

AUGUST 2014

FINANCIAL MONTHLY REPORT

200 YEARS
reflect and imagine
...the making of a great place to be



MAKANA
MUNICIPALITY | EASTERN CAPE



PART 3 -	SUPPORTING DOCUMENTATION	
•	Debtors' Analysis.....	13
•	Creditors Analysis	13
•	Allocation and grant receipts and expenditure.....	14-15
•	Councilors' allowances and employee benefits.....	16

PART 2 -	IN-YEAR BUDGET STATEMENT TABLES.....	7-12
•	Introduction.....	6
•	Consolidated Performance.....	6
PART 1 -	EXECUTIVE SUMMARY	

1	Legislative Framework.....
2	Report to the Executive Mayor.....
3	Recommendations.....
4	Municipal Manager's Quality Certificate.....

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 legislative framework:

- a) MFMA Act- No.56 of 2003, Section 71 and
- b) Municipal Budget and Reporting Regulations

The objectives of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for transparency, accountability and appropriate lines of responsibility in the budget and reporting process and other relevant matters as required by the Act.

To The Executive Mayor

In accordance with Section 71 (1) of the MFMA, I submit the required statement of the state of Makana Municipality' budget reflecting monthly expenditure.

Section 54 (1) of the MFMA requires the Mayor of the municipality to take certain actions on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan.

Recommendations

- The content of this report and supporting documents for August 2014 is noted.
- It be noted that the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and in accordance with the approved budget.
- It be noted that any material variances will receive remedial or corrective action.

QUALITY CERTIFICATE

I, Itumek Mwaadi, Acting 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 August 2014 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Name: Itumek Mwaadi

Acting Municipal Manager of Makana Municipality (EC104)

Signature: [Signature]

Date: 15/09/2014

2. EXECUTIVE SUMMARY

Section 71 (1) of the MFMA requires that 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 Executive Mayor to consider the Section 71 Report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

3. Consolidated Performance

The following table summarizes the overall position on the capital and operating budgets.

	Capital Expenditure R'000	Operating Expenditure R'000	Operating Revenue R'000
Budget	63 679	382 011	382 010
Budget to date	10 613	63 668	63 668
Year to date Actual	1 187	59 307	132 859
% of Annual Budget	17%	16%	35%

Relevant Information

- At present, operating expenditure incurred amounts to R59 307m of the annual budget budgeted expenditure and operating revenue amounts to R132 859m of the annual budgeted revenue.
- Year-to date expenditure on capital, amounts to R 1 187m of the total capital budget of R63 679 000

2. EXECUTIVE SUMMARY

Section 7 (1) of the MFMA requires that 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.

3. Consolidated Performance

The following table summarizes the overall position on the capital and operating budgets.

	Capital Expenditure R'000	Operating Expenditure R'000	Operating Revenue R'000
Budget	63 679	382 011	382 010
Budget to date	10 613	63 668	63 668
Year to date Actual	1 187	59 307	132 859
% of Annual Budget	2%	16%	35%

Relevant Information

- At present, operating expenditure incurred amounts to R59 307 million of the annual budgeted expenditure and operating revenue amounts to R132 859 million of the annual budgeted revenue.
- Year-to date expenditure on capital, amounts to R 1 187 million of the total capital budget of R63 679 million.

3.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which is the Government Finance Statistics Functions and Sub-function. These are used by National Treasury to assist in the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures being used by the different institutions.

The main functions are Governance and Administration, Community and Public Safety, Economic and Environmental Services and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3

Operating Revenue:

Operating revenue totals R132 859 million for the period ending 31 August 2014.

Operating Expenditure

Operating expenditure reported is R59 307 million for the period. Most of the spending will start increasing over the next couple of months due to planning and SCM processes been initiated.

Vote Description		R thousands		Ref		2013/14		Budget Year 2014/15		Budget Year 2014/15		Full Year Forecast	
Vote	Description	Audited	Outcome	Original	Adjusted	Monthly	YearTD	actual	YearTD	budget	YTD	variance	%
1	Vote 1 - Technical and Infrastructure	36 655	1 238	366	14 694	6 109	8 585	140.5%	6 109	8 585	140.5%	-	-
	Vote 2 - Corporate Services	1 238	366	393	206	187	90.6%	90.6%	206	187	90.6%	-	-
	Vote 3 - Financial Services	87 990	6 593	23 681	14 665	9 016	61.5%	61.5%	14 665	9 016	61.5%	-	-
	Vote 4 - Community and Social Services	26 678	2 035	8 566	4 446	4 120	92.7%	92.7%	4 446	4 120	92.7%	-	-
	Vote 5 - Executive Mayor	7 141	-	-	2 034	1 190	843	70.9%	1 190	843	70.9%	-	-
	Vote 6 - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 7 - Local Economic Development	9 972	139	258	1 662	(1 404)	-84.5%	-84.5%	1 662	(1 404)	-84.5%	-	-
	Vote 8 - Housing	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 9 - Electricity	144 242	7 962	59 382	24 040	35 341	147.0%	147.0%	24 040	35 341	147.0%	-	-
	Vote 10 - Water	68 093	2 191	19 933	11 349	8 584	75.6%	75.6%	11 349	8 584	75.6%	-	-
	Vote 11 - [NAME OF VOTE 11]	1	-	-	-	-	-	-	-	-	-	-	-
	Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-
2	Total Revenue by Vote	382 010	20 623	128 941	63 668	65 273	102.5%	102.5%	63 668	65 273	102.5%	-	-
1	Expenditure by Vote	48 687	3 083	5 841	8 114	(2 273)	-28.0%	-28.0%	8 114	(2 273)	-28.0%	-	-
	Vote 1 - Technical and Infrastructure	27 449	2 177	4 194	4 575	(381)	-8.3%	-8.3%	4 575	(381)	-8.3%	-	-
	Vote 2 - Corporate Services	32 433	7 509	5 406	2 104	38.9%	38.9%	38.9%	2 104	38.9%	38.9%	-	-
	Vote 3 - Financial Services	66 908	3 701	7 479	11 151	(3 672)	-32.9%	-32.9%	11 151	(3 672)	-32.9%	-	-
	Vote 4 - Community and Social Services	22 346	1 268	1 810	3 724	(1 914)	-51.4%	-51.4%	3 724	(1 914)	-51.4%	-	-
	Vote 5 - Executive Mayor	4 745	252	568	791	(223)	-28.2%	-28.2%	791	(223)	-28.2%	-	-
	Vote 6 - Municipal Manager	20 031	585	736	3 339	(2 602)	-77.9%	-77.9%	3 339	(2 602)	-77.9%	-	-
	Vote 7 - Local Economic Development	51	-	-	8	(8)	-100.0%	-100.0%	8	(8)	-100.0%	-	-
	Vote 8 - Housing	103 183	21 249	25 887	17 197	8 690	50.5%	50.5%	17 197	8 690	50.5%	-	-
	Vote 9 - Electricity	56 177	2 833	9 318	9 363	(45)	-0.5%	-0.5%	9 363	(45)	-0.5%	-	-
	Vote 10 - Water	-	-	-	-	-	-	-	-	-	-	-	-
	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]	-	-	-	-	-	-	-	-	-	-	-	-
2	Total Expenditure by Vote	382 011	41 110	63 343	63 668	(325)	-0.5%	-0.5%	63 668	(325)	-0.5%	-	-
2	Surplus/ (Deficit) for the year	-	-	-	-	-	-	-	-	-	-	-	-

3.1.3 Table C3: Monthly Budget Statement – Financial | Performance (revenue and expenditure by municipal vote)

Reporting per municipal vote provide details on the spread of spending over the various functions of council. Income is mainly budgeted under the Executive and Council function and therefor the majority of the income will be reflected under this section.

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

Description	Ref	R thousands						Revenue By Source			
		2013/14	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast		
Total Revenue (excluding capital transfers and contributions)		Property rates	45 925	-	-	20 790	7 654	13 136	172%		
		Property rates - penalties & collection charges	144 242	-	-	58 675	24 040	34 635	144%		
		Service charges - electricity revenue	50 837	-	-	7 362	7 336	8 473	-9%		
		Service charges - water revenue	24 217	-	-	1 276	8 650	4 613	-114%		
		Service charges - refuse revenue	10 908	-	-	831	1 784	1 818	-2%		
		Service charges - other	-	-	-	-	-	-	-		
		Rental of facilities and equipment	4 323	-	-	123	252	721	-65%		
		Interest earned - external investments	100	-	-	31	186	169	1016%		
		Interest earned - outstanding debtors	9 500	-	-	1 084	2 167	1 583	37%		
		Dividends received	-	-	-	-	-	-	-		
		Fines	1 041	-	-	8	20	174	-89%		
		Licences and permits	3 372	-	-	599	601	562	39	7%	
		Agency services	-	-	-	-	-	-	-		
		Transfers recognised - operational	78 153	-	-	1 384	31 557	13 026	18 531	142%	
		Other revenue	9 391	-	-	172	442	1 565	18 531	-72%	
		Gains on disposal of PPE	-	-	-	-	-	-	-	-	
		Total Revenue (excluding capital transfers and contributions)		382 010	-	-	20 623	132 859	63 668	69 190	109%
		Expenditure By Type									
		Employee related costs	-	135 188	-	10 248	20 158	22 531	(2 374)	494	-11%
		Remuneration of councillors	-	9 313	-	699	2 046	1 552	494		
Debt impairment	-	-	-	-	-	-	-				
Depreciation & asset impairment	-	10 729	-	-	-	1 788	(1 788)		-100%		
Finance charges	-	16 352	-	-	-	2 725	(2 725)		-100%		
Bulk purchases	-	79 624	-	-	-	13 271	(13 271)		-100%		
Other materials	-	-	-	-	-	-	-		-96%		
Contracted services	-	6 341	-	45	45	1 057	(1 012)		-100%		
Transfers and grants	-	41 863	-	1 450	-	6 977	(6 977)				
Other expenditure	-	82 601	-	28 669	37 059	13 767	23 292				
Loss on disposal of PPE	-	-	-	-	-	-	-				
Total Expenditure		382 011	-	41 110	59 307	63 668	(4 361)	-7%	-		
Surplus/(Deficit)		-	(1)	-	(20 487)	73 551	(0)	73 551	(488)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers & contributions	-	-	(1)	-	(20 487)	73 551	(0)	-	-		
Taxation	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	-	-	(1)	-	(20 487)	73 551	(0)	-	-		
Attributable to minorities	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	-	-	(1)	-	(20 487)	73 551	(0)	-	-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-		
Surplus/ (Deficit) for the year	-	-	(1)	-	(20 487)	73 551	(0)	-	-		

3.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)
Revenue by Source

Revenue by source explains the types of incomes budgeted for and the performance of their items individually.

Rental of facilities and equipment:

Slow income levels are reported due to this being the early months of the financial year. New rental contracts are also continuously being negotiated and a municipal property task team is addressing the various shortcomings experienced in the past in terms of rental income and other property related issues.

Interest earned – External Investments:

Reflects the investment of access funds not needed in the operations of the municipality over the short term period of time which will be readily available when needed.

Other revenue / Sundry income

Other revenue reflects a low income due to this being the early months of the financial year. The winter season and occupation rates at the resorts for these months are lower than high season.

Gains on disposal of PPE (Sale of Land)

No income was recorded under the Gains on disposal of PPE.

Expenditure by Type

Expenditure by type reflects the operational budget per main type/category of expenditure.

Employee Related cost / Remuneration of councillors

Employee related cost reported 17% of the total expenditure (for August year to date).

Debt Impairment / Depreciation and asset impairment

These items account for non-cash budgeted items which are calculated at the end of the financial year.

Finance charges

Yearly repayment of the loans are processed in December and June.

Other expenditure

Other expenditure reflects all other expenses not identified. The spending on other expenditure is low and will pick up as the year progresses.

Vote Description	Ref	R thousands						
		2013/14	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	Budget Year 2014/15
Capital Expenditure - Standard Classification	1							
Governance and administration		-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-
Budget and treasury office		-	-	-	-	-	-	-
Corporate services		-	-	-	-	-	-	-
Community and public safety		-	5 550	-	-	100	925	925
Community and social services		-	-	-	-	-	-	-
Sport and recreation		-	5 550	-	-	100	925	925
Public safety		-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-
Economic and environmental services		-	17 466	-	-	77	2 911	(2 834)
Planning and development		-	893	-	-	77	149	(72)
Road transport		-	16 573	-	-	-	2 762	(2 762)
Environmental protection		-	-	-	-	-	-	-
Trading services		-	40 662	-	988	1 011	6 777	(5 766)
Electricity		-	6 814	-	-	-	1 136	(1 136)
Water		-	13 300	-	988	988	2 217	(1 229)
Waste water management		-	20 548	-	-	22	3 425	(3 402)
Waste management		-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	63 679	-	988	1 187	10 613	(9 426)
-89%								
Funded by:								
National Government		-	34 593	-	987	1 088	5 765	(4 678)
Provincial Government		-	1 550	-	-	-	258	(258)
District Municipality		-	-	-	-	-	-	-
Other transfers and grants		-	27 536	-	1	1	4 589	(4 588)
-100%								
Transfers recognised - capital		-	63 679	-	988	1 089	10 613	(9 524)
-90%								
Public contributions & donations	5	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-
Total Capital Funding		-	63 679	-	1 088	1 188	10 613	(9 425)
-89%								
#DIV/0!								

The other capital projects will also commence in the near future after the completion of all the planning and SCM processes.

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

Description	Ref	Budget Year 2014/15									
		2013/14 Audited	Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
RatPAYERS and other		207 089	-	-	-	18 081	36 674	34 515	2 159	6%	
Government - operating		78 153	-	-	-	450	29 023	13 026	15 997	123%	
Government - capital		65 296	-	-	-	8 355	29 023	13 026	15 997	123%	
Interest		9 600	-	-	-	31	186	1 600	(2 527)	-23%	
Dividends		-	-	-	-	-	-	-	(1 414)	-88%	
Payments											
Suppliers and employees		(335 069)	-	-	-	(39 510)	(52 071)	(55 845)	(3 774)	7%	
Finance charges		-	-	-	-	-	-	-	-	-	
Transfers and Grants		41 863	-	-	-	168	168	6 977	6 809	98%	
NET CASH FROM/(USED) OPERATING ACTIVITIES		66 932	-	-	-	(12 425)	22 336	11 155	11 181	100%	-
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		139	-	-	-	29	29	23	5	23%	
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		589	-	-	-	-	-	98	(98)	-100%	
Payments											
Capital assets		4 412	-	-	-	(988)	(5 417)	735	6 153	837%	
NET CASH FROM/(USED) INVESTING ACTIVITIES		4 412	-	-	-	(988)	(5 417)	735	6 153	837%	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	
Borrowing long term/financing		-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	
Payments											
Repayment of borrowing		4 412	-	-	-	-	-	735	735	100%	
NET CASH FROM/(USED) FINANCING ACTIVITIES		4 412	-	-	-	-	-	735	735	100%	-
NET CASH FROM/(USED) IN CASH HELD		76 483	-	-	-	(13 384)	16 947	12 747	9 833	10 092	10 092
Cash/cash equivalents at beginning:		9 833	-	-	-	-	10 092	9 833	22 580		
Cash/cash equivalents at month/year end:		86 316	-	-	-	-	27 039	22 580			

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Debtors' analysis

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

Description	NT Code	Debtors Age Analysis By Revenue Source										R thousands
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 DYS-1 Yr	Over 1Yr	Total	Bad Debts	
Budget Year 2014/15												
Rates		1200	2 347	13 997	764	629	567	21 711		40 015		22 906
Electricity		1300	12 220	10 418	1 997	2 635	913	16 865		45 047		20 413
Water		1400	(4 926)	5 975	3 311	2 276	2 052	58 695		67 383		63 023
Sewerage / Sanitation		1500	(228)	6 652	530	441	411	23 391		31 197		24 242
Refuse Removal		1600	(2 983)	467	324	298	280	12 508		10 893		13 085
Housing (Rental Revenue)		1700	(193)	177	50	46	60	1 761		1 900		-
Other		1900	(2 027)	471	324	66	43	7 531		6 408		7 640
2013/14 - totals only												
Total By Revenue Source		2000	1 864	24 159	6 536	5 761	3 760	120 749	-	202 844	-	130 270
Debtors Age Analysis By Customer Category												
Government		2200	(1 389)	17 054	460	255	251	6 066	-	22 696	-	
Business		2300	8 536	8 015	1 772	2 402	737	17 373	-	38 834	-	
Households		2400	(7 417)	8 986	3 853	2 961	2 640	79 247	-	90 270	-	
Other		2500	4 481	4 101	1 216	771	699	39 775	-	51 043	-	
Total By Customer Category		2600	4 211	38 157	7 300	6 389	4 327	142 460	-	202 844	-	

The municipality will be writing off all unrecoverable debts in order to be in a position to do the correct reporting as required and will verify and distribute the correct information to the relevant role-players.

Section 5 – Creditors' analysis

EC104 Makana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description		NT	Budget Year 2014/15										Prior year
R thousands	Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Total	bials for chart (same period)	
Creditors Age Analysis By Customer Type													
Total By Customer Type													
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	233	1 058	141	2 009	-	-	-	-	3 441	-	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type		2600	233	1 058	141	2 009	-	-	-	3 441	-	-	

Creditors section is busy with a total overhaul of their operating procedures. Standard operating procedures are being developed and various challenges that were hindering better performance in terms of payment of Creditors are being addressed.

This should improve the reporting in future in terms of outstanding creditors but for the time being a year to date status quo will maintain. No proper reporting on the outstanding creditors can be done for the period 31 August 2014 until the SOP's have been completed and implemented.

Section 6 – Allocation and grant receipts and expenditure

6.1 Supporting Table C6

EC104 Makana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August											
Description	Ref	2013/14		Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	%	Full Year Forecast
		Audited Outcome	Budget								
RECEIPTS:	1,2										
Operating Transfers and Grants											
National Government:											
Local Government Equitable Share		75 725			1 334	31 507	12 621	16 542	131,1%		
Finance Management		72 184				28 573	12 031	16 542	137,5%		
Municipal Systems Improvement		1 600				1 600	267				
EPWP Incentive		934			934	934	156				
Energy Efficiency and Demand Management		1 007			400	400	167 833,33				
Provincial Government:	3										
Sport and Recreation		2 435									
District Municipality:											
Cacadu- Health Subsidy		1 409			450	450	235	215	91,5%		
Other grant providers:											
Total Operating Transfers and Grants	5										
		79 569			1 784	31 957	12 856	16 757	130,3%		
Capital Transfers and Grants											
National Government:											
Municipal Infrastructure Grant (MIG)		36 211				4 290	4 032	407	10,1%		
Neighbourhood Development Partnership		23 298				4 290	3 883	407	10,5%		
Regional Bulk Infrastructure		893									
10 000											
2 020											
Provincial Government:											
Sport and Recreation		1 550					258	(258)	-100,0%		
District Municipality:											
(insert description)											
Other grant providers:											
External Funding		27 535					4 589	(4 589)	-100,0%		
Total Capital Transfers and Grants	5										
		65 296				4 290	8 879	(4 441)	-50,0%		
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5										
		144 865			1 784	36 247	21 735	12 317	56,7%		

6.2 Supporting Table C7

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

CT104 Makana - Supporting Table SC7 Monthly Budget Statement - M02 August											
Description	Ref	2013/14									
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast	
EXPENDITURE											
Operating expenditure of Transfers and Grants		-	75 725	-	191	28 891	12 621	16 270	128.9%	-	
National Government		-	-	-	-	-	-	-	-	-	
Local Government Equitable Share		-	72 184	-	-	28 573	12 030 666.67	16 542	137.5%	-	
Finance Management		-	1 600	-	172	230	266 666.67	(37)	-13.7%	-	
Municipal Systems Improvement		-	934	-	-	-	155 666.67	(156)	-100.0%	-	
EPWP Incentive		-	1 007	-	19	88	167 833.33	(80)	-47.7%	-	
Energy Efficiency and Demand Management		-	-	-	-	-	-	-	-	-	
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-	
Provincial Government		-	2 435	-	-	-	-	-	-	-	
Sport and Recreation		-	2 435	-	-	-	-	-	-	-	
District Municipality:		-	1 409	-	-	-	-	-	-	-	
Cocodr- Health Subsidy		-	-	-	-	-	-	-	-	-	
		-	1 409	-	-	-	-	-	-	-	
Other grant providers:		-	-	-	-	-	-	-	-	-	
[insert description]		-	-	-	-	-	-	-	-	-	
Total operating expenditure of Transfers and Grants:		-	79 569	-	191	28 891	12 621	16 270	128.9%	-	
Capital expenditure of Transfers and Grants		-	23 298	-	31	121	3 883	(3 762)	-96.9%	-	
National Government		-	-	-	-	-	-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	23 298	-	31	121	3 883	(3 762)	-96.9%	-	
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-	
Provincial Government		-	1 550	-	-	-	-	-	-	-	
		-	1 550	-	-	-	-	-	-	-	
District Municipality:		-	-	-	-	-	-	-	-	-	
Other grant providers:		-	40 448	-	-	-	-	-	-	-	
		-	40 448	-	-	-	-	-	-	-	
Total capital expenditure of Transfers and Grants		-	65 296	-	31	121	3 883	(3 762)	-96.9%	-	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	144 865	-	222	29 012	16 504	12 508	75.8%	-	

Performance reporting on grants will be enhanced to ensure compliance with the Division of Revenue Act that stipulates reporting on all grant performance should be done.

Section 7 – Expenditure on councillor and board members allowances and employee benefits

Supporting Table C8

EC104 Makana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration									
Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
1	A	B	C	D					
Councilors (Political Office Bearers plus Other)									
Senior Managers of the Municipality									
Other Municipal Staff									
Total Parent Municipality									