



MAKANA
MUNICIPALITY | EASTERN CAPE
MASIPALA WASEMPUMAKOLONI
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SECTION 71 REPORTS

SEPTEMBER 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 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 the receipt of this report to ensure that the approved budget is implemented in accordance with the projects contained in the SDBIP.

Recommendations

- The content of this report and supporting documentation for August 2013 is noted.
- It be noted that the Directors ensure that the budget is implemented in accordance with the SDBIP projections and in accordance with the approved budget.
- It be noted that any material variances will receive remedial or corrective steps.

.....
DR. Pravine Naidoo
Municipal Manager

Date.....

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 state affairs of the municipality
- Mid- year budget and performance assessment

For the month of September 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..... 18/10/2013

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 R 000	Operating Expenditure	Operating Revenue
	R 000	R 000	R 000
Budget	144 035	344 645	389 368
Budget to date	27 103	85 799	96 181
Year to date actual	14 797	72 418	97 813
Variance	12 306	13 381	1 632
Year to date % variance	55%	84%	98%
Expenditure % to the Annual Budget	10%	21%	25%

Material Variance

Capital Expenditure under spending

The capital expenditure was delayed due to SCM processes and specifications for all capital items were not completed as a result it affected the spending for the past two months (July and August)

Relevant Information

- At present, operating expenditure incurred amount to 21% of the annual budgeted expenditure and operating revenue amounts to 25% of the annual budgeted revenue.
- Operating expenditure incurred is also below the budgeted expenditure to date by 84%.
- Capital expenditure is very low compared to the budget to date .

NATIONAL TREASURY (NT)
MONTHLY REPORT - FINANCE MANAGEMENT GRANT (FMG) - DIVISION OF REVENUE ACT (DoRA)

Note - Must be faxed to - 012 - 315 5230 & emailed to fmg@treasury.gov.za. The municipality is required to confirm receipt by calling 012 395 6541/6506/6542 or 012 315 5145/5372 012 395 6506/6542

Note - Fields highlighted in yellow should be completed. Other fields are automated and reserved for comments. The Municipality is required to provide comments and supporting documentation where necessary.

Name of Municipality: **EC104 Makana**
 Financial Year: **2013/14**
 Month: **M03 September**

Section A: Previous Financial Year

Financial Management Grant Received and Expenditure Incurred

	2012/13	Rand	Comment
Total FMG received		1 500 000.00	
Total FMG Expenditure		1 500 000.00	
FMG unspent		0.00	
FMG unspent and returned to the National Revenue Fund		0.00	Note - If funds committed, provide supporting documentation by 15 August
Total FMG unspent as at end of financial year		0.00	Note - This should be monies approved by NT as rollover

Section B: Current Financial Year

2013/14

Financial Management Grant Received and Expenditure Incurred

	Rand	Comment
Total FMG received for current financial year		
Total unspent FMG approved for rollover (Refer to Section A: A15)		
Total FMG received	1 550 000.00	
Total spent year-to-date (See last months return - Section B: A31)	0.00	
Total spending this month	1 550 000.00	
- Interns Stipend/Salary and Training	85 707.01	
- Training in support of Minimum Competency Regulations	36 929.67	
- Towards Budget and Treasury Office (BTO) capacity	24 758.31	
- Towards SCM/Internal Audit (IA)/Audit Committee capacity	12 171.36	
- Acquisition, Upgrading and Maintenance of Financial Systems		
- Preparation and compilation of Financial Statements		
- Towards implementing corrective actions to address audit findings		
- Preparation and Implementation of Financial Recovery Plans		
Total FMG spent	122 636.68	
Percentage spent	7.91	
Total FMG unspent for current financial year	1 427 363.32	Note - AQ/MM must return any unspent FMG allocations not approved for rollover, to the National Revenue Fund

Section C: (Current Financial Year)

The municipality is required to compile and submit the MFMA Support Plan to the National Treasury by 15th June, prior to the commencement of the new financial year and any amendments thereafter, within 30 days

Performance Information: Institutional

	Yes/No	Number	CFO Acting Yes/ No	Name of CFO
Appointment of appropriately skilled CFO consistent with the competency regulations				
Appointment of appropriately skilled Senior Financial Managers in the BTO	No	0	Yes	Marius Crouse
Appointment of appropriately skilled Internal Audit personnel	Yes	1		
Number of interns appointed		5		

Section D: (Current Financial Year)

Performance Information: Outputs

	Audit Outcome (2011/12)	Audit Outcome (2012/13)	Audit Action Plan Implemented (Yes/No)	Number of Items on Audit Action Plan completed	Number of Items outstanding this month	Planned completion date
Audit Outcome achieved						
Audit Action Plan implemented	Disclaimer			No	0	0

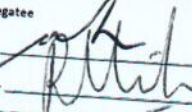
Internal Audit Units (IA) and Audit Committees (AC)

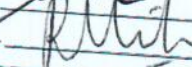
	Yes/No	Shared Outsourced Co-Sourced Inhouse	No of Resolutions and recommendations	Number Implemented	Number Outstanding
Internal Audit Unit Established					
Audit Committee Established	Yes	Shared			
Resolutions and recommendations of IA		Shared			
Resolutions and recommendations of AC					

Reporting on Key MFMA Activities

	YES	NO	
Budget - Key activities for the month completed			Refer to the budget timetable and the budget process
In-year reporting - Key activities for the month completed			Refer to financial & non-financial inform. for publishing
Financial Statements - Key activities for the month completed			Preparation of Trial Balance and all Accounts Reconcile
Annual Report - Key activities for the month completed			Consolidation of financial & non-financial inform. completed

Confirmation & Authorization from the Accounting Officer & Chief Financial Officer or Delegatee

Name of the Chief Financial Officer: **M. Crouse** Signature:  Date: **18/10/13**

Name of the Accounting Officer: **DR RAHINE NAIRO** Signature:  Date: **18/10/2013**

Finance Management Grant Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality

EC104 Makana

Financial Year	2013/14
Month End	M03 Sept

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	1 550 000
Received This Month	0
Total FMG Funds Received	1 550 000
Spent Prior Periods (Since Inception) - See Last Months Form	85 707
Spent This Month	36 930
Total FMG Funds Spent	122 637
Total FMG funds Received and Not Spent	1 427 363
Percentage of Funds Spent	7.91%
Funds Currently Committed but Not Spent	1 427 363

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S
 Save file as: Muncde_FMG_ccyy_Mnn.XLS (e.g. GT411_FMG_2005_M01.xls)
 Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12



**Municipal Infrastructure Grant (MIG)
Monthly Report as per the Division of Revenue Act**

The onus is on the municipality to confirm that the return has been received by NT

Municipality

EC104 Makana

Financial Year 2013/14

Month End M03 Sept

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	17 467 000
Received This Month	0
Total MIG Funds Received	17 467 000
Spent Prior Periods (Since Inception) - See Last Months Form	603 561
Spent This Month	136 358
Total MIG Funds Spent	739 919
Total MIG funds Received and Not Spent	16 727 081
Percentage of Funds Spent	4.24%
Funds Currently Committed but Not Spent	16 727 081
Scheduled Transfers Withheld	

Conditions:

- Prioritise residential infrastructure for water, sanitation, refuse removal, street lighting, solid waste, connector and bulk infrastructure, and other municipal infrastructure like roads, in line with the MIG policy framework and/or other government sector policies established before the start of the municipal financial year.
- Compliance with Chapter 5 of the Municipal Systems Act (200). Infrastructure investment and delivery must be based on an Integrated Development Plan that provides a medium to long-term framework for sustainable human settlements and is in accordance with the principles of the national Spatial Development Perspective.
- Municipalities must adhere to the labour-intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines.
- Compliance with the Division of Revenue Act, including additional reporting requirements on spending and projects as approved by National Treasury.

(Print Name Below)

I, **DR PRABINE NAIDOO**
and that this report has been submitted electronically as required.

The Accounting Officer or Delegate certify that the above information is correct

Signed

Dated 18/10/2013

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S
Save file as: Muncde_MIG_ccyy_Mnn.XLS (e.g. GT411_MIG_2009_M01.xls)
Muncde = Municipality Code, ccyy = Financial Year End, Mnn = M01... M12

**Municipal Systems Improvement Programme Grant (MSIG)
Monthly Report as per the Division of Revenue Act**

The onus is on the municipality to confirm that the return has been received by NT

Municipality

EC104 Makana

Financial Year	2013/14
Month End	M03 Sept

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	890 000
Received This Month	0
Total MSIG Funds Received	890 000
Spent Prior Periods (Since Inception) - See Last Months Form	14 210
Spent This Month	0
Total MSIG Funds Spent	14 210
Total MSIG funds Received and Not Spent	875 790
Percentage of Funds Spent	1.60%
Funds Currently Committed but Not Spent	875 790
Scheduled Transfers Withheld	0

Conditions:

- Submission of signed (only Municipal Manager) activity plan in a prescribed format with detailed budget and time frames on the implementation of prioritised measurable outputs.
- Submission of monthly expenditure reports by the 10th of every month and in accordance with the Division of Revenue Act.

(Print Name Below)

I, **DR PRAVINE NAIDOO**
and that this report has been submitted electronically as required.

, The Accounting Officer or Delegate certify that the above information is correct

Signed

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S
Save file as: Muncde_MSIG_ccyy_Mnn.XLS (e.g. GT411_MSIG_2009_M01.xls)
Muncde = Municipality Code, ccyy = Financial Year End, Mnn = M01... M12

Dated **18/10/2013**

**Neighbourhood Development Partnership Grant (NDPG)
Monthly Report as per the Division of Revenue Act**

The onus is on the municipality to confirm that the return has been received by NT

Municipality

EC104 Makana

Financial Year	2013/14
Month End	M03 Sept

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	3 280 000
Received This Month	0
Total NDPG Funds Received	3 280 000
Spent Prior Periods (Since Inception) - See Last Months Form	2 118 653
Spent This Month	1 831 309
Total NDPG Funds Spent	3 949 962
Total NDPG funds Received and Not Spent	-669 962
Percentage of Funds Spent	120.43%
Funds Currently Committed but Not Spent	-669 962
Scheduled Transfers Withheld	

Conditions:

- The receiving officer must submit a milestone payment schedule with budgets and time frames for project implementation.
- Obtain a council resolution striving to achieve measurable outputs

(Print Name Below)

I, **DR KAVINE NAIDOO**
and that this report has been submitted electronically as required.

The Accounting Officer or Delegate certify that the above information is correct

Signed

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S
Save file as: Muncde_NDPG_ccyy_Mnn.XLS (e.g. GT411_NDPG_2009_M01.xls)
Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01... M12

Dated **18/10/2013**

Expanded Public Works Programme Incentive Grant (EPWP)
Monthly Report as per the Division of Revenue Act

Municipality **Makana Municipality**

												Financial Year Month End	2013/2014 AUGUST
Financial Accounting for Grant Funds Received and Expended													
Received Prior Months (Current Financial Year)													
Total EPWP funds Received	July	August	September	October	November	December	January	February	March	April	May	June	Total
Spent Prior Months (Current Financial year)													
Spent in the Current Month		0	400 000										400 000
Accumulated EPWP Expenditure		24 171	107 871										400 000
Total EPWP funds Received and Not Spent		24 171	83 700										400 000
Expenditure Percentage to date		-24 171	107 871										195 312
Funds Currently Committed but Not Spent		0.00%	-107 871										195 312
Scheduled Transfers Withheld		0.00%	204 688										204 688
			48.83%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	48.83%

Comments:

(Print Name Below)

DR. FRANCOIS NABO
and that this report has been submitted electronically as required

Signed

The Accounting Officer or Delegate certify that the above information is correct

Dated

18/10/2013

Expanded Public Works Programme Integrated Grant (PWPG)
Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality

EC104 Makana

Financial Year	2013/14
Month End	M03 Sept

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	0
Received This Month	400 000
Total PWPG Funds Received	400 000
Spent Prior Periods (Since Inception) - See Last Months Form	107 871
Spent This Month	87 441
Total PWPG Funds Spent	195 312
Total PWPG funds Received and Not Spent	204 688
Percentage of Funds Spent	48.83%
Funds Currently Committed but Not Spent	204 688
Scheduled Transfers Withheld	

Conditions:

(Print Name Below)

I, **DR PRABINE NAIDOO**
and that this report has been submitted electronically as required.

The Accounting Officer or Delegate certify that the above information is correct

Signed

Dated

18/10/2013

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Save file as: Muncde_PWPG_ccyy_Mnn.XLS (e.g. GT000_PWPG_2013_M01.xls)
Muncde = Municipality Code, ccyy = Financial Year End, Mnn = M01... M12

	0100	OPERATING REVENUE	Executive or Council	Treasury Office	Corporate Services	Subtotal	Social Services	Sport And Recreation	Public Safety	Housing	Health	Subtotal
0200	Property Rates - Penalties And Collection Charges	0	2 200 028	0	0	2 200 028	0	0	0	0	0	0
0300	Property Rates	0	0	0	0	0	0	0	0	0	0	0
0400	Service Charges	0	0	0	0	0	0	0	0	0	0	0
0700	Rent Of Facilities And Equipment	0	0	0	0	0	0	0	0	0	0	0
0800	Interest Earned - External Investments	0	13 473	79 055	79 055	6 030	0	0	0	0	0	6 030
1000	Interest Earned - Outstanding Debtors	0	0	0	0	0	0	0	0	0	0	0
1100	Dividends Received	0	683 340	0	683 340	0	0	0	0	0	0	0
1300	Fines	0	0	0	0	0	0	0	0	0	0	0
1400	Licenses and Permits	0	0	0	0	0	0	0	12 845	0	0	12 845
1500	Agency Services	0	0	0	0	0	0	0	2 310	0	440	2 750
1600	Transfers Recognised - Operating	0	0	0	0	0	0	0	0	0	0	0
1700	Transfers Recognised - Capital	0	0	0	0	0	0	0	0	0	0	0
1800	Gain On Disposal Of Property, Plant & Equipment	9	29 570	5 726	35 305	1 842	6 160	0	0	0	0	8 002
1900	Total Operating Revenue Generated	9	2 926 411	84 781	3 011 201	7 872	21 315	0	21 315	0	440	29 627
2000	Less Revenue Foregone	9	0	0	0	0	0	0	0	0	0	0
2100	Total Direct Operating Revenue	9	2 926 411	84 781	3 011 201	7 872	21 315	0	21 315	0	440	29 627
2200	INTERNAL TRANSFERS – (must net out with corresp. items under Interest Received - Internal Loans)	0	0	0	0	0	0	0	0	0	0	0
2300	Internal Recoveries / Internal Loans	0	307 513	289 736	640 288	0	368 695	35 482	0	0	0	404 157
2600	Dividends Received - Internal (From Municipal Entities)	43 039	307 513	289 736	640 288	0	368 695	35 482	0	0	0	404 157
2700	Total Indirect Operating Revenue	43 039	307 513	289 736	640 288	0	368 695	35 482	0	0	0	404 157
2800	Total Operating Revenue	43 039	3 233 924	3 293 517	3 651 499	7 872	368 695	56 777	0	0	440	433 784
2900	OPERATING EXPENDITURE	466 111	700 050	1 098 053	2 354 214	482 023	550 048	874 190	0	91 713	1 997 974	2 658 944
3100	Employee Related Costs - Wages & Salaries	64 112	141 511	175 522	381 145	122 132	117 235	199 621	0	24 496	483 504	658 027
3200	Less Employee Costs Capitalised	0	0	0	0	0	0	0	0	0	0	0
3300	Less Employee Costs Allocated To Other Operating Items	0	0	0	0	0	0	0	0	0	0	0
3400	Remuneration Of Councilors	0	0	0	0	0	0	0	0	0	0	0
3500	Debt Impairment	607 420	0	0	607 420	0	0	0	0	0	0	607 420
3600	Collection Costs	0	0	0	0	0	0	0	0	0	0	0
3700	Depreciation and Asset Impairment	0	0	0	0	0	0	0	0	0	0	0
3900	Interest Expense - External Borrowings	0	0	0	0	0	0	0	0	0	0	0
4000	Redemption Payments - External Borrowings (Gamap To Remove)	0	0	0	0	0	0	0	0	0	0	0
4100	Bulk Purchases	0	0	0	0	0	0	0	0	0	0	0
4110	Other Materials	0	0	0	0	0	0	0	0	0	0	0
4200	Contracted Services	0	0	0	0	0	0	0	0	0	0	0
4300	Grants and Subsidies	0	0	0	0	0	0	0	0	0	0	0
4400	Other Expenditure	0	0	0	0	0	0	0	0	0	0	0
4500	Loss On Disposal Of Property, Plant & Equipment	490 431	385 805	1 657 431	2 533 667	64 501	27 282	70 789	0	0	0	182 227
4550	Contributions to/(from) Provisions	-2 438	250 372	6 836	259 646	0	3 787	5 645	-1 582	-1 104	15 239	0

3. Economic and Environmental Services

4. Trading Services

TOTAL

	Planning and Development	Road Transport	Environmental Protection	Subtotal	Electricity	Water	Waste Water Management	Waste Management	Other	Subtotal	TOTAL
0100 OPERATING REVENUE											
0200 Property Rates	0	0	0	0	0	0	0	0	0	0	2 200 028
0300 Property Rates - Penalties And Collection Charges	0	0	0	0	0	0	0	0	0	0	0
0400 Service Charges	0	0	0	0	8 341 932	3 354 193	1 190 110	760 030	0	13 646 265	13 646 265
0700 Rent Of Facilities And Equipment	0	0	0	0	0	0	0	0	0	0	85 085
0800 Interest Earned - External Investments	0	0	0	0	0	0	0	0	0	0	13 473
1000 Interest Earned - Outstanding Debtors	0	0	0	0	0	0	0	0	0	0	683 340
1100 Dividends Received	0	0	0	0	0	0	0	0	0	0	0
1300 Fines	0	0	0	0	0	0	0	0	0	0	0
1400 Licenses and Permits	0	0	0	0	0	0	0	0	0	0	12 845
1500 Agency Services	0	237 141	0	237 141	0	0	0	0	0	0	239 891
1600 Transfers Recognised - Operating	0	-14 763	0	-14 763	0	0	0	0	0	0	-14 763
1610 Transfers Recognised - Capital	0	0	0	0	0	0	0	0	0	0	0
1700 Other Revenue	0	0	0	0	0	20 139	0	1 883	0	22 712	116 141
1800 Gain On Disposal Of Property, Plant & Equipment	0	4 929	0	50 122	690	0	0	0	0	0	0
1900 Total Operating Revenue Generated	43 389	227 307	1 804	272 500	8 342 622	3 374 332	1 190 110	761 913	0	13 668 977	16 982 305
2000 Less Revenue Foregone	0	0	0	0	0	0	0	0	0	0	0
2100 Total Direct Operating Revenue	43 389	227 307	1 804	272 500	8 342 622	3 374 332	1 190 110	761 913	0	13 668 977	16 982 305
2200 INTERNAL TRANSFERS - (must net out with corresp. items under											
2300 Interest Received - Internal Loans	0	0	0	0	0	0	0	0	0	0	0
2500 Internal Recoveries (Activity Based Costing Etc)	0	206 822	0	206 822	0	0	0	0	0	0	1 251 267
2600 Dividends Received - Internal (From Municipal Entities)	0	0	0	0	0	0	0	0	0	0	0
2700 Total Indirect Operating Revenue	0	206 822	0	206 822	0	0	0	0	0	0	1 251 267
2800 Total Operating Revenue	43 389	434 129	1 804	479 322	8 342 622	3 374 332	1 190 110	761 913	0	13 668 977	18 233 572
2900 OPERATING EXPENDITURE											
3000 Employee Related Costs - Wages & Salaries	369 068	627 380	90 841	1 087 289	605 915	937 908	690 189	525 409	0	2 759 421	8 108 898
3100 Employee Related Costs - Social Contributions	58 548	156 241	19 046	233 835	132 859	125 625	117 757	127 834	0	504 075	1 582 559
3200 Less Employee Costs Capitalised	0	0	0	0	0	0	0	0	0	0	0
3300 Less Employee Costs Allocated To Other Operating Items	0	0	0	0	0	0	0	0	0	0	0
3400 Remuneration Of Councilors	0	0	0	0	0	0	0	0	0	0	0
3500 Debt Impairment	0	0	0	0	0	0	0	0	0	0	607 420
3600 Collection Costs	0	0	0	0	0	0	0	0	0	0	0
3700 Depreciation And Asset Impairment	0	0	0	0	0	0	0	0	0	0	0
3900 Interest Expense - External Borrowings	0	0	0	0	0	0	0	0	0	0	0
4000 Redemption Payments - External Borrowings (Gammap To Remove)	0	0	0	0	0	0	0	0	0	0	0
4100 Bulk Purchases	0	0	0	0	0	0	0	0	0	0	0
4110 Other Materials	0	0	0	0	0	0	0	0	0	0	0
4200 Contracted Services	0	0	0	0	0	0	0	0	0	0	0
4300 Grants and Subsidies	0	0	0	0	0	0	0	0	0	0	0
4400 Other Expenditure	36 603	109 840	35 181	181 624	425 341	1 443 434	449 834	494 106	12 195	2 824 910	5 722 428
4500 Loss On Disposal Of Property, Plant & Equipment	3 054	4 931	879	8 864	522 901	767 632	245 443	111 177	0	1 647 153	1 930 902
4550 Contributions To/(From) Provisions	467 273	898 382	145 947	1 511 612	1 687 016	3 274 599	1 503 223	1 258 526	12 195	7 735 559	17 952 207
4600 Total Direct Operating Expenditure											
4700 INTERNAL TRANSFERS - (must net out with corresp. items under											
4800 Interest - Internal Borrowings	0	0	0	0	0	0	0	0	0	0	0
5000 Internal Charges (Activity Based Costing Etc)	0	656	90 610	91 266	189 426	122 650	48 152	31 582	0	391 810	996 789
5010 Contributed Assets	0	0	0	0	0	0	48 152	31 582	0	0	0
5100 Total Indirect Operating Expenditure	0	656	90 610	91 266	189 426	122 650	48 152	31 582	0	391 810	996 789
5200 Total Operating Expenditure	467 273	899 048	236 557	1 602 878	1 876 442	3 397 249	1 551 375	1 290 108	12 195	8 127 959	18 948 996
5300 SURPLUS											
5400 Operating Surplus / (Deficit) - Total Revenue Less Total Exp	-423 884	-464 919	-234 753	-1 123 556	6 466 180	-22 917	-361 265	-528 195	-12 195	5 541 608	-715 424
5500 Taxation	0	0	0	0	0	0	0	0	0	0	0
5600 Operating Surplus / (Deficit) - After Tax	-423 884	-464 919	-234 753	-1 123 556	6 466 180	-22 917	-361 265	-528 195	-12 195	5 541 608	-715 424
5700 Dividends Paid (Municipal Entities Only)	0	0	0	0	0	0	0	0	0	0	0
5800 Cross Subsidisation	0	0	0	0	0	0	0	0	0	0	0
5900 Surplus / (Deficit) After Tax, Cross Subsidies & Share Of As	-423 884	-464 919	-234 753	-1 123 556	6 466 180	-22 917	-361 265	-528 195	-12 195	5 541 608	-715 424
6200 OTHER ADJUSTMENTS AND TRANSFERS											
6210 Asset Financing Reserve (A/R)	0	0	0	0	0	0	0	0	0	0	0
6220 Housing Development Fund	0	0	0	0	0	0	0	0	0	0	0
6230 Depreciation Reserve Ex Air	0	0	0	0	0	0	0	0	0	0	0
6240 Depreciation Reserve Ex Govt Grants	0	0	0	0	0	0	0	0	0	0	0
6250 Depreciation Reserve Ex Donations And Contributions	0	0	0	0	0	0	0	0	0	0	0
6260 Self Insurance Reserve	0	0	0	0	0	0	0	0	0	0	0
6270 Revaluation Reserve	0	0	0	0	0	0	0	0	0	0	0
6280 Other	0	0	0	0	0	0	0	0	0	0	0
6600 Plus Interests in Entities Not Wholly Owned	0	0	0	0	0	0	0	0	0	0	0
6700 Change To Unappropriated Surplus / (Accumulated Deficit)	-423 884	-464 919	-234 753	-1 123 556	6 466 180	-22 917	-361 265	-528 195	-12 195	5 541 608	-715 424

Save File as: Muncde_AC_coy_Mnn.XLS (e.g.: GT411_AC_2005_M10)
Change Year End (year) to: Financial Year End = 2005

Change Muncde to your own municipal code (e.g.: GT411)

If (and only if) Creditors per function not available, list top 10 creditors by name. To Save File press the following keys at the same time with Caps Lock off: Ctrl

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

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AD : AGE ANALYSIS OF DEBTORS (All values in Rand)
 Save File as : Muncide_AD_coyr_Min_XLS (e.g. G14:11 AD 2005 M10)
 Change Year End (coy) to Financial Year End (e.g. 2005 for year 2004/2005) and Month End (Min) to Active Month (M01=July, M12=June)(e.g. M10)
 Change Muncide to your own municipal code (e.g. G1411)
 To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year	Month	Item	Detail	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total	Actual Bad	Impairment -
End	End	Mun		30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year		Debts Written	Off against Bad Debts I.L.O
2013	M03	1100	Debtors Age Analysis By Income Source										Debtors	Council Policy
		1200	Trade and Other Receivables from Exchange Transactions - Water	12 465 052	2 446 864	1 475 744	1 495 287	23 838 972	0	0	0	41 721 919	0	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	15 483 350	5 167 762	3 778 481	2 665 079	15 806 840	0	0	0	42 899 462	0	0
		1400	Receivables from Non-exchange Transactions - Property Rates	32 843 661	2 426 301	17 971 731	1 506 454	82 506 974	0	0	0	137 255 121	0	0
		1500	Receivables from Exchange Transactions - Waste Water Management	57 046	351	351	323	62 140	0	0	0	120 210	0	0
		1600	Receivables from Exchange Transactions - Waste Management	5 842 122	398 001	322 764	280 560	8 400 302	0	0	0	15 243 749	0	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0	0	0
		1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	0	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
		1900	Other	144 801	100 835	88 124	126 059	9 693 807	0	0	0	10 153 636	0	0
		2000	Total By Income Source	66 836 031	10 540 114	23 637 205	6 071 712	140 509 035	0	0	0	247 394 097	0	0
		2100	Debtors Age Analysis By Customer Group											
		2200	Organs of State	3 722 278	1 098 271	9 974 112	235 506	1 865 514	0	0	0	16 855 681	0	0
		2300	Commercial	54 754 571	7 359 642	11 686 652	4 672 726	119 497 457	0	0	0	197 981 048	0	0
		2400	Households	8 301 852	2 040 937	1 808 697	1 066 550	16 921 235	0	0	0	30 239 271	0	0
		2500	Other	57 530	41 264	57 744	36 930	2 024 829	0	0	0	2 218 097	0	0
		2600	Total By Customer Group	66 836 031	10 540 114	23 637 205	6 071 712	140 509 035	0	0	0	247 394 097	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 I.L.O 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 block should be the aggregated amount as per the calculation 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

Save File as: Muncndc_CFA_coy_Mnn.XLS (e.g.: GT411_CFA_2005_M10)
Change Muncndc to your own municipal code.

Change Month End (Mm) to **Active Month (MD1=July M12=June)**; **c**=**M10**/Enter Actual year to Active Year End (ccy) to Financial Year End (e.g.: 2005 for year 2004/2005,

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

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