MAKANA

MUNICIPALITY | EASTERN CAPE

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SECTION 71 REPORTS

August 2013

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Legislative Framework

The Municipal Budget and Reporting Regulations are designed to achieve a range of objectives, including the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium term planning and policy choices on service delivery.

This report has been prepared in terms of the following framework:

- The Municipal Finance Management Act- No.56 of 2003, Section 71 and
- The Municipal Budget and Reporting Regulations

The objective of these Regulations is to secure sound financial management of the budgeting and reporting practices by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility.

Report to the Executive Mayor

In accordance with Section 71(1) of the MFMA, the Municipal Manager is required to submit a statement on the status of Makana Municipality's budget reflecting the particulars up until the end of August 2013.

Section 54(1) of the MFMA requires the Mayor of a municipality to take certain actions on receipt of this report to ensure that the approved budget is implemented in accordance with the projects contained in the SDBIP.

Recommendations

- That the content of this report and supporting documentation for August 2013 be noted.
- That it be noted that the Directors are to ensure that the budget is implemented in accordance with the SDBIP projections and in accordance with the approved budget.
- That it be noted that remedial or corrective steps will be taken in respect of any material variances.

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DR. Pravine Naidoo
Municipal Manager

Date.....07/10/2013.....

QUALITY CERTIFICATE

I, Dr Pravine Naidoo, Municipal Manager of Makana Municipality, hereby certify that –

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

for the month of August 2013 has been prepared in accordance with the MFMA and regulations made under the Act.

DR Pravine Naidoo
Municipal Manager of Makana Municipality EC104

Signature ……………………………………………………

Date……07/10/2013……………………………………

Executive Summary

Introduction

Section 71(1) of the MFMA requires the Municipal Manager to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality's budget.

Section 54 of the MFMA requires the Mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

Consolidated Performance

The following table summarises the overall position on the capital and operating budget.

	Capital Expenditure	Operating Expenditure	Operating Revenue
	R 000	R 000	R 000
Budget	144 035	344 645	389 368
Budget to date	24 006	57 438	64 896
Year to date actual	6 297	48 166	81 633
Variance	(17 709)	(9 272)	16 737
Year to date % variance	(73.77)	(16.14)	25.79
Actual % to the Annual Budget	4%	14%	21%

Material Variance

Capital Expenditure under spending

The capital expenditure was delayed due to SCM processes. Specifications for all capital items were not completed in time and this affected the spending for the past two months (July and August)

Relevant Information

- At present, operating expenditure incurred amount to 14% of the annual budgeted expenditure and operating revenue amounts to 21% of the annual budgeted revenue - refer to table C4 for more details.
- Year–to-date revenue compared to budget–to-date is good.
- Year-to-date operating expenditure level is at 84% of the budgeted expenditure-to-date.
- Capital expenditure is very low as only 26% of the year-to-date budget has been spent.

EC104 Makana - Table C1 Monthly Budget Statement Summary - M02 August

Description	Budget Year 2013/14					
R thousands	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Financial Performance						
Property rates	56 970	(5 021)	20 661	9 495	11 166	118%
Service charges	203 069	12 991	39 095	33 845	5 250	16%
Investment revenue	5 000	18	24	833	(809)	-97%
Transfers recognised - operational	85 124	560	19 252	14 187	5 065	36%
Other own revenue	39 206	2 567	4 762	6 534	(1 773)	-27%
Total Revenue (excluding capital transfers and contributions)	**389 369**	**11 115**	**83 793**	**64 895**	**18 898**	**29%**
Employee costs	115 772	9 835	19 364	19 295	68	0%
Remuneration of Councillors	8 371	636	1 218	1 395	(177)	-13%
Depreciation & asset impairment	8 969	–	–	1 495	(1 495)	-100%
Finance charges	427	–	–	71	(71)	-100%
Materials and bulk purchases	79 745	8 867	8 867	13 291	(4 423)	-33%
Transfers and grants	1 184	–	–	197	(197)	-100%
Other expenditure	130 175	11 907	20 712	21 696	(984)	-5%
Total Expenditure	**344 644**	**31 246**	**50 161**	**57 441**	**(7 280)**	**-13%**
Surplus/(Deficit)	**44 725**	**(20 131)**	**33 632**	**7 454**	**26 178**	**351%**
Transfers recognised - capital	51 494	–	–	8 582	(8 582)	-100%
Contributions & Contributed assets	–	–	–	–	–	
Surplus/(Deficit) after capital transfers & contributions	**96 219**	**(20 131)**	**33 632**	**16 036**	**17 596**	**110%**
Share of surplus/ (deficit) of associate	–	–	–	–	–	
Surplus/ (Deficit) for the year	**96 219**	**(20 131)**	**33 632**	**16 036**	**17 596**	**110%**
Capital expenditure & funds sources						
Capital expenditure	–	–	–	–	–	
Capital transfers recognised	60 661	1 720	1 720	10 110	(8 390)	-83%
Public contributions & donations	–	–	–	–	–	
Borrowing	38 649	3 063	3 063	6 441	(3 378)	-52%
Internally generated funds	**44 725**	**1 512**	**1 512**	**7 454**	**(5 942)**	**-80%**
Total sources of capital funds	**144 034**	**6 296**	**6 296**	**24 006**	**(17 710)**	**-74%**
Cash flows						
Net cash from (used) operating	194 830	383	52 858	32 472	20 387	63%
Net cash from (used) investing	(61 641)	(6 296)	(17 595)	(10 274)	(7 322)	71%
Net cash from (used) financing	(1 032)	–	–	(86)	86	-100%
Cash/cash equivalents at the month/year end	**241 687**	–	**35 263**	**131 642**	**(96 379)**	**-73%**

Debtors & creditors analysis	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Debtors Age Analysis						
Total By Income Source	30 098	7 074	142 797	–	–	–
Creditors Age Analysis						
Total Creditors	–	–	–	–	–	–

EC104 Makana - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August

Description	Ref	2012/13	Budget Year 2013/14						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands	1								%
Revenue - Standard									
Governance and administration		–	**95 936**	–	**(3 319)**	**25 462**	**15 989**	9 472	59%
Executive and council		–	5 669	–	42	1 505	945	560	59%
Budget and treasury office		–	86 579	–	(3 858)	23 077	14 430	8 647	60%
Corporate services		–	3 687	–	496	879	615	265	43%
Community and public safety		–	**6 643**	–	**924**	**1 322**	**1 107**	214	19%
Community and social services		–	4 187	–	67	74	698	(624)	-89%
Sport and recreation		–	11	–	350	719	2	717	40959%
Public safety		–	1 104	–	67	89	184	(95)	-52%
Housing		–	–	–	–	–	–	–	
Health		–	1 341	–	440	440	223	216	97%
Economic and environmental services		–	**9 334**	–	**498**	**537**	**1 556**	(1 019)	-65%
Planning and development		–	5 729	–	68	102	955	(853)	-89%
Road transport		–	3 585	–	429	431	598	(166)	-28%
Environmental protection		–	20	–	2	3	3	(0)	-1%
Trading services		–	**277 445**	–	**13 010**	**56 472**	**46 241**	10 231	22%
Electricity		–	131 223	–	11 021	19 938	21 871	(1 932)	-9%
Water		–	83 503	–	159	19 197	13 917	5 280	38%
Waste water management		–	37 381	–	1 078	12 105	6 230	5 875	94%
Waste management		–	25 338	–	752	5 232	4 223	1 009	24%
Other	4	–	**10**	–	**1**	**1**	**2**	**(0)**	**-23%**
Total Revenue - Standard	2	–	**389 369**	–	**11 115**	**83 793**	**64 895**	**18 898**	**29%**
Expenditure - Standard									
Governance and administration		–	**97 174**	–	**5 531**	**10 429**	**16 196**	(5 767)	-36%
Executive and council		–	25 722	–	1 921	3 325	4 287	(962)	-22%
Budget and treasury office		–	32 008	–	1 605	3 125	5 335	(2 210)	-41%
Corporate services		–	39 444	–	2 004	3 978	6 574	(2 596)	-39%
Community and public safety		–	**34 272**	–	**3 372**	**6 732**	**5 712**	1 020	18%
Community and social services		–	14 678	–	750	1 495	2 446	(951)	-39%
Sport and recreation		–	2 300	–	1 078	2 080	383	1 696	442%
Public safety		–	15 094	–	1 376	2 837	2 516	321	13%
Housing		–	48	–	2	3	8	(5)	-61%
Health		–	2 151	–	167	316	358	(42)	-12%
Economic and environmental services		–	**32 966**	–	**2 775**	**4 900**	**5 494**	(594)	-11%
Planning and development		–	18 206	–	1 273	2 120	3 034	(914)	-30%
Road transport		–	10 633	–	1 246	2 291	1 772	519	29%
Environmental protection		–	4 128	–	256	489	688	(199)	-29%
Trading services		–	**179 984**	–	**19 548**	**28 061**	**29 997**	(1 936)	-6%
Electricity		–	96 236	–	10 728	12 828	16 039	(3 211)	-20%
Water		–	44 565	–	5 828	9 202	7 427	1 775	24%
Waste water management		–	21 795	–	1 667	3 532	3 632	(101)	-3%
Waste management		–	17 389	–	1 325	2 499	2 898	(399)	-14%
Other		–	**248**	–	**20**	**39**	**41**	**(2)**	**-5%**
Total Expenditure - Standard	3	–	**344 644**	–	31 246	50 161	57 441	(7 280)	-13%
Surplus/ (Deficit) for the year		–	44 725	–	(20 131)	33 632	7 454	26 178	351%

EC104 Makana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2012/13	Budget Year 2013/14						
R thousands		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1								
Vote 1 - Technical Services		–	45 699	1 218	12 357	7 617	4 741	62.2%	–
Vote 2 - Corporate Services		–	790	144	157	132	26	19.5%	–
Vote 3 - Financial Services		–	86 579	(4 165)	22 462	14 430	8 032	55.7%	–
Vote 4 - Community & Social Services		–	35 465	1 589	6 096	5 911	185	3.1%	–
Vote 5 - Executive & Council		–	3 602	–	903	600	303	50.5%	–
Vote 6 - Municipal Manager		–	2 453	–	517	409	108	26.4%	–
Vote 7 - Local Economic Development		–	–	–	–	–	–		–
Vote 8 - Housing		–	–	–	–	–	–		–
Vote 9 - Electricity		–	131 223	11 021	19 938	21 871	(1 932)	-8.8%	–
Vote 10 - Water		–	83 503	159	19 197	13 917	5 280	37.9%	–
Vote 11 - [NAME OF VOTE 11]		–	1	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	53	4	6	9	(2)	-28.2%	–
Total Revenue by Vote	2	**–**	**389 369**	**9 968**	**81 634**	**64 895**	**16 740**	**25.8%**	**–**
Expenditure by Vote	1								
Vote 1 - Technical Services		–	52 227	3 447	6 946	8 705	(1 758)	-20.2%	–
Vote 2 - Corporate Services		–	22 525	1 756	3 454	3 754	(300)	-8.0%	–
Vote 3 - Financial Services		–	32 008	1 298	2 510	5 335	(2 825)	-52.9%	–
Vote 4 - Community & Social Services		–	59 504	4 730	9 242	9 917	(675)	-6.8%	–
Vote 5 - Executive & Council		–	13 128	624	811	2 188	(1 377)	-62.9%	–
Vote 6 - Municipal Manager		–	13 717	654	1 341	2 286	(946)	-41.4%	–
Vote 7 - Local Economic Development		–	10 685	1 034	1 665	1 781	(116)	-6.5%	–
Vote 8 - Housing		–	48	2	3	8	(5)	-60.7%	–
Vote 9 - Electricity		–	96 236	10 728	12 828	16 039	(3 211)	-20.0%	–
Vote 10 - Water		–	44 565	5 828	9 202	7 427	1 775	23.9%	–
Vote 11 - [NAME OF VOTE 11]		–	1	–	–	0	(0)	-100.0%	–
Total Expenditure by Vote	2	**–**	**344 644**	**30 100**	**48 002**	**57 441**	**(9 439)**	**-16.4%**	**–**
Surplus/ (Deficit) for the year	2	**–**	**44 725**	**(20 131)**	**33 632**	**7 454**	**26 178**	**351.2%**	**–**

EC104 Makana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	2012/13	Budget Year 2013/14						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands							%	
Revenue By Source								
Property rates		56 970	(5 021)	20 661	9 495 047.50	11 166	118%	56 970
Property rates - penalties & collection charges						–		
Service charges - electricity revenue		126 955	11 019	19 368	21 159	(1 792)	-8%	126 955
Service charges - water revenue		47 576	143	10 137	7 929	2 207	28%	47 576
Service charges - sanitation revenue		19 654	1 078	7 963	3 276	4 687	143%	19 654
Service charges - refuse revenue		8 884	750	1 628	1 481	147	10%	8 884
Service charges - other		–		–	–	–		–
Rental of facilities and equipment		1 437	140	230	239	(10)	-4%	1 437
Interest earned - external investments		5 000	18	24	833	(809)	-97%	5 000
Interest earned - outstanding debtors		9 000	774	1 680	1 500	180	12%	9 000
Dividends received		–	–	–	–	–	0%	–
Fines		942	53	70	157	(87)	-56%	942
Licences and permits		1 280	247	249	213	35	17%	1 280
Agency services		–	45	45	–	45	#DIV/0!	–
Transfers recognised - operational		85 124	560	19 252	14 187	5 065	36%	85 124
Other revenue		26 547	1 307	2 488	4 424	(1 936)	-44%	26 547
Gains on disposal of PPE		–	–		–	–	0%0	
Total Revenue (excluding capital transfers and contributions)	**–**	**389 369**	**11 115**	**83 793**	**64 895**	**18 898**	**29%**	**389 369**
Expenditure By Type								
Employee related costs		115 772	9 835	19 364	19 295	68	0%	–
Remuneration of councillors		8 371	636	1 218	1 395	(177)	-13%	–
Debt impairment		8 499	–	–	1 417	(1 417)	-100%	–
Depreciation & asset impairment		8 969	–	–	1 495	(1 495)	-100%	–
Finance charges		427	–	–	71	(71)	-100%	–
Bulk purchases		79 745	8 867	8 867	13 291	(4 423)	-33%	–
Contracted services		2 161	–	–	360	(360)	-100%	–
Transfers and grants		1 184	–	–	197	(197)	-100%	–
Other expenditure		119 515	11 907	20 712	19 919	792	4%	–
Loss on disposal of PPE			–	–	–	–	0%	–
Total Expenditure	**–**	**344 644**	**31 246**	**50 161**	**57 441**	**(7 280)**	**-13%**	**–**
Surplus/(Deficit)	**–**	**44 725**	**(20 131)**	**33 632**	**7 454**	**26 178**	**0**	**389 369**
Transfers recognised - capital	–	51 494	–		8 582	(8 582)	(0)	–
Contributions recognised - capital	–	–	–	–	–	–	–	–
Contributed assets	–	–	–			–	–	–
Surplus/(Deficit) after capital transfers & contributions	**–**	**96 219**	**(20 131)**	**33 632**	**16 036**	**–**	**–**	**389 369**
Taxation		–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	**–**	**96 219**	**(20 131)**	**33 632**	**16 036**	**–**	**–**	**389 369**
Attributable to minorities						–	–	
Surplus/(Deficit) attributable to municipality	**–**	**96 219**	**(20 131)**	**33 632**	**16 036**	–	–	**389 369**
Share of surplus/ (deficit) of associate						–	–	–
Surplus/ (Deficit) for the year	**–**	**96 219**	**(20 131)**	**33 632**	**16 036**	**–**	**–**	**389 369**

EC104 Makana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M02 August

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								%	
Capital Expenditure - Standard Classification										
Governance and administration		–	**1 285**	–	**537**	**537**	**214**	323	151%	**1 285**
Executive and council		–	–		–	–	–	–	0%0	–
Budget and treasury office		–	400	–	151	151	66 666.67	84	126%	400
Corporate services		–	885	–	387	387	148	239	162%	885
Community and public safety		–	**15 868**	–	**1 400**	**1 400**	**2 645**	(1 245)	-47%	**15 868**
Community and social services		–	3 718	–	–	–	620	(620)	-100%	3 718
Sport and recreation		–	850	–	1 400	1 400	142	1 258	888%	850
Public safety		–	1 300	–	–	–	217	(217)	-100%	1 300
Housing		–	10 000	–	–	–	1 667	(1 667)	-100%	10 000
Health				–	–	–	–	–	0%	–
Economic and environmental services		–	**38 924**	–	**183**	**183**	**6 487**	(6 305)	-97%	**38 924**
Planning and development		–	22 556	–	178	178	3 759	(3 582)	-95%	22 556
Road transport		–	13 868	–	–	–	2 311	(2 311)	-100%	13 868
Environmental protection		–	2 500	–	5	5	417	(412)	-99%	2 500
Trading services		–	**83 868**	–	**4 176**	**4 176**	**13 978**	(9 802)	-70%	**83 868**
Electricity		–	8 075	–	178	178	1 346	(1 168)	-87%	8 075
Water		–	40 805	–	3 165	3 165	6 801	(3 636)	-53%	40 805
Waste water management		–	34 987	–	833	833	5 831	(4 998)	-86%	34 987
Waste management		–	–	–	–	–	–	–	0%	–
Other		–	4 091	–	–	–	682	(682)	-100%	4 091
Total Capital Expenditure - Standard Classification	3	–	**144 035**	–	**6 296**	**6 296**	**24 006**	**(17 710)**	**-74%**	**144 035**
Funded by:										
National Government			48 814	–	1 720	1 720	8 136	(6 415)	-79%	48 814
Provincial Government			1 680	–	–	–	280	(280)	-100%	1 680
District Municipality			10 168	–	–	–	1 695	(1 695)	-100%	10 168
Other transfers and grants			–	–	–	–	–	–		–
Transfers recognised - capital		–	**60 661**	–	**1 720**	**1 720**	**10 110**	**(8 390)**	**-83%**	**60 661**
Public contributions & donations	5		–	–	–	–	–	–	0%	–
Borrowing	6		38 649	–	3 063	3 063	6 441	(3 378)	-52%	38 649
Internally generated funds			44 725	–	1 512	1 512	7 454	(5 942)	-80%	44 725
Total Capital Funding		–	**144 034**	–	**6 296**	**6 296**	**24 006**	**(17 710)**	**-74%**	**144 034**

EC104 Makana - Table C7 Monthly Budget Statement - Cash Flow - M02 August

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								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		–	266 197	–	20 984	38 233	44 366 166.67	(6 133)	-14%	266 197
Government - operating		–	85 124	–	439	28 966	14 187	14 778	104%	85 124
Government - capital		–	126 683	–	9 042	38 064	21 114	16 950	80%	126 683
Interest		–	14 000	–	18	24	2 333	(2 309)	-99%	14 000
Dividends		–	–	–	–	–	–	–	0%	–
Payments		–	–	–	–	–	–	–	0%	–
Suppliers and employees		–	(296 944)	–	(30 100)	(52 428)	(49 491)	2 938	-6%	(296 944)
Finance charges		–	(230)	–	–	–	(38)	(38)	100%	(230)
Transfers and Grants		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**194 830**	–	**383**	**52 858**	**32 472**	**20 387**	**63%**	**194 830**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	(60 447)	–	–	–	(10 075)	10 075	-100%	(60 447)
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–		–
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	(855)	–	–	–	(143)	143	-100%	(855)
Payments			–	–	–	–	–	–	–	–
Capital assets		–	(339)	–	(6 296)	(17 595)	(57)	17 539	-31042%	(339)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	**(61 641)**	–	**(6 296)**	**(17 595)**	**(10 274)**	**7 322**	**-71%**	**(61 641)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–
Payments										
Repayment of borrowing		–	(1 032)	–	–	–	(86)	(86)	100%	(1 032)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	**(1 032)**	–	–	–	**(86)**	**(86)**	**100%**	**(1 032)**
NET INCREASE/ (DECREASE) IN CASH HELD		–	**132 157**	–	**(5 913)**	**35 263**	**22 112**	–	–	**132 157**
Cash/cash equivalents at beginning:		–	109 530	–	–		109 530	–	–	–
Cash/cash equivalents at month/year end:		–	241 687	–	–	35 263	131 642	–	–	132 157

EC104 Makana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2013/14						
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	Total	Total over 90 days
Debtors Age Analysis By Income Source								
Trade and Other Receivables from Exchange Transactions - Water	1200	11 906	1 996	1 557	2 002	23 395	40 857	25 398
Trade and Other Receivables from Exchange Transactions - Electricity	1300	15 267	5 104	3 006	3 193	16 153	42 723	19 346
Receivables from Non-exchange Transactions - Property Rates	1400	32 339	22 540	1 627	1 508	85 068	143 082	86 576
Receivables from Exchange Transactions - Waste Water Management	1500	57	0	0	0	62	120	62
Receivables from Exchange Transactions - Waste Management	1600	5 770	366	297	279	8 438	15 150	8 716
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–
Other	1900	123	91	128	91	9 681	10 114	9 773
Total By Income Source	2000	65 462	30 098	6 615	7 074	142 797	252 046	149 871
2012/13 - totals only							–	–
Debtors Age Analysis By Customer Group								
Organs of State	2200	3 366	13 086	413	159	4 792	21 816	4 951
Commercial	2300	8 822	2 780	1 211	1 729	17 000	31 540	18 728
Households	2400	53 215	14 175	4 955	5 151	119 014	196 510	124 165
Other	2500	59	58	37	35	1 991	2 180	2 026
Total By Customer Group	2600	65 462	30 098	6 615	7 074	142 797	252 046	149 871

EC104 Makana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2012/13	Budget Year 2013/14						
R thousands		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>RECEIPTS:</u>	1,2								
<u>Operating Transfers and Grants</u>									
National Government:		–	**72 484**	**116**	**206**	**12 081**	**(11 875)**	**-98.3%**	**72 484**
Local Government Equitable Share		–	69 044		–	11 507 333.33	(11 507)	-100.0%	69 044
Finance Management		–	1 550	31	84	258	(175)	-67.6%	1 550
Municipal Systems Improvement		–	890	0	14	148	(134)	-90.4%	890
EPWP Incentive		–	1 000	84	108	167	(59)	-35.3%	1 000
Energy Efficiency and Demand Management		–	–	–	–	–	–	0.0%	
	3						–		
Provincial Government:		–	**3 985**	**–**	**–**	**664**	**(664)**	**-100.0%**	**3 985**
Sport and Recreation		–	3 985	–	–	664	(664)	-100.0%	3 985
							–		
Total Operating Transfers and Grants	5	–	**76 469**	**116**	**206**	**12 745**	**(12 539)**	**-98.4%**	**76 469**
<u>Capital Transfers and Grants</u>									
National Government:		–	50 214	2 001	2 001	8 369	(6 368)	**-76.1%**	50 214
Municipal Infrastructure Grant (MIG)			27 998	528	528	4 666	(4 138)	-88.7%	27 998
Neighbourhood Development Partnership			20 591	1 473	1 473	3 432	(1 959)	-57.1%	20 591
Regional Bulk Infrastructure			1 625	–	–	271	(271)	-100.0%	1 625
Total Capital Transfers and Grants	5	–	**50 214**	**2 001**	**2 001**	**8 369**	**(6 368)**	**-76.1%**	**50 214**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	126 683	2 116	2 207	21 114	(18 907)	-89.5%	126 683

EC104 Makana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2012/13	Budget Year 2013/14							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>EXPENDITURE</u>										
<u>**Operating expenditure of Transfers and Grants**</u>										
National Government:		**–**	**72 484**	**–**	**116**	**206**	**12 081**	**(11 875)**	**-98.3%**	**72 484**
Local Government Equitable Share		–	69 044	–	–	–	11 507 333.33	(11 507)	-100.0%	69 044
Finance Management		–	1 550	–	31	84	258	(175)	-67.6%	1 550
Municipal Systems Improvement		–	890	–	0	14	148	(134)	-90.4%	890
EPWP Incentive		–	1 000	–	84	108	167	(59)	-35.3%	1 000
Energy Efficiency and Demand Management		–	–	–	–	–	–	–	0.0%	–
Provincial Government:		**–**	**3 985**	**–**	**–**	**–**	**664**	**(664)**	**-100.0%**	**3 985**
Sport and Recreation			3 985				664	(664)	-100.0%	3 985
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
								–		
Cacadu								–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
								–		
Total operating expenditure of Transfers and Grants:		**–**	**76 469**	**–**	**116**	**206**	**12 745**	**(12 539)**	**-98.4%**	**76 469**
<u>**Capital expenditure of Transfers and Grants**</u>										
National Government:		–	27 998	–	528	528	4 666	(4 138)	**-88.7%**	27 998
Municipal Infrastructure Grant (MIG)			27 998		528	528	4 666	(4 138)	-88.7%	27 998
Other capital transfers [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
Total capital expenditure of Transfers and Grants		**–**	**27 998**	**–**	**528**	**528**	**4 666**	**(4 138)**	**-88.7%**	**27 998**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**–**	**104 467**	**–**	**644**	**734**	**17 411**	**(16 677)**	**-95.8%**	**104 467**