		97	300	-	81	99	150	(51)	-34%	300
Community and social services		97	300	-	81	99	150	(51)	-34%	300
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		9	-	-	-	-	-	-	-	-
Electricity		9	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	50	-	-	-	25	(25)	-100%	50
Total Capital Expenditure - Standard Classification	3	8,087	10,332	-	366	5,490	5,166	324	6%	10,332
Funded by:										
National Government		6,406	9,582	-	286	4,858	4,791	65	1%	9,582
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		6,406	9,582	-	286	4,858	4,791	65	1%	9,582
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		1,681	750	-	82	634	375	259	66%	750
Total Capital Funding		8,087	10,332	-	367	5,490	5,166	324	6%	10,332

References:

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment
- Capital expenditure by standard classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets
- Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing repayments must reconcile to changes in Table SA17

KZN253 eMahlangueni - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		4,506	3,000		5,315	3,000
Call investment deposits		23,817	17,815		29,202	17,815
Consumer debtors		4,363	7,896		11,849	7,896
Other debtors		55			89	
- Current portion of long-term receivables						
Inventory						
Total current assets		32,741	28,711	-	46,455	28,711
Non current assets						
Long-term receivables						
Investments						
Investment property		46,138	44,302		46,138	44,302
Investments in Associate						
Property, plant and equipment		46,161	54,597		51,651	54,597
Agricultural						
Biological assets						
Intangible assets		260	119		260	119
Other non-current assets		1,490			1,490	
Total non current assets		94,048	99,018	-	99,538	99,018
TOTAL ASSETS		126,789	127,729	-	145,993	127,729
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing		45	40		45	40
Consumer deposits		144	177		130	177
Trade and other payables		16,489	11,411		17,185	11,411
Provisions		966	1,395		913	1,395
Total current liabilities		17,644	13,023	-	18,273	13,023
Non current liabilities						
Borrowing		914	900		914	900
Provisions		6,721	7,023		6,721	7,023
Total non current liabilities		7,635	7,923	-	7,635	7,923
TOTAL LIABILITIES		25,279	20,946	-	25,908	20,946
NET ASSETS	2	101,511	106,783	-	120,085	106,783
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		101,511	106,783		120,085	106,783
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	101,511	106,783	-	120,085	106,783

KZN253 eMahlangueni - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	Budget Year 2013/14								
		2012/13 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		23,360	22,786		1,428	18,967	11,393	7,565	66%	22,785
Government - operating		10,461	19,881			10,294	9,941	354	4%	19,881
Government - capital		16,706	9,932			10,398	4,966	5,432	109%	9,932
Interest		864	917		102	583	459	124	27%	917
Dividends										
Payments										
Suppliers and employees		(35,766)	(41,611)		(3,274)	(36,818)	(20,806)	16,013	-77%	(41,611)
Finance charges		(108)	(150)				(75)	(75)	100%	(150)
Transfers and Grants										
NET CASH FROM/(USED) OPERATING ACTIVITIES		15,517	11,754	-	(1,743)	3,414	5,877	(2,463)	-42%	11,754
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (increase) in non-current debtors			140				70	(70)	-100%	140
Decrease (increase) other non-current receivables										
Decrease (increase) in non-current investments										
Payments										
Capital assets		(8,105)	(9,675)			(2,605)	(4,906)	(2,303)	47%	(9,675)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8,105)	(9,675)	-	-	(2,605)	(4,838)	(2,233)	46%	(9,675)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing		(8,595)								
Increase (decrease) in consumer deposits							4	(4)	-100%	7
Payments										
Repayment of borrowing		(4)	(40)							
NET CASH FROM/(USED) FINANCING ACTIVITIES		(8,595)	(33)	-	-	-	4	4	100%	7
NET INCREASE/ (DECREASE) IN CASH HELD		(1,182)	2,046	-	(1,743)	809	1,043			2,086
Cash/cash equivalents at beginning:		5,668	18,770			4,505	18,770			4,505
Cash/cash equivalents at month/year end:		4,506	20,816			5,315	19,813			6,591

DEBTORS ANALYSIS

AD - AGE ANALYSIS OF DEBTORS (All values in Rand)
 Save File as: MemoBook_AD_099_MemoBook_XLS (e.g.: G1411_AD_2005_M10)
 Change Year End (only) to Financial Year End (e.g.: 2004 for year 2004/2005) and Month End (Year) to Active Month (M01=July, M12=June)(e.g.: M10)
 Change MemoBook to your own memoBook code (e.g.: G1411)
 To \$315 File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Item	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	Actual Bad Debts - Walker	Impairment - Debbers Council Policy
2014	M08	K21963	1100	Debtors Age Analysis By Income Source	0	0	0	0	0	0	0	0	0	0
			1200	Trade and Other Receivables from Exchange Transactions - Water	343,227	608,351	368,634	221,020	203,597	289,178	0	5,263,208	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	362,621	221,020	197,858	45,735	200,694	8,142,712	0	19,598,724	0	0
			1400	Receivables from Non-Exchange Transactions - Property Rates	0	0	0	0	0	0	0	0	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	114,728	31,497	98,651	46,881	46,342	1,680,789	0	2,397,488	0	0
			1600	Receivables from Exchange Transactions - Waste Management	41,214	13,828	31,445	6,148	6,148	177,240	0	241,980	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debts	117,955	113,075	105,519	185,014	187,488	0	712,951	0	0	0
			1810	Interest on Asset Debtor Accounts	0	0	0	0	0	0	0	0	0	0
			1820	Receivable unaffiliated, irregular or fruitless and wasteful Expenditure	1,061	1,059	3,412	-877	-5,248	7,075	0	2,243,310	0	0
			1900	Other	1,480,395	928,635	705,722	484,856	636,621	662,164	0	20,046,559	0	0
			2050	Total By Income Source	495,242	210,646	187,180	127,486	203,888	245,942	0	6,771,906	0	0
			2100	Positive Age Analysis By Customer Group	377,691	215,475	116,162	80,178	96,092	1,523,185	0	2,432,703	0	0
			2200	Origins of State	863,326	207,676	205,628	162,790	147,697	125,495	0	7,178,398	0	0
			2300	Commercial	254,194	215,038	168,956	32,482	220,654	227,620	0	3,677,488	0	0
			2400	Households	1,780,395	928,395	705,722	484,856	636,621	662,164	0	20,046,559	0	0
			2500	Other	0	0	0	0	0	0	0	0	0	0
			2600	Total By Customer Group	1,780,395	928,395	705,722	484,856	636,621	662,164	0	20,046,559	0	0

Notes:
 Property Rental Debtors: Including housing and land sale debtors
 Total By Income Source = Total By Customer Group
 The total debtors amount must balance the total amount reflected for debtors on the BSAC return.
 Bad Debts - Bad Debts written off during the month
 Impairment - Bad Debts L10 Council Policy:
 The aim of this schedule is to ensure that the impairment contribution is done in a structured manner
 The impairment amount that is entered in this book should be the aggregated amount as per the valuation formula in the municipality
 If a formula to calculate impairment is not in place this is a tool that can be used to develop such a formula and get it approved as part of the accounting policy

CREDITORS' ANALYSIS

AC: AGE ANALYSIS OF CREDITORS (All values in Rand)
 Save File as : Minecda_AC_cpy_Min_XLS (e.g.: GT411_AC_2005_M10)
 Change Year End (copy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Year) to Active Month (M10=July...M12=June)(e.g.: M10)
 Change Month End (copy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Year) to Active Month (M10=July...M12=June)(e.g.: M10)
 If print only (f) C: creditors per 4 months not available, list top 10 creditors by name
 To Save File, press the following keys at the same time with Caps Lock off: Ctrl Shift S

	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
Mun	32,524								32,524
KZN233									
Bulk Electricity									
Bulk Water									
PAYE Deductions							27,262		27,262
VAT (output less input)									
Pensions / Retirement deductions									
Loan repayments									
Trade Creditors				-12,866					-12,866
Auditor General	884,539	45,808	45,508		36,661	26,742	-11,264	75,080	1,031,530
Other	434,243		125,937						560,180
Total	1,362,969	45,306	111,614	-12,666	36,681	26,742	3,500	75,080	1,669,723
Top 1 Creditor									
Top 2 Creditor									
Top 3 Creditor									
Top 4 Creditor									
Top 5 Creditor									
Top 6 Creditor									
Top 7 Creditor									
Top 8 Creditor									
Top 9 Creditor									
Top 10 Creditor									
TOT									

INVESTMENT PORTFOLIO

EMADLANGENI MUNICIPALITY
INVESTMENT REGISTER 2013/2014

SUMMARY OF INVESTMENTS

No.	Investment Account Description	Bank Account No.	Voice	Balance as at 1 July 2013	Receipts 2013/2014	Withdrawals 2013/2014	Interest 2013/2014	Bank Charges 2013/2014	Balance as at 30 December 2013	Balance per ledger 30 December 2013
1	Housing Operating Account	06 850 084 7-033	7000/7006	614,784.92	-	49,860.00	10,317.34	-	475,252.26	475,252.26
2	Municipal Assistance Programme 1	06 850 042 4-001	7000/7025	187,487.41	-	-	1,884.08	-	189,451.49	159,451.49
3	Municipal Assistance Programme 2	26 858 840 3-001	7000/7027	44,784.48	-	-	337.85	-	45,122.33	45,122.33
4	Municipal Systems Implementation Grant 1	06 850 386 5-001	7000/7034	9.62	-	-	-	-	9.62	9.62
5	Municipal Systems Implementation Grant 2	06 850 475 6-001	7000/7038	299.80	-	299.80	-	-	(0.10)	(0.10)
6	Municipal Systems Implementation Grant 3	06 850 084 7-032	7000/7001	760.96	-	761.06	-	-	290,188.30	290,188.30
7	Municipal Systems Implementation Grant 4	06 850 084 7-032	7000/7042	283,948.94	-	-	6,249.36	-	(13,559.81)	(13,559.81)
8	Investment-MFMG	06 850 451 8-001	7000/7030	886.72	-	14,546.53	-	-	-	-
9	Spatial Planning Grant Investment	06 850 489 8-001	7000/7047	25.95	-	25.95	-	-	4,117,017.84	4,117,017.84
10	Municipal Infrastructure Grant	26 858 661 6-001	7000/7031	4,060,588.09	-	-	66,451.75	-	5,190,586.72	5,190,586.72
11	Repair of 376 Houses	06 850 418 7-001	7000/7012	5,071,216.55	-	-	119,383.17	-	1,168,436.80	1,168,436.80
12	Equitable Share (General Investments)	06 850 084 7-030	7000/7004	1,141,032.62	-	-	25,403.96	-	286,270.27	286,270.27
13	Small Town Rehabilitation Grant	06 850 084 7-034	7000/7052	279,705.29	-	-	6,564.96	-	131,438.63	131,438.63
14	Library Grant	06 850 034 7-036	7000/7061	128,608.12	-	-	2,850.51	-	69,174.56	69,174.56
15	Infrastructure Sports Facilities	42 880 052 1-001	7000/7067	89,143.16	-	-	1,031.40	-	5,338,294.86	5,338,294.86
16	VAT Refund Account	42 880 052 1-002	7000/7068	6,840,337.43	-	628,317.13	124,274.56	-	93,502.46	93,502.46
17	Ngnal Cattle	42 880 052 1-003	7000/7071	92,108.93	-	-	1,394.13	-	(0.00)	(0.00)
18	Mr. ZM Loots Policy	42 880 052 1-004	7000/7073	10,108.84	-	-	34.95	-	425,807.34	425,807.34
19	FMG 2012/2013	06 850 084 7-038	7000/7076	420,835.07	-	-	5,089.27	-	-	-
20	MSIG 2012/2013	06 850 084 7-039	7000/7077	1.88	-	1.88	-	-	-	-
21	FMG 1	06 850 084 7-031	7000/7017-19	95.18	-	95.18	-	-	-	(0.16)
22	FMG 2	26 858 687 3-001	7000/7015	52.33	-	52.33	-	-	-	-
23	Library 2012/2013	06 850 084 7-040	7000/7078	223,950.10	-	-	1,639.10	-	895.33	895.33
24	Infrastructure Sports Facilities 2012/2013	06 850 084 7-041	7000/7081	1,004,662.51	-	-	1,069.87	-	76,522.38	76,522.38
25	Municipal Infrastructure 2012/2013	06 850 084 7-042	7000/7083	5,087,763.60	-	25,000.00	89,936.10	-	5,177,698.70	5,177,698.70
26	Fixed Deposit Account	03 7165 019-073	7000/7085	300,000.00	-	-	-	-	300,000.00	300,000.00
27	FMG 2013/2014	06 850 084 7-043	7000/7087	-	1,650,000.00	324,028.08	30,914.90	-	1,356,286.82	1,356,286.82
28	MIG 2013/2014	06 850 084 7-044	7000/7089	-	7,777,000.00	4,574,430.06	63,374.28	-	3,265,844.23	3,265,844.23
29	EPWP 2013/2014	06 850 084 7-045	7000/7091	-	700,000.00	115,376.00	9,929.48	-	591,554.49	591,554.49
30	Library 2013/2014	06 850 084 7-046	7000/7093	-	834,000.00	114,745.22	7,834.14	-	626,888.92	626,888.92
31	MSIG 2013/2014	06 850 084 7-047	7000/7085	-	890,000.00	149,600.00	10,772.18	-	751,172.18	751,172.18
				23 817,147.01	1,850,000.00	1,274,914.81	494,286.30	-	29,822,078.32	29,822,078.12

Current balance

NB: Shaded cells are formulae driven

ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

eMahlangu Municipality
Grants Register Summary 2013/2014

Conditional Grant Listing

No	Grant Type	General Ledger Votano.	WP Ref	Investments WP Ref.	Balance as at 1 July 2013	Receipts 2013/2014	Expenditure 2013/2014	Balance as at 31 Dec 2014	Balance per ledger 31 Dec 2014
1	Finance Management Grant	9400/9402			-	1,650,000.00	483,809.12	1,166,190.88	1,166,190.88
2	LED Grant	9400/9405			1,839.93	-	-	1,839.93	1,839.93
3	Municipal Assistance Programme	9400/9407			174,159.88	-	-	174,159.88	174,159.87
4	MSIG 08/09	9400/9415			-	890,000.00	251,500.00	638,500.00	638,499.97
5	MSIG 04/05	9400/9413			6,693.58	-	-	6,693.58	6,693.58
6	Municipal Financial Management System	9400/9409			8,098,184.98	7,777,000.00	13,305,123.90	2,570,061.08	2,570,060.80
7	Municipal Infrastructure Grant	9400/9411			16,113.00	-	-	16,113.00	16,113.48
8	Performance Management System Grant 05/06	9400/9417			3,008,000.00	-	-	3,008,000.00	3,008,000.00
9	Repair of 376 Houses.	9400/9401			0.01	-	-	0.01	0.01
10	Spatial Planning Grant	9400/9418			70,792.85	-	-	70,792.85	70,792.85
11	Small Town Rehab	9400/9421			55,734.21	634,000.00	200,224.56	489,509.65	489,509.65
12	Library Grant	9400/9424			130,431.86	-	37,500.00	92,931.86	92,931.86
13	Sports Grant	9400/9425			-	700,000.00	283,716.63	416,283.37	416,283.37
14	EPWP Grant	9400/9427			-	200,000.00	-	200,000.00	200,000.00
15	IDP Grant	9400/9429			-	-	-	-	-
TOTALS					11,561,950.28	11,951,000.00	14,561,874.21	8,851,076.07	8,851,075.55

COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS



Statement of Financial Performance - Per Dept

For: October 2013 To: December 2013

Income Statement

Year-to-Date

Current Month Period

Account	Actual	Budget	Variance	Var %	PY Actual	Actual YTD	Budget YTD	Variance YTD	Var % YTD
Employee Related Costs - Wages & Salaries									
3000/3005/019/0191 (Allowance :Acting	65,476.47	0.00	(65,476.47)	0.00	135,335.21	133,883.47	0.00	(133,883.47)	0.00
3000/3005/1/1/105 (A Allowance :Acting	80,146.56	0.00	(80,146.56)	0.00	0.00	121,852.16	0.00	(121,852.16)	0.00
3000/3010/019/0191 (Allowance :Housing	12,749.97	1,515.00	(11,234.97)	(741.58)	20,264.97	37,519.94	3,030.00	(34,489.94)	(138.28)
3000/3010/02/0202 (A Allowance :Housing	4,545.00	1,282.49	(3,262.51)	(260.00)	22,670.01	7,070.00	2,525.02	(4,544.98)	(180.00)
3000/3010/05/0507 (A Allowance :Housing	12,696.66	0.00	(12,696.66)	0.00	19,044.99	31,741.65	0.00	(31,741.65)	0.00
3000/3010/07/0705 (A Allowance :Housing	1,515.00	1,515.00	0.00	0.00	1,515.00	3,030.00	3,030.00	0.00	0.00
3000/3010/1/1/105 (A Allowance :Housing	0.00	126.24	126.24	100.00	0.00	0.00	252.52	252.52	100.00
3000/3010/1/1/301 (A Allowance :Housing	1,515.00	1,515.00	0.00	0.00	1,515.00	3,030.00	3,030.00	0.00	0.00
3000/3015/019/0191 (Allowance :Motor Vehcl es/Transpc	21,249.89	0.00	(21,249.89)	0.00	43,877.49	58,542.48	0.00	(58,542.48)	0.00
3000/3015/05/0507 (A Allowance :Motor Vehcl es/Transpc	23,970.00	0.00	(23,970.00)	0.00	35,955.00	59,925.00	0.00	(59,925.00)	0.00
3000/3015/07/0705 (A Allowance :Motor Vehcl es/Transpc	42,532.32	51,841.50	9,309.18	17.96	27,841.59	85,064.64	103,683.00	18,618.36	17.96
3000/3020/07/0705 (A Allowance :Standby	11,341.09	13,368.00	2,026.91	15.16	8,607.40	24,515.82	26,736.00	2,220.18	8.30
3000/3020/13/1301 (A Allowance :Standby	17,779.00	29,874.00	12,095.00	40.49	17,728.03	42,719.76	59,748.00	17,028.24	28.50
3000/3020/14/1402 (A Allowance :Standby	0.00	3,360.00	3,360.00	100.00	0.00	0.00	6,720.00	6,720.00	100.00
3000/3020/14/1403 (A Allowance :Standby	2,380.00	20,160.00	17,780.00	88.19	2,176.00	6,740.50	40,320.00	33,579.50	83.28
3000/3030/01/0102 (B Back-Pay	0.00	0.00	0.00	0.00	0.00	6,933.10	0.00	(6,933.10)	0.00
3000/3030/01/0191 (Back-Pay	0.00	0.00	0.00	0.00	0.00	65.00	0.00	(65.00)	0.00
3000/3030/05/0507 (B Back-Pay	0.00	0.00	0.00	0.00	0.00	5,936.54	0.00	(5,936.54)	0.00
3000/3030/1/1/105 (B Back-Pay	0.00	0.00	0.00	0.00	0.00	241.59	0.00	(241.59)	0.00
3000/3030/13/1301 (B Back-Pay	0.00	0.00	0.00	0.00	0.00	431.00	0.00	(431.00)	0.00
3000/3040/01/0191 (BONUS: ANNUAL	48,045.98	19,089.93	(28,956.05)	(151.60)	67,178.62	48,045.98	38,191.87	(9,854.11)	(25.80)
3000/3040/02/0202 (B BONUS: ANNUAL	106,113.19	30,895.23	(75,217.96)	(243.46)	105,326.03	110,512.97	61,790.48	(48,722.49)	(78.85)
3000/3040/05/0501 (B BONUS: ANNUAL	45,683.95	4,377.69	(41,306.26)	(943.56)	20,908.09	45,683.95	8,755.39	(36,928.56)	(421.78)
3000/3040/05/0503 (B BONUS: ANNUAL	12,471.49	3,011.01	(9,460.48)	(314.20)	11,271.96	12,471.49	6,022.07	(6,449.42)	(107.10)
3000/3040/05/0507 (B BONUS: ANNUAL	0.00	3,059.31	3,059.31	100.00	0.00	0.00	6,118.64	6,118.64	100.00
3000/3040/05/0508 (B BONUS: ANNUAL	113,690.63	25,811.52	(87,879.11)	(340.46)	102,960.77	113,690.63	51,623.15	(62,067.48)	(120.23)
3000/3040/07/0705 (B BONUS: ANNUAL	85,597.03	27,713.13	(57,883.90)	(208.87)	65,698.23	85,597.03	55,426.34	(30,170.69)	(54.43)
3000/3040/1/1/105 (R BONUS: ANNUAL	88,500.94	32,077.08	(56,423.86)	(175.90)	79,487.86	88,500.94	64,154.27	(24,346.67)	(37.95)
3000/3040/13/1301 (B BONUS: ANNUAL	65,581.78	18,259.35	(47,322.43)	(259.17)	71,040.97	65,581.78	36,518.78	(29,063.00)	(79.58)
3000/3040/14/1402 (B BONUS: ANNUAL	17,599.11	8,135.28	(9,463.83)	(116.33)	21,338.36	17,599.11	16,270.50	(1,328.61)	(6.17)

Account	Actual	Budget	Variance	Var %	PY Actual	Actual YTD	Budget YTD	Variance YTD	Var % YTD
3000/3040/14/1403 (B BONUS: ANNUAL	41,287.93	12,167.07	(29,120.86)	(239.34)	38,005.03	41,287.93	24,334.17	(16,953.76)	(69.67)
3000/3040/15/1501 (B BONUS: ANNUAL	11,732.74	10,778.13	(954.61)	(8.86)	10,669.18	11,732.74	21,556.28	9,823.54	45.57
3000/3045/019/0191 (OVERTIME	0.00	0.00	0.00	0.00	0.00	512.58	0.00	(512.58)	0.00
3000/3045/02/0202 (C OVERTIME	1,168.49	0.00	(1,168.49)	0.00	2,951.95	1,844.49	0.00	(1,844.49)	0.00
3000/3045/05/0503 (C OVERTIME	549.69	2,653.74	2,104.05	79.29	922.20	1,158.09	5,307.52	4,149.43	78.18
3000/3045/05/0508 (C OVERTIME	11,704.51	0.00	(11,704.51)	0.00	10,715.63	33,552.06	0.00	(33,552.06)	0.00
3000/3045/07/0705 (C OVERTIME	25,379.17	16,374.99	(9,004.18)	(54.99)	11,812.64	46,136.10	32,750.02	(13,386.08)	(40.87)
3000/3045/11/1105 (C OVERTIME	6,981.55	0.00	(6,981.55)	0.00	7,006.38	14,928.08	0.00	(14,928.08)	0.00
3000/3045/13/1301 (C OVERTIME	29,790.54	26,468.25	(3,322.29)	(12.55)	50,975.08	53,287.22	52,936.50	(350.72)	(0.66)
3000/3045/14/1402 (C OVERTIME	2,803.72	6,000.00	3,196.28	53.27	3,712.62	4,698.21	12,000.00	7,301.79	60.85
3000/3045/14/1403 (C OVERTIME	7,175.35	0.00	(7,175.35)	0.00	13,678.62	21,595.40	0.00	(21,595.40)	0.00
3000/3045/15/1501 (C OVERTIME	717.41	3,285.00	2,567.59	78.16	645.54	717.41	6,570.00	5,852.59	89.08
3000/3050/01/0102 (P Performance Bonus	0.00	9,999.99	9,999.99	100.00	0.00	0.00	20,000.02	20,000.02	100.00
3000/3050/01/0102 (P Performance Bonus	0.00	4,999.98	4,999.98	100.00	0.00	0.00	10,000.04	10,000.04	100.00
3000/3050/02/0202 (P Performance Bonus	0.00	8,749.98	8,749.98	100.00	0.00	0.00	17,500.04	17,500.04	100.00
3000/3050/05/0507 (P Performance Bonus	0.00	8,749.98	8,749.98	100.00	0.00	0.00	17,500.04	17,500.04	100.00
3000/3050/11/1105 (P Performance Bonus	0.00	8,749.98	8,749.98	100.00	0.00	0.00	17,500.04	17,500.04	100.00
3000/3055/01/0102 (S SALARIES	398,185.74	582,423.63	184,237.89	31.63	626,795.07	627,040.32	1,164,847.28	537,806.96	46.17
3000/3055/01/0102 (S SALARIES	161,331.82	543,159.78	381,827.96	70.30	236,687.37	599,188.24	1,086,319.69	497,131.35	45.76
3000/3055/02/0202 (S SALARIES	382,438.80	710,745.66	328,306.86	46.19	374,930.78	752,032.07	1,421,491.33	669,459.26	47.10
3000/3055/05/0501 (S SALARIES	24,169.01	0.00	(24,169.01)	0.00	62,724.27	13,241.75	0.00	(13,241.75)	0.00
3000/3055/05/0503 (S SALARIES	37,434.47	36,132.24	(1,302.23)	(3.60)	33,915.88	74,888.94	72,264.59	(2,624.35)	(3.63)
3000/3055/05/0507 (S SALARIES	86,167.99	328,244.37	242,076.38	73.75	97,247.97	197,197.27	656,488.81	459,291.54	69.96
3000/3055/05/0508 (S SALARIES	341,502.40	309,738.60	(31,763.80)	(10.26)	269,306.89	683,284.80	619,477.23	(63,807.57)	(10.30)
3000/3055/07/0705 (S SALARIES	301,929.43	332,557.80	30,628.37	9.21	221,115.46	579,504.35	665,115.61	85,611.26	12.87
3000/3055/11/1105 (S SALARIES	272,113.53	552,920.19	280,806.66	50.79	238,463.58	570,493.46	1,105,840.38	535,346.92	48.41
3000/3055/13/1301 (S SALARIES	197,015.85	219,112.44	22,096.59	10.08	213,493.42	393,539.85	438,224.90	44,685.05	10.20
3000/3055/14/1402 (S SALARIES	52,947.33	97,623.18	44,675.85	45.76	82,995.08	105,894.66	195,248.33	89,351.67	45.76
3000/3055/14/1403 (S SALARIES	139,155.22	146,004.93	6,849.71	4.69	127,893.61	289,623.37	292,009.80	2,386.43	0.82
3000/3055/15/1501 (S SALARIES	35,198.22	129,337.59	94,139.37	72.79	32,007.54	70,396.44	258,675.25	188,278.81	72.79
3000/3065/019/0191 (Allowance : Cellphone	0.00	4,500.00	4,500.00	100.00	1,890.00	2,430.00	9,000.00	6,570.00	73.00
3000/3065/02/0202 (A Allowance : Cellphone	0.00	5,550.00	5,550.00	100.00	1,890.00	0.00	11,100.00	11,100.00	100.00
3000/3065/05/0507 (A Allowance : Cellphone	1,260.00	4,500.00	3,240.00	72.00	1,809.00	3,150.00	9,000.00	5,850.00	65.00
3000/3065/11/1105 (A Allowance : Cellphone	0.00	4,500.00	4,500.00	100.00	0.00	0.00	9,000.00	9,000.00	100.00
Total Employee Related Costs - Wages & Salaries	3,451,322.07	4,423,000.26	971,678.19	21.97	3,656,000.37	6,400,283.36	8,846,001.80	2,445,718.44	27.65
Surplus Before Taxes	(3,451,322.07)	(4,423,000.26)	971,678.19	(21.97)	(3,656,000.37)	(6,400,283.36)	(8,846,001.80)	2,445,718.44	(27.66)



Statement of Financial Performance - Per Dept

Executive & Council
 Sub-Committee

For: October 2013 To: December 2013

Income Statement

Account	Current Month/Period		PY Actual	Var %	Variance	Actual YTD	Budget YTD	Variance YTD	Var % YTD
	Actual	Budget							
Remuneration Of Councillors									
3400/3415/01/0101 (A ALLOWANCE : Councillor's cell phx	21,693.00	21,693.00	20,559.00	0.00	0.00	43,386.00	43,386.00	0.00	0.00
3400/3420/01/0101 (S Salary	394,546.98	421,573.47	326,496.72	6.41	27,026.49	789,093.96	843,146.94	54,052.98	6.41
Total Remuneration Of Councillors	416,239.98	443,266.47	347,055.72	6.10	27,026.49	832,479.96	886,532.94	54,052.98	6.10
Surplus Before Taxes	(416,239.98)	(443,266.47)	(347,055.72)	(6.10)	27,026.49	(832,479.96)	(886,532.94)	54,052.98	(6.10)

MATERIAL VARIANCES TO SDBIP

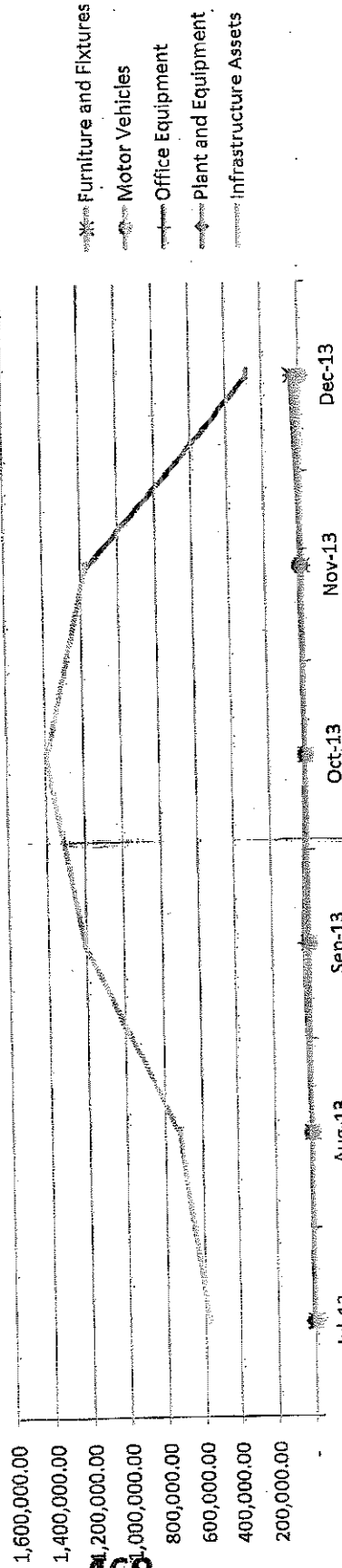
Refer to attached tables

CAPITAL PROGRAMME PERFORMANCE

Capital Expenditure

Description	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	TOTAL
Furniture and Fixtures						42,995.26	42,995.26
Motor Vehicles					11,650.00		11,650.00
Office Equipment	6,245.00		21,764.39			6,406.80	28,161.19
Plant and Equipment	577,800.64		1,207,799.23	1,397,079.54	1,178,440.13	31,433.48	37,678.48
Infrastructure Assets		722,648.78				285,657.97	5,369,426.29
Total Expenditure	584,045.64	722,648.78	1,229,553.62	1,397,079.54	1,190,090.13	366,493.51	5,489,911.22

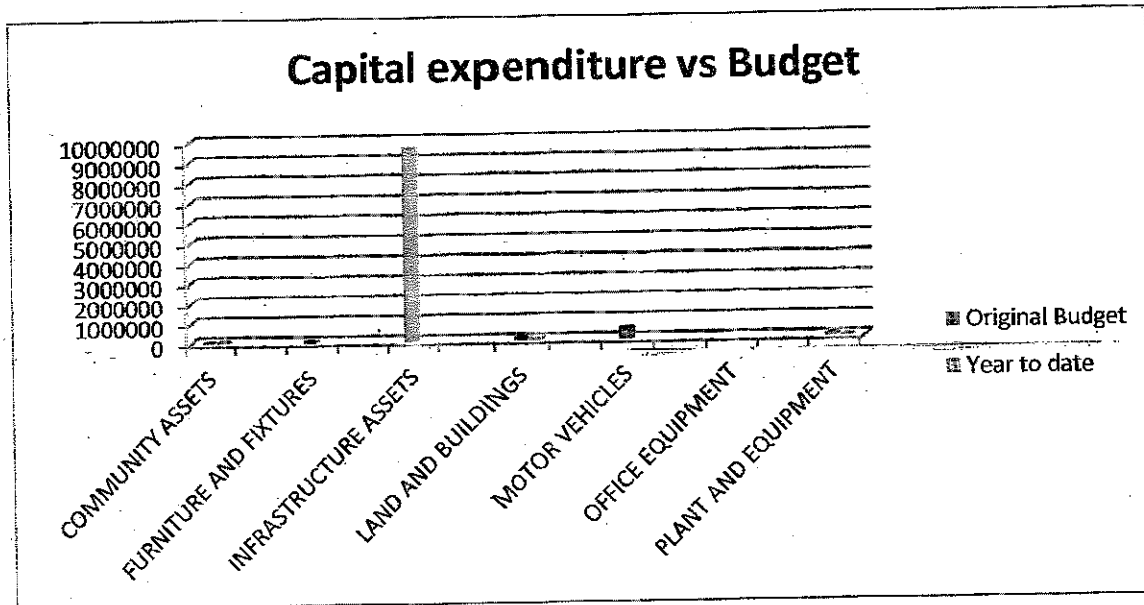
Capital Expenditure



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Capital expenditure vs Budget

	Original Budget	Year to date	% of budget spent
FURNITURE AND FIXTURES	50,000.00	42,995.26	85.99
INFRASTRUCTURE ASSETS	9,582,000.00	5,369,426.29	56.04
LAND AND BUILDINGS	100,000.00	-	0.00
MOTOR VEHICLES	500,000.00	11,650.00	2.33
OFFICE EQUIPMENT	-	28,161.19	-
PLANT AND EQUIPMENT	100,000.00	37,678.48	-
	10,332,000.00	5,489,911.22	



MUNICIPAL MANAGER QUALITY CERTIFICATION

I, **GPN Ntshangase**, Municipal Manager of **Emadlangeni Municipality**, hereby certify that the quarterly report on the implementation of the budget and financial state affairs of the municipality for the month of September 2013 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name : GPN NTSHANGASE
Acting Municipal Manager of : EMADLANGENI MUNICIPALITY(KZN253)
Signature :
Date :