

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 ..

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 if 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 .

MONTHLY REPORT - I Note - Must be faxed to - 012 - 315 5230 & emailed to fmg@treasury.gov.za. The municipality is	FINANCE MAN	TIONAL TRE	ASURY	(NT)				
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Note - Fields highlighted in yellow should be completed. Other fields are automated and reserve Name of Municipality EC104 Makane Financial Year 2013/14 Month M03 September	\$ required to an a				OF REVENUE ACT (D	oRA)		
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Financial Year EC104 Makana	ed for comments. Th	e Municipality is	required		512 515 5145/532	2 012 395 6506/65	542	
Month 2013/14			- squired (to provide comm	ents and supporting doc	umentation where	was a second	
M03 September						where	necessary.	
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Section A: Previous Financial Year								
Financial Management Grant Received and Expenditure Incurred Total FMG received								
Total FMG Expenditure	012/13	Rand						
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Section B: Current Financial Year			0.00		ommitted, provide suppo	orting documentati	on by 15 August	
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Financial Management Court					approved B	y NT as rollover		
Otal FMG received for current financial year Otal unspent FMG appenditure		Rand						
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Otal spent year -to-date (s - 1			0.00					
otal spending this month		1 550	00.000					
- Interns Stipend/Salary and Training		85	707.01					
			929.67					
- Towards SCAA (Instance) - Towards SCAA (Instance)			758.31					
- Acquisition, Ungradian - Addit (IA)/ Audit Committee capacity		46.	171.36					
· Preparation and seem "			-					
Towards implements								
Preparation and Implementation of Financial Recovery Plans A FMG spent								
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al FMC		122 63	6.68					
or rivid unspent for automate								
Tor current financial year			7.91					
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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 G	rant Funds Received and Expended
Received Prior Periods (Size	
Received This Month	nce Inception) - See Last Months Form
Total FMC Funda 5	

Received Prior Periods (Since Inception) - See Last Months Form	Rand
Received This Month	1 550 000
Total FMG Funds Received	. 000 000
Spent Prior Periods (Since Incention)	1 550 000
Spent This Month	85 707
Total FMG Funds Spent	36 930
Total FMG funds Received and Net San	122 637
Stochlage of Funds Spent	1 427 363
Funds Currently Committed but Not Spent	7.91%
	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 Financial Accounting for Grant Funds Received and Expended Month End M03 Sept Received Prior Periods (Since Inception) - See Last Months Form Rand 17 467 000 Total MIG Funds Received Spent Prior Periods (Since Inception) - See Last Months Form 17 467 000 Spent This Month 603 561 Total MIG Funds Spent 136 358 Total MIG funds Received and Not Spent 739 919 Percentage of Funds Spent 16 727 081 Funds Currently Committed but Not Spent 4.24% Scheduled Transfers Withheld 16 727 081 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 -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) KAVINE NAIDOO 1, De 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 owing keys at the same time with Caps Lock off: Ctrl Shift S 18 10 2013 Save file as: Muncde_MIG_ccyy_Mnn.XLS (e.g. GT411_MIG_2009_M01.xls) Dated 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 Financial Accounting for Grant Funds Received and Expended Month End M03 Sept Received Prior Periods (Since Inception) - See Last Months Form Rand Received This Month 890 000 Total MSIG Funds Received Spent Prior Periods (Since Inception) - See Last Months Form 890 000 Spent This Month 14 210 Total MSIG Funds Spent Total MSIG funds Received and Not Spent 14 210 Percentage of Funds Spent 875 790 Funds Currently Committed but Not Spent 1.60% Scheduled Transfers Withheld 875 790 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 wit the Division of Revenue Act. (Print Name Below) 1. DR PRAVINE NAIDOO and that this report has been supmitted 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 18/10/2013 Save file as: Muncde_MSIG_ccyy_Mnn.XLS (e.g. GT411_MSIG_2009_M01.xls) Muncde = Municipality Code , ccyy = Financial Year End , Mnn = Mo1... M12

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

Received Prior Periods (Since Incention)	Rand
Received Prior Periods (Since Inception) - See Last Months Form Received This Month	3 280 00
Total NDPG Funds Received	
Spent Prior Periods (Since Incention)	3 280 00
	2 118 65
Total NDPG Funds Spent	1 831 309
Total NDPG funds Received and Not Sport	3 949 962
ercentage of Funds Spent	-669 962
unds Currently Committed but Not Sport	120.43%
cheduled Transfers Withheld	-669 962

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 RAVINE NATION and that this report has been submitted ejectronically as required.

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

Signed

To Save File press the foll owing 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

Financial Year 2013/2014
Month End AUGUST 195 312 195 312 204 688 48.83% 0.00% 0.00% May 0.00% 0.00% March , The Accounting Officer or Delegate certify that the above information is correct 0.00% Expanded Public Works Programme Incentive Grant (EPWIP) Monthly Report as per the Division of Revenue Act February 18/10/2013 January 0.00% Dated 0.00% 0.00% October 400 000 400 000 107 871 87 441 195 312 204 688 48.83% Makana Municipality 24171 83 700 107 871 -107 871 August 24 171 -24 171 0.00% NA 100 nancial Accounting for Grant Funds Received and Expended Received Prior Morths (Current Financial Year)
Received in the Current Month
Total Every Funds Received
Spent Prior Months (Current Financial Year)
Spent Prior Months (Current Financial Year)
Accumilated Eyby Expenditure
Accumilated Eyby Expenditure
Copeniture Fercentage to date
Funditure Percentage to date
Fund Current Committed but Not Spent
Scheduled Transfers Withheld and that this report has been submitted electron funicipality

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

Financial Accounting for Grant Funds Received and Expended Received Prior Periods (Since Inception) - See Last Months Form 0 Received This Month 400 000 Fotal PWPG Funds Received 400 000 Spent Prior Periods (Since Inception) - See Last Months Form 107 871 Spent This Month 87 441 otal PWPG Funds Received and Not Spent 195 312 otal PWPG funds Received and Not Spent 204 688 recentage of Funds Spent 248 83% unds Currently Committed but Not Spent 204 688 cheduled Transfers Withheld 204 688 cheduled Transfers Withheld	Municipality		
Received Prior Periods (Since Inception) - See Last Months Form Received This Month Fotal PWPG Funds Received Spent Prior Periods (Since Inception) - See Last Months Form Spent This Month Fotal PWPG Funds Spent Fotal PWPG Funds Spent Fotal PWPG Funds Spent Fotal PWPG funds Received and Not Spent Fotal PWPG funds Received and Not Spent Fotal PWPG funds Sp		EC104 Makana	Financial Year 2013/14
Received Prior Periods (Since Inception) - See Last Months Form Received This Month Fotal PWPG Funds Received Spent Prior Periods (Since Inception) - See Last Months Form Spent This Month Fotal PWPG Funds Spent Spent This Month Spent			
Received Prior Periods (Since Inception) - See Last Months Form Received This Month Fotal PWPG Funds Received Spent Prior Periods (Since Inception) - See Last Months Form Spent This Month Fotal PWPG Funds Spent Fotal PWPG Funds Spent Fotal PWPG funds Received and Not Spent F	Financial Accounting for Grant Funds Received and Expended		
Received This Month Fotal PWPG Funds Received Spent Prior Periods (Since Inception) - See Last Months Form Spent Prior Periods (Since Inception) - See Last Months Form Spent This Month Fotal PWPG Funds Spent Spent This Month Fotal PWPG Funds Spent Solution Spent		Rand	
A00 000	Received Prior Periods (Since Inception) - See Last Months Form		
Spent Prior Periods (Since Inception) - See Last Months Form 107 871 Spent This Month 87 441 Otal PWPG Funds Spent 195 312 Otal PWPG funds Received and Not Spent 204 688 ercentage of Funds Spent 48.83% unds Currently Committed but Not Spent 204 688 cheduled Transfers Withheld	THIS WICHT		
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otal PWPG funds Received and Not Spent 195 312 ercentage of Funds Spent 204 688 unds Currently Committed but Not Spent 48.83% cheduled Transfers Withheld	Sperit This World		
unds Currently Committed but Not Spent 48.83% Cheduled Transfers Withheld	otal PWPC frank B		
unds Currently Committed but Not Spent 204 688 Sheduled Transfers Withheld	ercentage of Funds Received and Not Spent		
cheduled Transfers Withheld	ands Currently Committee to the control of the cont		
	Cheduled Transfer Market Dut Not Spent		
	onditions:		

Subtotal

2014 Actual Month M03 Sep	1. Mur	icipal Governa	1. Municipal Governance and Administration	nietestion						
	Executive &	Budget &		memanon	Community &		2. Community and	ity and Public Safety	٧	
OPERATING REVENUE	Council	Office	Services	Subtotal	Services	Sport And Recreation	Public Safety H	Housing	Tophh h	0
Property Rates Property Rates - Penalties And Collection Charges		2 200 028	8	0 2 200 028	0		0		-	9
Service Charges	0 0		00		0 0		0	0 0	1200	00
Interest Earned - External Investments			79 05		6 030		00	0 0		0
Interest Earned - Outstanding Debtors	0 0						00	00		0 0
Dividends Received Fines	0.0	0 003 340	00	683 340	00		00	00		0 0
Access and Permits	0 0		00	0	0 1		12845	00	0.0	20
Transfers Recognised - Operating	0.0	0.	0.0	000	0 0		2310	00	440	0
Transfers Recognised - Capital	0 0	00	00		0		0	00	0.0	- 0
Gain On Disposal Of Property, Plant & Equipment	0 00	29 570	5 72	35 305	1842	0 0		00		- 0
Total Operating Revenue Generated Less Revenue Foregone	90	2 926 411	84 781	3 011 201	7 872			000	0.0	
\$	0 0	0 000 411		0	0	0.0	0	0 0	440	_ 0
Interest Received - Internal Loans		114,020.7	04 / 61	3 011 201	7 872		21 315	0	440	-
Internal Recoveries (Activity Based Costing Etc)	43 039	307 513	280 736	0	00	0		0	0	
Total Indirect Operating Revenue				040 200	00	368 695		-0	00	001111
Total Operating Revenue OPERATING EXPENDITURE	43 048	3 233 924	289 736	3 651 489	7 872	368 695		. 0 (0 0	1000
Employee Related Costs - Wages & Salaries	466 111	700 050	0000000			000 000		0	440	
Less Employee Costs - Social Contributions Less Employee Costs Capitalised	64 112	141 511	175 522	381 145	122 132	117 255			91713	
Less Employee Costs Allocated To Other Operating Items	0 0	0 0	00	00	00	0			24 496	
Debt Impairment	607 420	00	00	607 420	00	0 0	00		0 0	
Depreciation and Asset Impairment	00	0	00	00	00	0 0	00		00	
Interest Expense - External Borrowings Redemotion Payments External Payments	00	00	00	00	0 0	0	0		00	
Bulk Purchases	00	0	0 0	0 0	00	0 0	00		00	
Other Materials Contracted Services	00	00	0 0	00	00	0 0	0		0 0	
Grants and Subsidies	0 0	00	0 0	0	0	00	00		00	
Loss On Disposal Of Property, Plant & Equipment	490 431	385 805	1 657 431	2 533 667	64 501	27 282	70 789		0	
Contributions To/(From) Provisions	2 438	250 372	6 836 0	0 0		0	0		0	
INTERNAL TRANSFERS - (must net out with corresp. items under	1 630 512	1 477 738	2 937 842	6 046 092	671 777	698 372	1 150 245		136 968	
Interest - Internal Borrowings Internal Charges (Activity Based Costing Fig.)	0	0	0	0	0	5	>			
Contributed Assets	0 0	35 872	108 900	144 772	25 881	294 774	20 809		27 477	
Total Operating Expenditure	1 630 512	35 872	108 900	144 772	25 881	294 774	20 809		27 477	
Operating Surplus / (Deficit) - Total Revenue Less Total Evo		1010010	3 046 /42	6 190 864	697 658	993 146	1 171 054		164 445	1.0
Taxation Control of the Control of t	-1 587 464 0	1 720 314	-2 672 225	-2 539 375	-689 786	-624 451	-1 114 277		-164 005	5 2
Dividends Paid (Municipal Entities Only)	-1 587 464	1 720 314	-2 672 225	-2 539 375	-689 786	-624 451	-1 114 277	-1 582	-164 005	
Surplus / (Deficit) After Tax, Cross Subsidies, & Share Of An	0	0 0	00	0 0	0 0	00	00		0	
OTHER ADJUSTMENTS AND TRANSFERS	-1 587 464	1 720 314	-2 672 225	-2 539 375	-689 786	-624 451	-1 114 277		-164 005	Ń
dousing Development Fund	0 0	0	0	0	0	0	0		,	
Depreciation Reserve Ex Afr	00	0 0	0 0	00	00	0	0	0 0	00	
Depreciation Reserve Ex Donations And Contributions	0	0	0	00	00	0 0	00	00	00	
elf-Insurance Reserve	0 0	00	00	0	0	0 0	0 0	0 0	0 0	
ther Reserve	0 (00	0 0	0 0	0 0	00	0	0	0	
lus Interests In Entities Not Wholly Owned	0 0	00	0	0	0 0	0 0	0 0	0 0	00	
hange To Unappropriated Surplus / (Accumulated Deficit)	-1 587 464	1720314	-2 672 225	-2 539 375	-889 786	0	0	0	00	
					000	104 420	117 611 1-	-1 582	-164 005	'n

	Planning and Ro	Road	Environmental Protection	Subtotal	Electricity	Water	Waste Water	Waste	Olf.	9. [1.1.]
ERATING REVENUE		,	,				Managon Com	management Cuer	CEIG	Oppioisi
perly Rates - Penalties And Collection Charges	0 0	0 0	0 0	0 0	0 0		00			0
rvice Charges	0	0	0	0 (8 341 932	3 354 193	1 190 11	760 030		0 13 646 265
nt Of Facilities And Equipment prest Farned - External Investments	00	00	00	00	00	00				0
erest Earned - Outstanding Debtors	00	00	00	00	00	00	0.0			00
idends Received	0 0	0	0	0	0	0	0			0
esses and Permits	00	237 141	00	237 141	0 0	0 0	0.0	0.0		00
ency Services	0	-14 763	0	-14 763	0	0	0	0.1		0 0
Insfers Recognised - Operating	00	0	0 0	0	0 0	0	0	0		0
nsiers Recognised - Capital	43 389	4 929	1 804	50 122	690	20 139		4 883		4
in On Disposal Of Property, Plant & Equipment	0	0	0	0	0	0	0 (1 000		0 0
al 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
al Direct Operating Revenue	43 389	227 307	1 804	272 500	8 342 622	3 374 332	1 190 110			0 13 668 977
TERNAL TRANSFERS - (must net out with corresp. items under										10000 977
erest Received - Internal Loans	00	0	00	0	00	0	0	0		0
idends Received - Internal (From Municipal Entities)	0 0	0	0 0	220 002	0 0	0.0				000
al Indirect Operating Revenue	0	206 822	0	206 822	0	0 0	0 0	00		0 0
al 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
ployee Related Costs - Wages & Salaries	369 068	627 380	90 841	1 087 289	605 915	937 908	690 189	525 400		
ployee Related Costs - Social Contributions	58 548	156 241	19 046	233 835	132 859	125 625	117 757			0 504 075
ss Employee Costs Capitalised	0 0	00	00	00	0	0				
muneration Of Councillors	0 (0 0	0 0	0 0	0 0	0 0	0 0	0.0		
bt Impairment	0	0	0	0	0	0	0	0		0 0
lection Costs reciation and Asset Impairment	00	0 0	0 0	00	0 0	00	0 0	0 0		
erest Expense - External Borrowings	0	0	0 (0 0	0 (0 0	00	00		0 0
demption Payments - External Borrowings (Gamap To Remove) k Purchases	0 0	00	00	00	00	00	00	00		0
ner Materials	0 (0	0 (0 0	0 (00	0 0	0 0		000
ntracted Services	0 0	0	0	0	0	0	0	0		0
er Expenditure	36 603	109 840	35 181	181 624	425 341	1 443 434	0	494 106	3	
ss On Disposal Of Property, Plant & Equipment	0	0	0	0	0	0			i	0 000
al Direct Operating Expenditure	467 273	898 392	145 947	1 511 612	1 687 016	767 632	245 443		3	
- 71						0 21 7 000			7	ROC OC/ / / 20 DB
erest - Internal Borrowings	0	0	0	0	0	0	0	0		0
ntributed Assets	00	656	90 610	91 266	189 426	122 650	48 152	31 582		0 391 810
al Indirect Operating Expenditure	0	656	90 610	91 266	189 426	122 650	48 152			0 391 810
al Operating Expenditure RPLUS	467 273	899 048	236 557	1 602 878	1 876 442	3 397 249	1 551 375		12 195	95 8 127 369
erating 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		95 5 541 608
ation	0	0	0	0	0	0	0	0	0	
dends Paid (Municipal Entities Only)	-423 884 0	-464 919	-234 /53	-1 123 556	6 466 180	-22 917	-361 265	-528 195		5 541 60
ss Subsidisation	0 (0 (0 (0 0	0 0	00	0 0	0 0		00
plus / (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 19	5 541 60
et Financing Reserve (Afr)	0	0	0	0	0	0	0	0		
using Development Fund	0	0	0	0	0	0	0	0		
preciation Reserve Ex Afr	00	00	00	00	0 0	0	0	0		
preciation Reserve Ex Control Starts And Contributions	00	00	00	00	00	0 0	00	00		000
-Insurance Reserve	0	0	0	0	0 (0 0	0 0	0 0		
valuation Reserve	0 0	00	0	0	0	0	0	0		
s Interests in Entities Not Wholly Owned	0 0	0 0	0 0	0 0	00	00	00	00		0
inge 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 5541 608
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			Save File as: Change Year! Change Muno If (and only if) To Save File p Year Month End End 2014 M03
			Muncde_/ End (ccyy) de to your Creditors i press the for
TP08 TP10	1P02 1P03 1P04 1P06	0200 0300 0400 0500 0600 0700 0800	to Finance own mun own mun own mun own mun own function of the billowing ke the billowing k
Top 8 Creditor Top 9 Creditor Top 10 Creditor Top 10 Creditor	Total Total Total Top 2 Creditor Top 2 Creditor Top 3 Creditor Top 4 Creditor Top 5 Creditor Top 5 Creditor Top 6 Creditor Top 7 Creditor Top 7 Creditor	Bulk Water PAYE deductions VAT (output less input) Pensions / Retirement deductions Loan repayments Trade Creditors Auditor General Other	Save File as: Muncde_AC_coyy_Mnn XLS (e.g.: GT411_AC_2005_M10) Change Year End (coyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=JulyM12=June)(e.g.: M10) Change Muncde to your own municipal code (e.g.: CT411) 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 Shift S "Vear Month End End Mun Item Detail 2014 M03 EC104 0100 Bulk Electricity 2014 M03 EC104 0100 Bulk Electricity
00000	4 473 690 0 0 0	4 473 690 0	Month End (Mnn) to S 0- 30 Days
0000	0000000	0000000	Active Month (N
00000	0000000	0000000	101=JulyM12=
0000	000000	0000000	June)(e.g.: M1) 91 - 120 Days
0000	0000000	0000000	121 - 150 Days
0000	0000000	20000000	151 - 180 Days
0000	0000000	00000000	181 Days - 1 Year
0000	0000000	00000000	Over 1
0000	4 473 690	4 473 690	Tota

AD: AGE ANALYSIS OF DEBTORS (All values in Rand)
Save File as: Muncde_AD_coy_Mnn:XLS (e.g.: GT411_AD_2005_M10)
Change Year End (coy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July._M12=June)(e.g.: M10)
Change Mincde to your own municipal code (e.g.: GT411)
To Save File press the following keys at the same time with Caps Lock off: Cirl Shift S

Notes:	Year Mon End End 2013 M03
	Month End M03
	Mun
1200 1400 1400 1500 1600 1700 1810 1820 1900 2100 2200 2300 2400 2500	Item 1100
Trade and Other Receivables from Exchange Transactions - Water Trade and Other Receivables from Exchange Transactions - Electricity Receivables from Non-exchange Transactions - Properly Rates Receivables from Exchange Transactions - Properly Rates Receivables from Exchange Transactions - Waste Water Management Receivables from Exchange Transactions - Waste Management Receivables from Exchange Transactions - Property Rental Debtors Interest on Arrear Debtor, Accounts Recoverable unauthorised, irregular or fruitless and wasteful Expenditure Other Total By Income Source Total By Income Source Total By Income Source Total By Customer Group Organs of State Cherry Commercial Households Other Commercial	Detail Debtors Age Analysis By Income Source
12 465 052 15 483 350 32 843 861 57 045 5 842 122 0 0 144 801 88 36 031 3 722 278 54 754 571 8 301 862 57 330 66 836 031	0 - 30 Days
2 446 864 5 167 762 2 426 301 351 398 001 0 0 100 835 10 540 114 1 098 271 7 359 642 2 040 937 4 1 264 10 540 114	31 - 60 Days
1 475 744 3778 461 17 971 731 351 352 764 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	61 - 90 Days
1 495 287 2 663 019 1 506 454 3 23 2 80 560 0 0 0 126 069 6 071 712 2 95 506 4 672 726 1 066 550 36 930 6 071 712	91 - 120 Days
23 838 972 15 806 840 82 506 974 62 140 8 400 302 0 0 9 693 807 140 309 035 1 865 514 11 865 514 11 9 497 457 16 921 235 2 024 829 140 309 035	121 - 150 Days
	151 - 180 Days
00000 000000000	181 Days -
	Over 1 Year
41 721 919 42 899 462 137 255 121 120 210 15 243 749 0 0 15 15 3 636 247 394 097 16 955 881 197 981 048 30 239 271 2 218 097 247 394 097	Total
00000 000000000	Actual Bad Debts Written Impairment - Off against Bad Debts i.t.o Debtors Council Policy

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.t. o Council Policy:

The sim 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 agregated amount as per the calculation formula in the municipality

If a formule 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

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4200 Cash/cash equivalents at the month/year end:	4190 Cash/cash equivalents at the month/year begin	-		_	4160 Other Cash Flows/Payments	4150 Repayment of borrowing			4130 Other Cash Flows/Payments by Type			4110 General expenses	4100 Grants and subsidies paid - other			4080 Contracted services	4070 Other materials				4040 Interest paid	4030 Collection costs	4020 Remuneration of councillors					3270 Decrease (increase) in non-current investments	3260 Decrease (increase) other non-current			3240 Increase (decrease) in consumer denosits	3230 Borrowing long term/refinancing			3210 Brooked on Jimes Gapital & Contributed					3160 Other revenue	3150 Transfer receipts - operational	3140 Agency services	3130 Licences and permits																Year Month	To Save File ness the follows Month (M01=JulyM12=June)(e.g.: M10) (Enter Actuals up to Active Month included and Forecast figures for months after Active Months)	Change Month End (Mon) to A ching Manual (e.g., G1411) and Year End (coyy) to Financial Year End (e.g.: 2005 for year 2004/2005)
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