

# Monthly Budget Statement Report

**AUGUST 2010**

Steve Tshwete Local Municipality



**PREPARED BY:**  
**MR. F J NAUDE**  
**EXECUTIVE MANAGER FINANCE**

01/09/2010

**FINANCES: FINANCIAL MONTHLY REPORT FOR AUGUST 2010**

9/3/1 (W)

**Report by the Executive Manager Finance**

1. In terms of Section 71 of the MFMA the accounting officer must no later than 10 working days after the end of each month submit the monthly budget statement report in the prescribed format as specified in of the Municipal Budget and Reporting Regulations under Schedule C which must include the required tables, charts and explanatory information.
2. The monthly in-year report on the implementation of the Annual Budget in accordance with the Service Delivery Budget Implementation Plan to be submitted to the Executive Mayor, National Treasury and the relevant Provincial Treasury consists out of two parts containing the following information and is attached as **ANNEXURE A:**

**2.1 PART 1 – IN YEAR REPORT**

- Executive Summary
- In-year budget statements tables

**2.2 PART 2 – SUPPORTING DOCUMENTATION**

- Debtors Analysis
- Creditors Analysis
- Investment portfolio Analysis
- Allocation and Grant receipts and expenditure
- Councillor allowances and employee benefits
- Material variances to the service delivery and budget implementation plan
- Capital programme performance
- Performance Indicators
- Other supporting documents
- Municipal managers quality certification
- In year budget statements supporting tables

3. Recommendation:

- 3.1 That the monthly report for August 2010 be noted.
- 3.2 That the report be submitted in both an electronic and hard copy format to the National and Provincial Treasury.
- 3.3 That the monthly in-year report for August 2010 be placed on the municipal website.

### **Recommendation by the Municipal Manager**

- 1     **THAT** the monthly report for August 2010, as submitted by the Executive Manager : Finance, be noted.
  
- 2     **THAT** permission be granted to the Executive Manager : Finance to submit the report in both an electronic and hard copy format to the National and Provincial Treasury.
  
- 3     **THAT** the monthly report for August 2010 be placed on the municipal website.

**M01/09/2010**

**FINANCES: FINANCIAL MONTHLY REPORT FOR AUGUST 2010**

9/3/1 (W)

**RESOLVED BY THE EXECUTIVE MAYOR**

- 1     **THAT** the monthly report for August 2010, as submitted by the Executive Manager : Finance, be noted.
- 2     **THAT** permission be granted to the Executive Manager : Finance to submit the report in both an electronic and hard copy format to the National and Provincial Treasury.
- 3     **THAT** the monthly report for August 2010 be placed on the municipal website.
- 4     **THAT** the expenditure of the MIG funds from April 2010 to date, be reflected in future financial monthly reports.
- 5     **THAT** on a monthly basis executive reports be submitted regarding the progress with the implementation of capital projects.

## **PART 1 – IN-YEAR REPORT**

### 1. **Executive Summary**

#### **Table C1: Monthly Budget Statement Summary**

For the month of August, revenue to the amount of R56,4-million realized. The year to date revenue amounts to R135,6-million, and the year to date budgeted revenue to R130,4-million. This reflects a favourable deviation of 4%. Operating expenditure to the amount of R70,9-million was appropriated. The year to date expenditure amounts to R141-million, against the year to date budgeted expenditure of R138,7-million. This reflects a deviation of 2%. Capital expenditure for the month amounts to R12,4-million. The year to date capital expenditure amounts to R14,6-million which is a deviation of 59% against the SDBIP figure of R35,1-million.

Taking the above into consideration the net operating deficit for the year amounts to R4,5-million whilst the cash and cash equivalents increased to R220-million.

Outstanding debtors slightly decreased from R28,5-million to R27,8-million which is insignificant. Creditors to the amount of R61,8-million were paid during the month.

### 2. **In-Year Budget Statements Tables**

#### **Table C2: Monthly Financial Performance by Vote**

Table C2 measures the monthly actuals against the year to date SDBIP figures which realised by vote for revenue and expenditure. The deviations by vote are reflected in the year-to-date (YTD) variance column.

The difference in revenue variations between Table C2 and Table C1 is the result of capital grants received, which are included Table C2.

The revenue by vote is graphically presented in:

Chart 1 – Revenue by vote;

Chart 2 – Expenditure by vote.

#### **Table C4: Monthly Financial Performance by Revenue Source and Expenditure Type.**

This table provides the monthly details for revenue by source and expenditure by type. For the purpose of reporting, Table C4 will be used to provide explanations on deviations. Reasons for deviations will only be provided in cases where the percentages differ with more than 10% and can be viewed in Supporting Table SC1.

## Table C5: Monthly Capital Expenditure by Vote

Table C5 indicates the monthly actuals on capital expenditure for all votes and measures the year-to-date actuals against the year to date planning (SDBIP) figures.

For the month of August, capital expenditure to the amount of R12,4-million realised. The year-to-date actual expenditure of R14,6-million, deviates with R20,5-million against the planned figure of R35,1-million which constitutes a total deviation of 59%.

The main votes contributing to the deviation with the SDBIP are community and social services, roads transport and waste water management. Reasons for deviations can be viewed in Supporting Table SC1.

The capex by vote is graphically presented in:  
Chart 3 – Capex by vote.

Capital Expenditure by Funding Source is reflected in the table below:

<b>Funded By</b>	<b>Original Budget R</b>	<b>Monthly Actual R</b>	<b>YTD SDBIP R</b>	<b>YTD variance %</b>
National Government				
• MIG	24 453 000	132 189	7 800 000	19%
• INEP	10 000 000	30	-	-
• Other	11 620 000	9 049	-	-
Borrowing	120 541 000	2 822 542	13 214 500	77%
Internally generated Reserves	121 814 000	9 424 033	14 095 176	98%
<b>TOTAL</b>	<b>288 428 000</b>	<b>12 387 843</b>	<b>35 109 676</b>	<b>59%</b>

During the month of August capital expenditure to the amount of R132 189 realized from the MIG capital grant, although the SDBIP reflected a planned expenditure of R7,8-million.

## Table C6: Monthly Budget Statement Financial Position

In general the community wealth of the municipality amounts to R6373,7million. Total liabilities amounts to R334,5-million, whilst total assets amounts to R6708,2-million.

### **Table C7: Monthly Budget Statement Cash Flow**

Table C7 provides detail of the monthly cash in and outflow. For the month of August the net cash used from operating activities was R4,3-million whilst cash from investing activities was R165,6-million. The cash held increased from R57,1-million to R220,0-million which is mainly represented by the change in the investing activities.

**MP313 Steve Tshwete - Table C1 Monthly Budget Statement Summary - M02 August**

Description	2009/10	Budget Year 2010/11							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b><u>Financial Performance</u></b>									
Property rates	137,820	158,413	158,413	12,838	26,872	26,405	467	2%	161,230
Service charges	310,297	388,524	388,524	36,057	64,845	65,573	(728)	-1%	389,069
Investment revenue	40,549	33,917	33,917	3,328	6,077	6,967	(889)	-13%	36,464
Transfers recognised - operational	62,632	75,081	75,081	55	30,468	25,226	5,242	21%	182,809
Other own revenue	71,078	55,736	55,736	4,216	7,396	6,275	1,121	18%	44,375
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>622,376</b>	<b>711,671</b>	<b>711,671</b>	<b>56,495</b>	<b>135,658</b>	<b>130,445</b>	<b>5,213</b>	<b>4%</b>	<b>813,947</b>
Employee costs	185,798	222,340	222,340	17,684	35,756	32,070	3,686	11%	214,535
Remuneration of Councillors	10,850	12,220	12,220	939	1,868	1,871	(3)	0%	11,207
Depreciation & asset impairment	160,104	153,377	153,377	12,781	25,563	25,563	(0)	0%	153,377
Finance charges	17,215	22,041	22,041	1,837	3,673	3,673	(0)	0%	22,041
Materials and bulk purchases	147,785	195,687	195,687	24,768	47,808	48,403	(595)	-1%	286,849
Transfers and grants	991	31,012	31,012	2,872	5,287	5,007	281		31,724
Other expenditure	140,299	185,030	185,030	10,098	21,068	22,073	(1,005)	-5%	126,410
<b>Total Expenditure</b>	<b>663,043</b>	<b>821,707</b>	<b>821,707</b>	<b>70,979</b>	<b>141,024</b>	<b>138,660</b>	<b>2,364</b>	<b>2%</b>	<b>846,143</b>
<b>Surplus/(Deficit)</b>	<b>(40,667)</b>	<b>(110,036)</b>	<b>(110,036)</b>	<b>(14,484)</b>	<b>(5,366)</b>	<b>(8,214)</b>	<b>2,848</b>	<b>-35%</b>	<b>(32,196)</b>
Transfers recognised - capital	30,803	46,073	46,073	882	882	12,863	(11,980)	-93%	5,293
Contributions & Contributed assets	13,484	21,670	21,670	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>3,620</b>	<b>(42,293)</b>	<b>(42,293)</b>	<b>(13,602)</b>	<b>(4,484)</b>	<b>4,648</b>	<b>(9,132)</b>	<b>-196%</b>	<b>(26,903)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>3,620</b>	<b>(42,293)</b>	<b>(42,293)</b>	<b>(13,602)</b>	<b>(4,484)</b>	<b>4,648</b>	<b>(9,132)</b>	<b>-196%</b>	<b>(26,903)</b>
<b><u>Capital expenditure &amp; funds sources</u></b>									
<b>Capital expenditure</b>	<b>173,019</b>	<b>288,428</b>	<b>433,724</b>	<b>12,388</b>	<b>14,566</b>	<b>35,110</b>	<b>(20,544)</b>	<b>-59%</b>	<b>433,724</b>
Capital transfers recognised	30,028	46,073	46,153	209	209	7,800	(7,591)	-97%	46,153
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	44,752	120,541	155,535	2,823	2,999	13,215	(10,215)	-77%	155,535
Internally generated funds	<b>98,240</b>	<b>121,814</b>	<b>232,036</b>	<b>9,356</b>	<b>11,358</b>	<b>14,095</b>	<b>(2,737)</b>	<b>-19%</b>	<b>232,036</b>
<b>Total sources of capital funds</b>	<b>173,019</b>	<b>288,428</b>	<b>433,724</b>	<b>12,388</b>	<b>14,566</b>	<b>35,110</b>	<b>(20,544)</b>	<b>-59%</b>	<b>433,724</b>
<b><u>Financial position</u></b>									
Total current assets	584,647	201,024	201,024		577,169				201,024
Total non current assets	6,116,033	4,699,669	4,699,669		6,131,084				4,699,669
Total current liabilities	103,125	121,236	121,236		126,480				121,236
Total non current liabilities	192,165	301,638	301,638		208,046				301,638
<b>Community wealth/Equity</b>	<b>6,405,390</b>	<b>4,477,819</b>	<b>4,477,819</b>		<b>6,373,727</b>				<b>4,477,819</b>
<b><u>Cash flows</u></b>									
Net cash from (used) operating	221,797	115,172	115,172	(5,330)	(4,281)	31,237	(35,518)	-114%	(284,748)
Net cash from (used) investing	(237,199)	(218,162)	(218,162)	95,759	165,606	(45,039)	210,645	-468%	227,250
Net cash from (used) financing	20,823	74,873	74,873	997	1,621	142	1,479	1041%	19,448
<b>Cash/cash equivalents at the month/year end</b>	<b>40,796</b>	<b>33,373</b>	<b>33,373</b>	<b>148,530</b>	<b>220,050</b>	<b>47,831</b>	<b>172,219</b>	<b>360%</b>	<b>19,053</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b><u>Debtors Age Analysis</u></b>									
Total By Revenue Source	5,156	1,753	1,147	1,540	1,000	17,178	-	0%	27,774
<b><u>Creditors Age Analysis</u></b>									
Total Creditors	61,783	-	-	-	-	-	-	0%	61,783

MP313 Steve Tshwete - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August

Description	Ref	2009/10	Budget Year 2010/11							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		258,332	266,111	266,111	18,303	56,165	50,556	5,610	11%	336,991
Executive and council		30,159	38,651	38,651	10	16,154	10,400	5,754	55%	96,924
Budget and treasury office		183,612	198,118	198,118	16,239	35,316	35,990	(674)	-2%	211,898
Corporate services		44,561	29,342	29,342	2,053	4,695	4,165	530	13%	28,169
<i>Community and public safety</i>		11,708	23,802	23,802	291	740	864	(123)	-14%	4,442
Community and social services		1,652	6,908	6,908	105	192	159	33	21%	1,149
Sport and recreation		1,321	8,618	8,618	59	94	69	26	37%	565
Public safety		3,994	5,309	5,309	95	408	541	(133)	-25%	2,448
Housing		330	414	414	10	22	88	(66)	-75%	131
Health		4,412	2,552	2,552	23	25	7	17	236%	148
<i>Economic and environmental services</i>		45,716	34,057	34,057	1,824	2,347	3,945	(1,598)	-41%	14,081
Planning and development		1,018	2,244	2,244	112	208	145	63	43%	1,249
Road transport		44,698	31,812	31,812	1,713	2,139	3,800	(1,661)	-44%	12,833
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		350,907	455,445	455,445	36,958	77,288	87,943	(10,656)	-12%	463,726
Electricity		245,466	294,782	294,782	27,224	49,312	58,525	(9,213)	-16%	295,870
Water		39,286	56,132	56,132	3,585	7,361	9,444	(2,083)	-22%	44,166
Waste water management		33,029	57,688	57,688	3,128	10,135	9,472	663	7%	60,810
Waste management		33,126	46,843	46,843	3,021	10,480	10,503	(23)	0%	62,880
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	666,663	779,414	779,414	57,377	136,540	143,308	(6,768)	-5%	819,240
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		134,796	145,601	145,601	11,164	25,600	24,831	769	3%	153,600
Executive and council		48,193	47,789	47,789	3,454	7,775	7,236	539	7%	46,652
Budget and treasury office		25,736	33,200	33,200	3,222	6,287	5,558	729	13%	37,721
Corporate services		60,868	64,611	64,611	4,488	11,538	12,037	(499)	-4%	69,227
<i>Community and public safety</i>		114,475	135,105	135,105	10,190	19,465	18,444	1,021	6%	116,789
Community and social services		17,198	19,487	19,487	1,292	2,594	2,710	(116)	-4%	15,565
Sport and recreation		33,863	40,861	40,861	2,580	4,749	5,072	(323)	-6%	28,494
Public safety		42,789	47,281	47,281	3,979	7,790	6,634	1,156	17%	46,740
Housing		3,220	6,962	6,962	598	1,143	1,144	(1)	0%	6,856
Health		17,405	20,513	20,513	1,741	3,189	2,884	305	11%	19,134
<i>Economic and environmental services</i>		100,025	102,403	102,403	7,908	15,651	15,788	(137)	-1%	93,908
Planning and development		7,944	8,991	8,991	619	1,221	1,258	(37)	-3%	7,327
Road transport		92,081	93,412	93,412	7,289	14,430	14,530	(100)	-1%	86,581
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		313,747	438,598	438,598	41,717	80,308	79,596	712	1%	481,846
Electricity		202,924	295,176	295,176	30,950	59,244	58,011	1,233	2%	355,466
Water		40,373	50,806	50,806	3,444	6,714	8,177	(1,463)	-18%	40,285
Waste water management		38,522	46,477	46,477	3,589	7,220	7,306	(86)	-1%	43,322
Waste management		31,929	46,138	46,138	3,734	7,129	6,101	1,028	17%	42,773
Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	663,043	821,707	821,707	70,979	141,024	138,660	2,364	2%	846,143
<b>Surplus/ (Deficit) for the year</b>		3,620	(42,293)	(42,293)	(13,602)	(4,484)	4,648	(4,403)	-95%	(26,903)

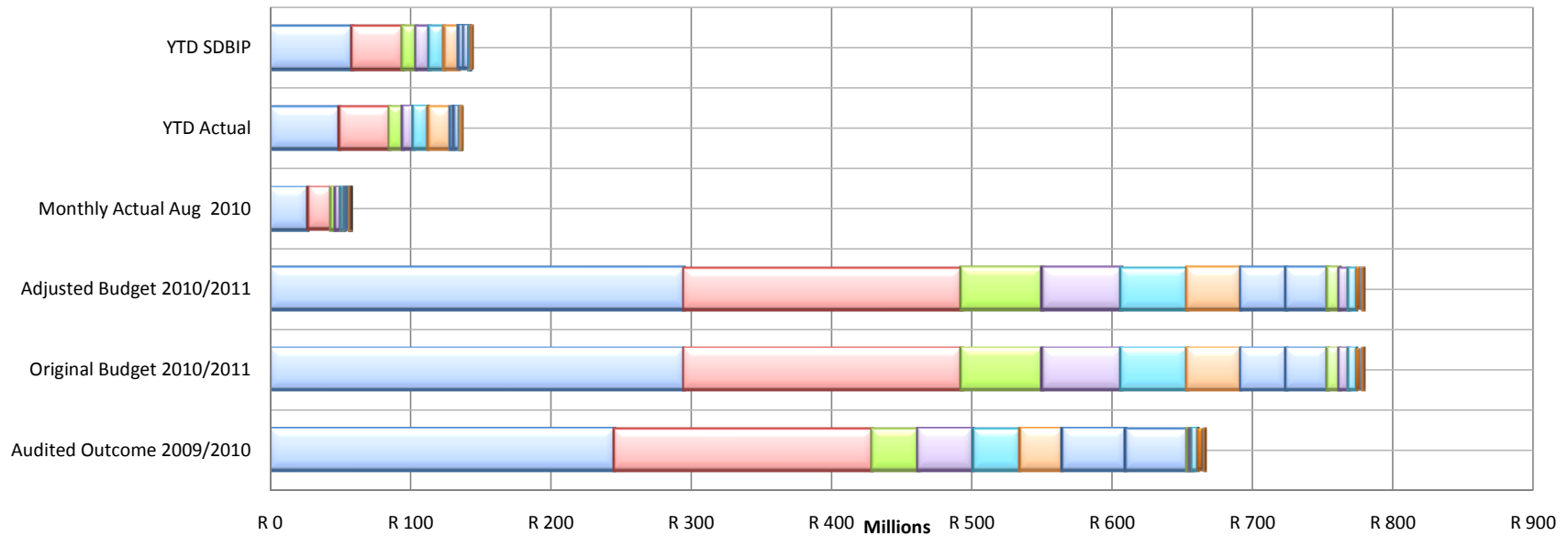
MP313 Steve Tshwete - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August

Description	Ref	Budget Year 2010/11								
		2009/10 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Standard</b>										
<i>Municipal governance and administration</i>		258,332	266,111	266,111	18,303	56,165	50,556	5,610	11%	336,991
Executive and council		30,159	38,651	38,651	10	16,154	10,400	5,754	55%	96,924
Mayor and Council		30,155	38,651	38,651	10	16,144	10,400	5,744	55%	96,864
Municipal Manager		5				10		10	#DIV/0!	60
Budget and treasury office		183,612	198,118	198,118	16,239	35,316	35,990	(674)	-2%	211,898
Corporate services		44,561	29,342	29,342	2,053	4,695	4,165	530	13%	28,169
Human Resources		762	886	886		70		70	139473%	419
Information Technology		3	3	3				(0)	-78%	
Property Services		36,838	20,682	20,682	985	1,863	1,731	132	8%	11,178
Other Admin		6,958	7,771	7,771	1,068	2,762	2,433	329	14%	16,572
<i>Community and public safety</i>		11,708	23,802	23,802	291	740	864	(123)	-14%	4,442
Community and social services		1,652	6,908	6,908	105	192	159	33	21%	1,149
Libraries and Archives		794	808	808	10	24	35	(11)	-32%	143
Museums & Art Galleries etc								-		
Community halls and Facilities		127	2,623	2,623	14	27	14	12	86%	161
Cemeteries & Crematoriums		349	3,201	3,201	58	94	65	29	44%	564
Child Care								-		
Aged Care		254	276	276	24	47	44	3	7%	281
Other Community								-		
Other Social		128						-		
Sport and recreation		1,321	8,618	8,618	59	94	69	26	37%	565
Public safety		3,994	5,309	5,309	95	408	541	(133)	-25%	2,448
Police		3,352	4,113	4,113	93	404	539	(135)	-25%	2,424
Fire		642	196	196	2	4	3	1	48%	25
Civil Defence								-		
Street Lighting			1,000	1,000				-		
Other								-		
Housing		330	414	414	10	22	88	(66)	-75%	131
Health		4,412	2,552	2,552	23	25	7	17	236%	148
Clinics		4,152	2,400	2,400				-		
Ambulance								-		
Other		260	152	152	23	25	7	17	236%	148
<i>Economic and environmental services</i>		45,716	34,057	34,057	1,824	2,347	3,945	(1,598)	-41%	14,081
Planning and development		1,018	2,244	2,244	112	208	145	63	43%	1,249
Economic Development/Planning								-		
Town Planning/Building enforcement		1,018	2,244	2,244	112	208	145	63	43%	1,249
Licensing & Regulation								-		
Road transport		44,698	31,812	31,812	1,713	2,139	3,800	(1,661)	-44%	12,833
Roads		32,115	15,263	15,263	102	103	1,997	(1,893)	-95%	619
Public Buses								-		
Parking Garages								-		
Vehicle Licensing and Testing		12,546	12,711	12,711	1,608	2,029	1,797	233	13%	12,177
Other		37	3,838	3,838	3	6	6	(0)	-5%	37
Environmental protection								-		
Pollution Control								-		
Biodiversity & Landscape								-		
Other								-		
<i>Trading services</i>		350,907	455,445	455,445	36,958	77,288	87,943	(10,656)	-12%	463,726
Electricity		245,466	294,782	294,782	27,224	49,312	58,525	(9,213)	-16%	295,870
Electricity Distribution		245,466	294,782	294,782	27,224	49,312	58,525	(9,213)	-16%	295,870
Electricity Generation								-		
Water		39,286	56,132	56,132	3,585	7,361	9,444	(2,083)	-22%	44,166
Water Distribution		39,158	48,132	48,132	3,585	7,361	9,444	(2,083)	-22%	44,166
Water Storage		128	8,000	8,000				-		
Waste water management		33,029	57,688	57,688	3,128	10,135	9,472	663	7%	60,810
Sewerage		33,029	57,688	57,688	3,128	10,135	9,472	663	7%	60,810
Storm Water Management								-		
Public Toilets								-		
Waste management		33,126	46,843	46,843	3,021	10,480	10,503	(23)	0%	62,880
Solid Waste		33,126	46,843	46,843	3,021	10,480	10,503	(23)	0%	62,880
Other								-		
Air Transport								-		
Abattoirs								-		
Tourism								-		
Forestry								-		
Markets								-		
<b>Total Revenue - Standard</b>	2	666,663	779,414	779,414	57,377	136,540	143,308	(6,768)	-5%	819,240

MP313 Steve Tshwete - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August

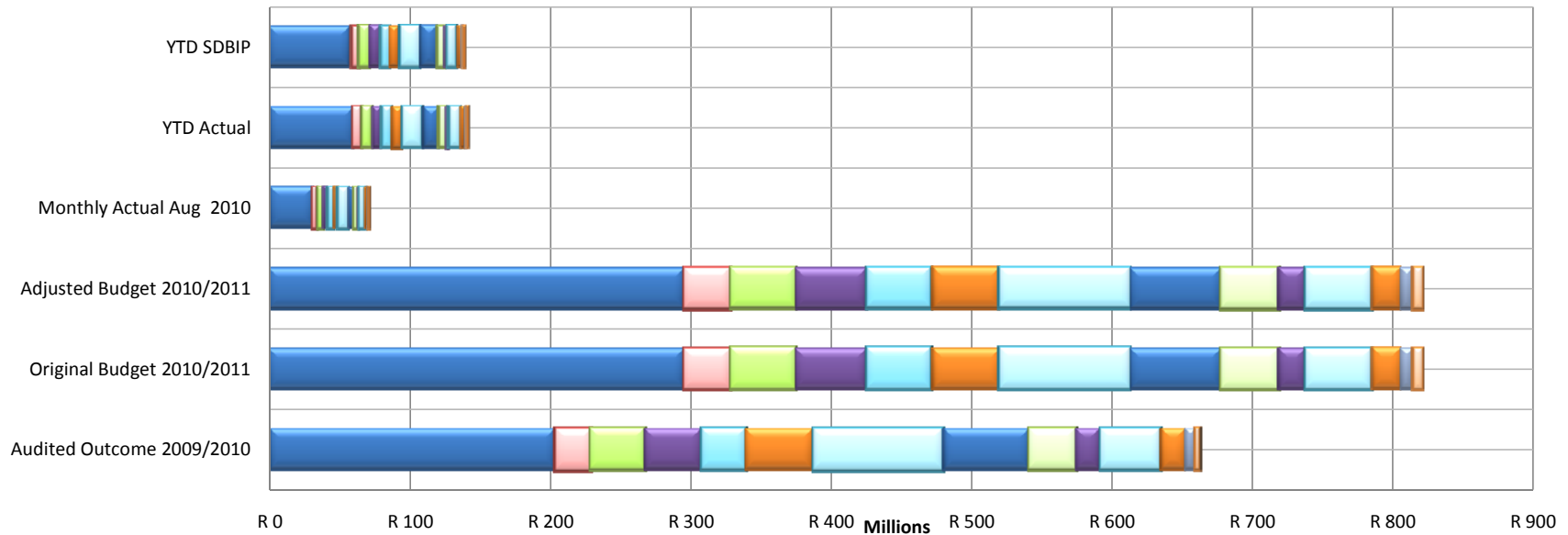
Description	Ref	2009/10	Budget Year 2010/11							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1								%	
<b>Expenditure - Standard</b>										
<i>Municipal governance and administration</i>		134,796	145,601	145,601	11,164	25,600	24,831	769	3%	153,600
Executive and council		48,193	47,789	47,789	3,454	7,775	7,236	539	7%	46,652
<i>Mayor and Council</i>		29,437	24,853	24,853	1,644	4,381	4,318	62	1%	26,283
<i>Municipal Manager</i>		18,756	22,936	22,936	1,809	3,395	2,918	477	16%	20,369
Budget and treasury office		25,736	33,200	33,200	3,222	6,287	5,558	729	13%	37,721
Corporate services		60,868	64,611	64,611	4,488	11,538	12,037	(499)	-4%	69,227
<i>Human Resources</i>		6,114	8,244	8,244	684	1,171	1,167	4	0%	7,024
<i>Information Technology</i>		6,073	8,130	8,130	713	1,317	1,284	33	3%	7,904
<i>Property Services</i>		19,372	18,493	18,493	1,572	2,705	2,991	(286)	-10%	16,230
<i>Other Admin</i>		29,307	29,743	29,743	1,519	6,345	6,595	(250)	-4%	38,070
<i>Community and public safety</i>		114,475	135,105	135,105	10,190	19,465	18,444	1,021	6%	116,789
Community and social services		17,198	19,487	19,487	1,292	2,594	2,710	(116)	-4%	15,565
<i>Libraries and Archives</i>		7,030	7,737	7,737	567	1,106	1,108	(2)	0%	6,634
<i>Museums &amp; Art Galleries etc</i>								-		
<i>Community halls and Facilities</i>		4,103	4,375	4,375	344	665	650	15	2%	3,990
<i>Cemeteries &amp; Crematoriums</i>		4,024	4,917	4,917	304	615	613	2	0%	3,690
<i>Child Care</i>								-		
<i>Aged Care</i>		908	288	288	13	24	26	(2)	-8%	142
<i>Other Community</i>								-		
<i>Other Social</i>		1,133	2,170	2,170	64	185	313	(129)	-41%	1,108
Sport and recreation		33,863	40,861	40,861	2,580	4,749	5,072	(323)	-6%	28,494
Public safety		42,789	47,281	47,281	3,979	7,790	6,634	1,156	17%	46,740
<i>Police</i>		17,154	21,249	21,249	1,737	3,519	3,309	210	6%	21,117
<i>Fire</i>		21,501	21,533	21,533	1,996	3,782	2,798	984	35%	22,693
<i>Civil Defence</i>								-		
<i>Street Lighting</i>		4,134	4,500	4,500	245	488	527	(38)	-7%	2,931
<i>Other</i>								-		
Housing		3,220	6,962	6,962	598	1,143	1,144	(1)	0%	6,856
Health		17,405	20,513	20,513	1,741	3,189	2,884	305	11%	19,134
<i>Clinics</i>		13,683	16,058	16,058	1,369	2,563	2,358	204	9%	15,376
<i>Ambulance</i>								-		
<i>Other</i>		3,722	4,455	4,455	372	626	525	101	19%	3,758
<i>Economic and environmental services</i>		100,025	102,403	102,403	7,908	15,651	15,788	(137)	-1%	93,908
Planning and development		7,944	8,991	8,991	619	1,221	1,258	(37)	-3%	7,327
<i>Economic Development/Planning</i>		1,781	2,309	2,309	127	251	265	(14)	-5%	1,504
<i>Town Planning/Building enforcement</i>		6,163	6,682	6,682	492	970	994	(23)	-2%	5,822
<i>Licensing &amp; Regulation</i>								-		
Road transport		92,081	93,412	93,412	7,289	14,430	14,530	(100)	-1%	86,581
<i>Roads</i>		81,982	81,213	81,213	6,306	12,507	12,780	(273)	-2%	75,042
<i>Public Buses</i>								-		
<i>Parking Garages</i>								-		
<i>Vehicle Licensing and Testing</i>		8,649	10,652	10,652	863	1,694	1,529	165	11%	10,161
<i>Other</i>		1,450	1,547	1,547	120	230	221	8	4%	1,377
Environmental protection								-		
<i>Pollution Control</i>								-		
<i>Biodiversity &amp; Landscape</i>								-		
<i>Other</i>								-		
<i>Trading services</i>		313,747	438,598	438,598	41,717	80,308	79,596	712	1%	481,846
Electricity		202,924	295,176	295,176	30,950	59,244	58,011	1,233	2%	355,466
<i>Electricity Distribution</i>		202,924	295,176	295,176	30,950	59,244	58,011	1,233	2%	355,466
<i>Electricity Generation</i>								-		
Water		40,373	50,806	50,806	3,444	6,714	8,177	(1,463)	-18%	40,285
<i>Water Distribution</i>		21,916	31,308	31,308	1,880	3,764	5,199	(1,435)	-28%	22,583
<i>Water Storage</i>		18,457	19,498	19,498	1,564	2,950	2,979	(28)	-1%	17,702
Waste water management		38,522	46,477	46,477	3,589	7,220	7,306	(86)	-1%	43,322
<i>Sewerage</i>		37,223	44,965	44,965	3,452	6,973	7,110	(137)	-2%	41,841
<i>Storm Water Management</i>								-		
<i>Public Toilets</i>		1,299	1,513	1,513	137	247	196	51	26%	1,482
Waste management		31,929	46,138	46,138	3,734	7,129	6,101	1,028	17%	42,773
<i>Solid Waste</i>		31,929	46,138	46,138	3,734	7,129	6,101	1,028	17%	42,773
Other								-		
<i>Air Transport</i>								-		
<i>Abattoirs</i>								-		
<i>Tourism</i>								-		
<i>Forestry</i>								-		
<i>Markets</i>								-		
Total Expenditure - Standard	3	663,043	821,707	821,707	70,979	141,024	138,660	2,364	2%	846,143
Surplus/ (Deficit) for the year		3,620	(42,293)	(42,293)	(13,602)	(4,484)	4,648	(9,132)	-196%	(26,903)

### REVENUE BY VOTE



	Audited Outcome 2009/2010	Original Budget 2010/2011	Adjusted Budget 2010/2011	Monthly Actual Aug 2010	YTD Actual	YTD SDBIP
Electricity	R 245,465,855	R 294,782,472	R 294,782,472	R 27,223,918	R 49,311,706	R 58,524,689
Budget and treasury office	R 183,612,442	R 198,118,282	R 198,118,282	R 16,239,377	R 35,316,266	R 35,990,380
Waste water management	R 33,028,879	R 57,688,089	R 57,688,089	R 3,128,253	R 10,134,941	R 9,471,550
Water	R 39,286,048	R 56,131,780	R 56,131,780	R 3,584,868	R 7,361,036	R 9,444,351
Waste management	R 33,126,203	R 46,842,737	R 46,842,737	R 3,021,326	R 10,479,976	R 10,502,587
Executive and council	R 30,159,071	R 38,650,700	R 38,650,700	R 10,441	R 16,154,028	R 10,400,363
Road transport	R 44,697,803	R 31,812,436	R 31,812,436	R 1,712,750	R 2,138,816	R 3,799,827
Corporate services	R 44,560,539	R 29,341,793	R 29,341,793	R 2,053,155	R 4,694,814	R 4,164,793
Sport and recreation	R 1,320,760	R 8,618,050	R 8,618,050	R 58,638	R 94,145	R 68,555
Community and social services	R 1,652,113	R 6,908,349	R 6,908,349	R 105,051	R 191,569	R 158,531
Public safety	R 3,993,635	R 5,308,875	R 5,308,875	R 94,596	R 408,063	R 541,383
Health	R 4,411,860	R 2,552,250	R 2,552,250	R 23,223	R 24,723	R 7,354
Planning and development	R 1,018,144	R 2,244,395	R 2,244,395	R 111,595	R 208,095	R 145,445
Housing	R 329,737	R 414,028	R 414,028	R 9,700	R 21,880	R 87,977

### EXPENDITURE BY VOTE



	Audited Outcome 2009/2010	Original Budget 2010/2011	Adjusted Budget 2010/2011	Monthly Actual Aug 2010	YTD Actual	YTD SDBIP
Electricity	R 202,923,628	R 295,176,344	R 295,176,344	R 30,950,354	R 59,244,293	R 58,011,172
Budget and treasury office	R 25,735,905	R 33,200,409	R 33,200,409	R 3,222,287	R 6,286,770	R 5,558,051
Waste water management	R 38,521,817	R 46,477,158	R 46,477,158	R 3,589,216	R 7,220,386	R 7,305,934
Water	R 40,372,706	R 50,806,266	R 50,806,266	R 3,443,622	R 6,714,232	R 8,177,431
Waste management	R 31,928,722	R 46,138,311	R 46,138,311	R 3,733,682	R 7,128,761	R 6,101,210
Executive and council	R 48,192,998	R 47,789,425	R 47,789,425	R 3,453,769	R 7,775,397	R 7,235,970
Road transport	R 92,081,094	R 93,412,272	R 93,412,272	R 7,289,112	R 14,430,170	R 14,530,075
Corporate services	R 60,867,558	R 64,611,062	R 64,611,062	R 4,488,425	R 11,537,903	R 12,037,306
Sport and recreation	R 33,862,896	R 40,861,455	R 40,861,455	R 2,580,063	R 4,748,928	R 5,071,973
Community and social services	R 17,197,681	R 19,487,231	R 19,487,231	R 1,292,138	R 2,594,140	R 2,710,389
Public safety	R 42,789,108	R 47,281,363	R 47,281,363	R 3,978,877	R 7,790,050	R 6,633,978
Health	R 17,404,664	R 20,512,899	R 20,512,899	R 1,740,937	R 3,189,005	R 2,883,669
Planning and development	R 7,943,918	R 8,990,779	R 8,990,779	R 618,976	R 1,221,162	R 1,258,405
Housing	R 3,220,398	R 6,962,026	R 6,962,026	R 597,727	R 1,142,683	R 1,144,025

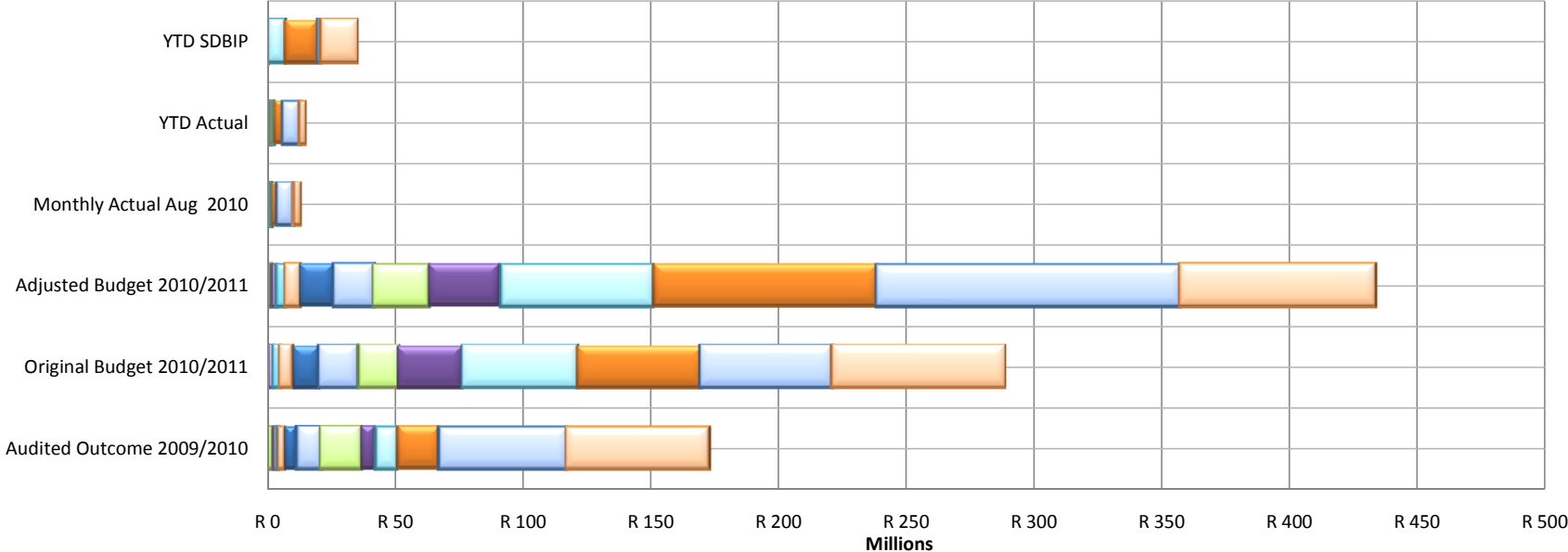
MP313 Steve Tshwete - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2009/10	Budget Year 2010/11							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		137,820	158,413	158,413	12,838	26,872	26,405	467	2%	161,230
Property rates - penalties & collection charges								-		
Service charges - electricity revenue		228,208	275,167	275,167	26,547	46,309	46,358	(48)	0%	277,855
Service charges - water revenue		35,182	43,304	43,304	3,480	6,570	7,441	(872)	-12%	39,418
Service charges - sanitation revenue		23,569	35,119	35,119	3,072	6,051	5,833	218	4%	36,304
Service charges - refuse revenue		23,337	34,934	34,934	2,959	5,915	5,941	(26)	0%	35,492
Service charges - other								-		
Rental of facilities and equipment		5,625	11,610	11,610	1,044	1,978	1,845	133	7%	11,867
Interest earned - external investments		38,624	32,250	32,250	3,189	5,808	6,696	(888)	-13%	34,849
Interest earned - outstanding debtors		1,925	1,667	1,667	139	269	271	(1)	-1%	1,615
Dividends received								-		
Fines		3,466	4,120	4,120	94	438	532	(94)	-18%	2,630
Licences and permits		5,036	5,118	5,118	418	835	757	77	10%	5,008
Agency services		7,376	7,550	7,550	1,182	1,182	1,046	137	13%	7,094
Transfers recognised - operational		62,632	75,081	75,081	55	30,468	25,226	5,242	21%	182,809
Other revenue		49,575	26,866	26,866	1,477	2,937	2,024	914	45%	17,623
Gains on disposal of PPE			473	473		26	71	(45)	-64%	153
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>622,376</b>	<b>711,671</b>	<b>711,671</b>	<b>56,495</b>	<b>135,658</b>	<b>130,445</b>	<b>5,213</b>	<b>4%</b>	<b>813,947</b>
<b>Expenditure By Type</b>										
Employee related costs		185,798	222,340	222,340	17,684	35,756	32,070	3,686	11%	214,535
Remuneration of councillors		10,850	12,220	12,220	939	1,868	1,871	(3)	0%	11,207
Debt impairment		5,456	4,088	4,088	341	681	681	(0)	0%	4,088
Depreciation & asset impairment		160,104	153,377	153,377	12,781	25,563	25,563	(0)	0%	153,377
Finance charges		17,215	22,041	22,041	1,837	3,673	3,673	(0)	0%	22,041
Bulk purchases		147,785	195,687	195,687	24,768	47,808	48,403	(595)	-1%	286,849
Other materials								-		
Contracted services		19,329	17,851	17,851	1,068	1,841	2,486	(646)	-26%	11,045
Transfers and grants		991	31,012	31,012	2,872	5,287	5,007	281	6%	31,724
Other expenditure		115,067	163,091	163,091	8,690	18,546	18,906	(359)	-2%	111,278
Loss on disposal of PPE		448						-		
<b>Total Expenditure</b>		<b>663,043</b>	<b>821,707</b>	<b>821,707</b>	<b>70,979</b>	<b>141,024</b>	<b>138,660</b>	<b>2,364</b>	<b>2%</b>	<b>846,143</b>
<b>Surplus/(Deficit)</b>		<b>(40,667)</b>	<b>(110,036)</b>	<b>(110,036)</b>	<b>(14,484)</b>	<b>(5,366)</b>	<b>(8,214)</b>	<b>7,577</b>	<b>(0)</b>	<b>(32,196)</b>
Transfers recognised - capital		30,803	46,073	46,073	882	882	12,863			5,293
Contributions recognised - capital										
Contributed assets		13,484	21,670	21,670						
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>3,620</b>	<b>(42,293)</b>	<b>(42,293)</b>	<b>(13,602)</b>	<b>(4,484)</b>	<b>4,648</b>			<b>(26,903)</b>
Taxation								-		
<b>Surplus/(Deficit) after taxation</b>		<b>3,620</b>	<b>(42,293)</b>	<b>(42,293)</b>	<b>(13,602)</b>	<b>(4,484)</b>	<b>4,648</b>			<b>(26,903)</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>3,620</b>	<b>(42,293)</b>	<b>(42,293)</b>	<b>(13,602)</b>	<b>(4,484)</b>	<b>4,648</b>			<b>(26,903)</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>3,620</b>	<b>(42,293)</b>	<b>(42,293)</b>	<b>(13,602)</b>	<b>(4,484)</b>	<b>4,648</b>			<b>(26,903)</b>

MP313 Steve Tshwete - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M02 August

Vote Description	Ref	Budget Year 2010/11								
		2009/10 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital Expenditure - Standard Classification</b>										
<i>Governance and administration</i>		17,996	16,250	23,092	955	1,305	156	1,149	737%	23,092
Executive and council		2,115	681	1,381	663	663	-	663	#DIV/0!	1,381
Budget and treasury office		134	110	110	7	7	-	7	#DIV/0!	110
Corporate services		15,747	15,459	21,601	285	635	156	479	307%	21,601
<i>Community and public safety</i>		32,415	75,742	118,715	2,430	3,826	12,965	(9,139)	-70%	118,715
Community and social services		16,541	48,698	87,889	2,102	3,318	12,957	(9,638)	-74%	87,889
Sport and recreation		9,495	15,065	15,447	288	288	5	283	5663%	15,447
Public safety		4,669	10,452	13,511	25	25	3	22	648%	13,511
Housing		47	24	24	-	3	-	3	#DIV/0!	24
Health		1,663	1,503	1,845	15	192	-	192	#DIV/0!	1,845
<i>Economic and environmental services</i>		56,331	69,853	80,322	2,386	2,386	14,450	(12,064)	-83%	80,322
Planning and development		320	2,700	3,680	201	201	-	201	#DIV/0!	3,680
Road transport		56,011	67,153	76,642	2,185	2,185	14,450	(12,265)	-85%	76,642
Environmental protection										
<i>Trading services</i>		66,278	126,584	211,595	6,617	7,049	7,539	(489)	-6%	232,595
Electricity		49,899	51,552	118,351	6,290	6,470	1,080	5,390	499%	118,351
Water		5,667	25,357	27,972	121	249	327	(78)	-24%	35,972
Waste water management		8,223	44,745	59,662	138	262	6,132	(5,870)	-96%	72,662
Waste management		2,490	4,930	5,610	68	68	-	68	#DIV/0!	5,610
Other										
<b>Total Capital Expenditure - Standard Classification</b>	3	173,019	288,428	433,724	12,388	14,566	35,110	(20,544)	-59%	454,724
<b>Funded by:</b>										
National Government		29,317	46,073	46,073	141	141	7,800	(7,659)	-98%	46,073
Provincial Government		389	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		21,000
Other transfers and grants		322	-	80	68	68	-	68	#DIV/0!	80
Transfers recognised - capital		30,028	46,073	46,153	209	209	7,800	(7,591)	-97%	46,153
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	44,752	120,541	155,535	2,823	2,999	13,215	(10,215)	-77%	155,535
Internally generated funds		98,240	121,814	232,036	9,356	11,358	14,095	(2,737)	-19%	232,036
<b>Total Capital Funding</b>		173,019	288,428	433,724	12,388	14,566	35,110	(20,544)	-59%	433,724

CAPEX BY VOTE



	Audited Outcome 2009/2010	Original Budget 2010/2011	Adjusted Budget 2010/2011	Monthly Actual Aug 2010	YTD Actual	YTD SDBIP
Housing	R 46,683	R 23,500	R 23,500	R 0	R 2,845	R 0
Budget and treasury office	R 134,493	R 110,000	R 110,000	R 7,187	R 7,187	R 0
Executive and council	R 2,114,594	R 680,650	R 1,380,650	R 662,515	R 662,515	R 0
Health	R 1,663,340	R 1,503,000	R 1,844,750	R 15,073	R 191,776	R 0
Planning and development	R 319,555	R 2,700,000	R 3,680,000	R 200,560	R 200,560	R 0
Waste management	R 2,489,972	R 4,930,000	R 5,610,000	R 67,788	R 67,803	R 0
Public safety	R 4,668,899	R 10,452,000	R 13,510,700	R 25,261	R 25,276	R 3,380
Sport and recreation	R 9,495,083	R 15,065,000	R 15,447,000	R 288,163	R 288,163	R 5,000
Corporate services	R 15,746,701	R 15,458,850	R 21,601,335	R 284,872	R 634,992	R 155,930
Water	R 5,666,589	R 25,357,000	R 27,971,700	R 121,478	R 249,166	R 327,000
Waste water management	R 8,222,756	R 44,744,500	R 59,662,300	R 137,678	R 262,122	R 6,131,666
Community and social services	R 16,540,623	R 48,698,000	R 87,889,300	R 2,101,642	R 3,318,222	R 12,956,700
Electricity	R 49,898,590	R 51,552,000	R 118,351,100	R 6,290,487	R 6,470,303	R 1,080,000
Road transport	R 56,011,468	R 67,153,000	R 76,641,700	R 2,185,141	R 2,185,186	R 14,450,000

**MP313 Steve Tshwete - Table C6 Monthly Budget Statement - Financial Position - M02 August**

Description	Ref	2008/09	2009/10	Budget Year 2010/11			
		Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1						
<b>ASSETS</b>							
<b>Current assets</b>							
Cash		40,796	57,139	33,373	33,373	220,050	33,373
Call investment deposits		450,000	468,000	80,000	80,000	288,000	80,000
Consumer debtors		30,608	33,619	36,658	36,658	28,567	36,658
Other debtors		15,711	15,062	14,230	14,230	2,634	14,230
Current portion of long-term receivables		13,017	3,926	-	-	-	-
Inventory		34,515	35,727	36,763	36,763	37,918	36,763
<b>Total current assets</b>		<b>584,647</b>	<b>613,472</b>	<b>201,024</b>	<b>201,024</b>	<b>577,169</b>	<b>201,024</b>
<b>Non current assets</b>							
Long-term receivables		555	384	-	-	-	-
Investments		13,871	15,000	16,129	16,129	15,000	16,129
Investment property							
Property, plant and equipment		6,098,311	6,123,881	4,679,516	4,679,516	6,112,885	4,679,516
Agricultural							
Biological assets							
Intangible assets		3,165	2,593	3,989	3,989	2,593	3,989
Other non-current assets		132	606	34	34	606	34
<b>Total non current assets</b>		<b>6,116,033</b>	<b>6,142,465</b>	<b>4,699,669</b>	<b>4,699,669</b>	<b>6,131,084</b>	<b>4,699,669</b>
<b>TOTAL ASSETS</b>		<b>6,700,680</b>	<b>6,755,937</b>	<b>4,900,693</b>	<b>4,900,693</b>	<b>6,708,253</b>	<b>4,900,693</b>
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft							-
Borrowing		19,218	22,303	24,609	24,609	22,303	24,609
Consumer deposits		22,224	26,677	27,243	27,243	27,674	27,243
Trade and other payables		58,881	93,301	65,768	65,768	71,716	65,768
Provisions		2,802	4,787	3,616	3,616	4,787	3,616
<b>Total current liabilities</b>		<b>103,125</b>	<b>147,067</b>	<b>121,236</b>	<b>121,236</b>	<b>126,480</b>	<b>121,236</b>
<b>Non current liabilities</b>							
Borrowing		134,485	146,065	235,442	235,442	146,065	235,442
Provisions		57,681	61,981	66,196	66,196	61,981	66,196
<b>Total non current liabilities</b>		<b>192,165</b>	<b>208,046</b>	<b>301,638</b>	<b>301,638</b>	<b>208,046</b>	<b>301,638</b>
<b>TOTAL LIABILITIES</b>		<b>295,290</b>	<b>355,113</b>	<b>422,874</b>	<b>422,874</b>	<b>334,525</b>	<b>422,874</b>
<b>NET ASSETS</b>	2	<b>6,405,390</b>	<b>6,400,824</b>	<b>4,477,819</b>	<b>4,477,819</b>	<b>6,373,727</b>	<b>4,477,819</b>
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated Surplus/(Deficit)		6,395,782	6,388,387	4,435,179	4,435,179	6,361,290	4,435,179
Reserves		9,608	12,437	42,640	42,640	12,437	42,640
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>6,405,390</b>	<b>6,400,824</b>	<b>4,477,819</b>	<b>4,477,819</b>	<b>6,373,727</b>	<b>4,477,819</b>

**MP313 Steve Tshwete - Table C7 Monthly Budget Statement - Cash Flow - M02 August**

Description	Ref	2008/9	Budget Year 2010/11							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		524,448	602,673	602,673	55,857	110,858	98,253	12,605	13%	1,330,292
Government - operating		57,383	75,081	75,081	55	30,468	25,226	5,242	21%	75,081
Government - capital		19,400	67,743	67,743	882	882	12,863	(11,980)	-93%	67,743
Interest		59,721	33,917	33,917	3,328	6,077	6,967	(889)	-13%	72,928
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(420,652)	(642,202)	(642,202)	(63,615)	(148,893)	(108,397)	40,495	-37%	(1,786,711)
Finance charges		(18,503)	(22,041)	(22,041)	(1,837)	(3,673)	(3,673)	(0)	0%	(44,082)
Transfers and Grants								-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>221,797</b>	<b>115,172</b>	<b>115,172</b>	<b>(5,330)</b>	<b>(4,281)</b>	<b>31,237</b>	<b>(35,518)</b>	<b>-114%</b>	<b>(284,748)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		36	473	473	-	26	71	(45)	-64%	307
Decrease (Increase) in non-current debtors			50	50				-		-
Decrease (increase) other non-current receivables		12,042	13,571	13,571				-		-
Decrease (increase) in non-current investments		(55,129)	56,171	56,171	108,000	180,000	(10,000)	190,000	-1900%	400,000
<b>Payments</b>										
Capital assets		(194,148)	(288,428)	(288,428)	(12,241)	(14,420)	(35,110)	(20,690)	59%	(173,057)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(237,199)</b>	<b>(218,162)</b>	<b>(218,162)</b>	<b>95,759</b>	<b>165,606</b>	<b>(45,039)</b>	<b>(210,645)</b>	<b>468%</b>	<b>227,250</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		35,429	95,671	95,671				-		-
Borrowing long term/refinancing								-		-
Increase (decrease) in consumer deposits		2,426	2,919	2,919	997	1,621	142	1,479	1041%	19,448
<b>Payments</b>										
Repayment of borrowing		(17,032)	(23,716)	(23,716)				-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>20,823</b>	<b>74,873</b>	<b>74,873</b>	<b>997</b>	<b>1,621</b>	<b>142</b>	<b>(1,479)</b>	<b>-1041%</b>	<b>19,448</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>5,422</b>	<b>(28,118)</b>	<b>(28,118)</b>	<b>91,426</b>	<b>162,946</b>	<b>(13,660)</b>			<b>(38,051)</b>
Cash/cash equivalents at beginning:		35,374	61,490	61,490	57,104	57,104	61,490			57,104
Cash/cash equivalents at month/year end:		40,796	33,373	33,373	148,530	220,050	47,831			19,053

## **PART 2 – SUPPORTING DOCUMENTATION**

### **1. Debtors analysis**

Supporting Table SC3 provides a breakdown of the consumer debtors. The outstanding debtors before levying amounted to R27,8-million and reflects a decrease of R0,8-million from the previous month. The main decrease of R0,7-million, lies in debtors of the 60-90 days bracket. No bad debt was written off during the month. The debtor analysis is graphically presented in:

- Chart 4 – Debtor analysis

### **2. Creditors analysis**

Supporting Table SC4 provides detail on aged creditors. In terms of the MFMA all creditors are paid within 30 days of receiving the invoice or statement. For the month of August 2010 creditors to the amount of R61,8-million were paid and no creditors were outstanding for more than 30 days.

### **3. Investment portfolio analysis**

Supporting Table SC5 display the Council's Investment Portfolio and indicates that R303-million is currently invested. During the month of August 2010 investments to the amount of R108-million matured, and accrued interest for the month amounts to R2,2-million.

### **4. Allocation and grant receipts and expenditure**

Supporting Tables SC6 & 7 provide detail of grants separately as income and expenditure, as far as revenue is recognised and expenditure is appropriated. On the receipt of grants, the year-to-date actual amounts to R32,2-million which is mainly the equitable share received for the first quarter. On the other hand the year-to-date grant expenditure amounts to R12,9-million which was for operational grants. Capital expenditure to the amount of R209 000 realised on capital grants for the month of August.

### **5. Councillor allowances and employee benefits**

This table provides the detail for councillor and employee benefits. For the month of August 2010 the total salaries, allowances and benefits paid amounted to R19,1 –million. The year to date actual amounts to R38,2 which deviates with 10% from the planned figure of R34,8-million.

### **6. Material variances to the service delivery and budget implementation plan**

Supporting Table SC9 provides the detail of the cash inflow for the budget setting out receipts by source and payments by type per month. The monthly receipts amount to R169,1-million which is R151-million more than planned.

This can mainly be attributed to investments in the amount of R108-million which matured during the month.

The total cash payments for the month were R77,7-million which is R5,4-million more than planned. On the other hand net cash held increased with R91,4-million from R128,6-million to R220,0-million.

The closing cash book balance of R220,0-million, is confirmed by the following bank reconciliation:

		<b>Amount R</b>
<b>Balance per Cash Book as at 31 August 2010</b>		220 049 690
1.	Deposits not reflected on bank statement	(1 898 254)
2.	Bank charges	(104 706)
3.	Outstanding cheque	4 014 532
4.	Outstanding: Direct deposits	2 275 262
5.	Over banking	3 091
6.	Unpaid cheques	(83 414)
7.	Under banking	(1 650)
<b>Balance per Bank Statement as at 31 August 2010</b>		224 254 551
<b>Balance per Bank Statement as at 31 July 2010</b>		135 887 283

There was a minimal deviation of 0,3% between the service delivery targets for service charges and property rates and the actual which realized to date. In the case of expenditure, employee related cost and contracted services constitute the main deviations from service delivery targets. In total the net deviation for the month is 2%. No immediate corrective steps are required.

The actual performance against the SDBIP is graphically presented in:

- Chart 5 – Revenue vs monthly SDBIP
- Chart 6 – Expenditure vs monthly SDBIP

## 7. Capital programme performance

Supporting Table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for August 2010 amounts to R12,3-million against the planned figure of R15,6-million. The Roll-over Adjustment Budget for capital has recently been approved by Council, and although only two months of the financial year had passed, the early indications are that the SDBIP and actual expenditure is not aligned, as the year to date deviation already amounts to R20,5-million or 59%.

Supporting Tables SC13a and SC13b provide the detail of capital expenditure by asset classification for both new and replacement of assets separately.

Supporting Table SC13 measures the extent to which Council's assets are maintained. The year to date actual expenditure on repairs and maintenance

amounts to R4,4-million and deviates with 8,4% against the planned figure of R4,8-million. The capital expenditure is graphically presented in:

- Chart 7 – Capital expenditure vs monthly SDBIP

## 8. Performance indicators

Supporting table SC2 provides detail on performance indicators in particular to revenue management. The payment rate continue to fluctuate on a month to month basis and for the month of August is 112,48%. The payment rate trend will be closely monitored for the next quarter to early identify a declining nature. The average payment rate for the past financial year was 99,8%.

The collection period remains healthy at 19,36 days with a debtors turnover rate of 5,08%. During the month, the electricity supply to 328, and the water supply to 38 consumers, were disconnected or restricted, as a result of non-payment.

## 9. Other supporting documents

### 9.1 Central Stores

	<u>July 2010</u>	<u>August 2010</u>
	R	R
<b>Opening Balance: Supplies</b>	<b>8 181 500</b>	<b>9 551 199</b>
Goods received	2 893 924	2 935 169
Goods distributed	(1 524 225)	(2 113 450)
<b>Closing Balance : Supplies</b>	<b>9 551 199</b>	<b>10 372 918</b>
General supplies	6 738 354	7 387 092
Emergency supplies	2 812 845	2 985 826

### 9.2 External loan repayments and interest

Institution	Redeemable	Balance at 31 July 2010	Received during the month	Redeemed	Interest Paid	Balance at 31 August 2010
ABSA	30-11-2011	13 521 961,57	-	-	-	13 521 961,57
INCA	31-12-2012	11 397 190,39	-	-	-	11 397 190,39
INCA	30-06-2019	23 687 615,41	-	-	-	23 687 615,41
SCMB	01-09-2015	21 191 095,54	-	-	-	21 191 095,54
INCA	30-06-2022	31 297 183,14	-	-	-	31 297 183,14
INCA	30-06-2023	32 590 434,23	-	-	-	32 590 434,23
INCA	30-06-2024	33 819 781,10	-	-	-	33 819 781,10
		<b>167 505 261,38</b>	-	-	-	<b>167 505 261,38</b>

### 9.3 **Credit control**

The information on arrear accounts of schools is displayed on the following schedule. The total outstanding for schools amounts to R695 947. From the 27 schools listed 9 schools are still in arrears for more than 30 days. Demand letters were send out to the nine defaulting schools, where after partial payments and/or arrangements were made for the arrear accounts.

Account Number	Name of School	Voting Station	Electricity Disconnection	Date of last payment	Payment Received	Current Month Levies	Outstanding Balance 30 days or more	Total Outstanding 31/07/2010
90-1822-1X	Eastdene Combined			15/07/2010	0,00	28 605,37	22 822,90	51 428,27
86-1161-7X	Reatlegile Primary No. 1	V		02/08/2010	10 000,00	11 296,17	77 607,16	88 903,33
86-1158-3X	Elusindisweni	V		27/07/2010	0,00	8 520,44	8 494,97	17 015,41
86-1162-4X	Manyano	V		27/07/2010	0,00	10 525,04	0,00	10 525,04
86-2661-4X	Mphanama	V		01/07/2010	22 370,00	25 364,86	0,52	25 365,38
86-1460-1X	Sozama Secondary			03/08/2010	6 501,59	6 450,78	0,19	6 450,97
80-2081-1X	Makhathini			02/08/2010	8 679,57	3 163,79	0,00	3 163,79
85-1720-3X	Tshwenyane			24/08/2010	6 901,00	6 856,64	0,67	6 857,31
86-1160-0X	Thushanang Primary	V		04/08/2010	7 467,65	7 357,41	0,00	7 357,41
99-1362-9X	Middelburg Combined		X ✓	13/08/2010	35 000,00	55 924,33	18 714,14	74 638,47
86-3052-4X	Mvuzo Primary	V		06/08/2010	8 791,95	8 914,02	0,00	8 914,02
24-0038-3X	Tsiki Naledi Secondary		X ✓	04/08/2010	18 973,27	6 780,09	5 042,91	11 823,00
24-0061-8X	Kwazamokuhle Secondary			11/08/2010	7 674,62	9 061,21	0,00	9 061,21
86-3066-8X	Sofunda Secondary	V		03/08/2010	12 783,15	13 977,45	0,00	13 977,45
86-1157-5X	Ekwazini Secondary	V	X ✓	29/07/2010	20 000,00	3 178,30	17 830,68	21 008,98
86-1459-1X	Mthombeni Primary	V	X ✓	04/08/2010	40 000,00	11 896,94	38 159,02	50 055,96
24-0092-2X	Hendrina Primary			16/07/2010	0,00	7 687,35	0,00	7 687,35
80-8876-5X	LD Moetanalo Secondary			23/08/2010	15 304,00	9 298,52	0,61	9 297,91
24-0156-2X	Mpephethe Primary		X ✓	27/07/2010	0,00	8 706,81	6 221,95	14 928,76
86-2627-5X	Zikhuphule Primary	V		11/08/2010	18 384,83	13 920,23	0,00	13 920,23
86-1156-8X	Mhluzi Primary		X ✓	20/07/2010	0,00	8417,01	64 384,15	72 801,16
24-0039-0X	Maziya Primary			11/08/2010	8 436,00	10 745,16	0,65	10 745,81
24-0288-7X	Hendrina High	V		16/08/2010	5 845,00	36 805,51	0,04	36 805,55
23-9257-6X	Hendrina High			16/08/2010	3 173,00	3 181,05	0,51	3 181,56
23-9259-1X	Hendrina High			16/08/2010	1 983,00	1 988,15	0,44	1 988,59
23-9258-4X	Hendrina HIGH			16/08/2010	3 154,00	(2 294,33)	0,00	(2 294,33)
11-8437-4X	Middelburg High			10/08/2010	101243,77	120 338,46	0,00	120 338,46
<b>TOTAL:</b>							<b>259 280,29</b>	<b>695 947,05</b>

V - Voting Station

X - Electricity Disconnection

✓ - Electricity Reconnection

As follows is the accounts handed over per suburb:

Extension		Number of Accounts	Amount
Villages	BPV	3	3,586.03
Eastdene Proper		3	50,567.18
	1	3	69,283.73
Nasaret	N00	7	10,983.92
	1	4	11,937.55
Mhluzi Proper M00		13	36,670.47
	1	13	46,859.94
	2	7	27,306.50
	3	12	81,618.63
	4	4	4,075.21
	5	5	4,027.73
	6	-	-
	7	-	-
	8	-	-
Middelburg Proper including CBD		101	816,016.74
	1	1	5,215.90
(Clubville)	3	4	18,011.94
	4	11	40,753.41
	5	1	2,403.13
	6	-	-
	7	1	29,809.37
(Golfsig)	8	12	75,534.79
	9	1	4,359.60
(Kanonkop)	10	9	39,194.56
(Industrial)	11	9	169,506.34
(Mineralia)	12	3	7,190.07
(Dennesig)	13	10	28,430.67
	14	-	-
(Golfsig)	16	1	3,489.35
	17	-	-
	18	41	66,688.64
	20	-	-
	21	1	1,820.86
	22	5	9,562.01
	23	28	33,710.90
	24	-	-
	25	1	2,489.07
	27	2	3,872.02
	28	-	-
	30	4	6,284.40
	33	2	8,727.14
(Aerorand)	AR0	68	257,711.73
Hendrina	H00/4	43	846,658.50
Kwaza	K00/06	9	14,100.28
Kwaza (Mafred)	K002	55	362,678.17
Pullenshope	PLH	53	161,764.62
Rietkuil	RTK	59	175,696.52
Komati	KMT	17	49,902.33
Tokoloko	TOG	-	-
Molope	MLV	-	-
Midlands	MET	-	-
(Townlands)	RUR	58	255,794.52
<b>August 2010</b>	<b>TOTAL</b>	<b>684</b>	<b>3,844,294.47</b>
<b>July 2010</b>	<b>TOTAL</b>	<b>691</b>	<b>3,958,133.90</b>

10. **Municipal Managers quality certification**

**QUALITY CERTIFICATE**  
**2010/2011 – 2012/2013**

I, **WILHELM DIEDERICK FOUCHÉ**, municipal manager of **STEVE TSHWETE LOCAL MUNICIPALITY**, hereby certify that the monthly budget statement report and supporting documentation for the month of August 2010 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

**W.D. FOUCHÉ**  
**MUNICIPAL MANAGER**

of

**STEVE TSHWETE LOCAL MUNICIPALITY**  
**MP313**

A handwritten signature in black ink, appearing to read 'W.D. Fouché', is written over a light grey rectangular background.

**SIGNATURE**  
**DATE 3 September 2010**

MP313 Steve Tshwete - Supporting Table SC1 Material variance explanations - M02 August

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<b>Revenue By Source</b>			
	Service charges - water revenue	(872)	Water consumption for the winter months were over estimated.	
	Interest earned - external investments	(888)	Less interest received on investments as planned as result of decrease in bank rates.	
	Fines	(94)	Slightly less fines received than plannend.	
	Agency services	137	Agency fees more than expected.	
	Transfers recognised - operational	5,242	First quarter equitable share transfer more than plannend.	
	Other revenue	914	More other revenue realised than plannend.	
	Gains on disposal of PPE	(45)	Incorrect SDBIP figures as the public auctions are only planned for later during the year	
2	<b>Expenditure By Type</b>			
	Employee related costs	3,686	Effect of increase on salaries higher than planned	
	Contracted services	(646)	Invoices are only payable by 7th day of the next month.	
3	<b>Capital Expenditure</b>			
	Community and Social Services	(9,638)	Actual capex on Banquet Hall R3,3-million against SDBIP of R12,6-million	Engage with project manager on progress.
	Roads Transport	(12,265)	Less capex realized on road reseal projects and new roads amd stormwater projects as plannend according to SDBIP	Engage with Town Engineer to investigate and rectify.
	Waste Water management	(5,870)	Plannend capex on Boskrans of R6-million did not realized.	Problems were experienced with the approval of the basic assesment for the EIA which delay the project temporaly.
	Water	(78)	Plannend capex on water projects did not realized.	Engage with Town Engineer to investigate and rectify.

**MP313 Steve Tshwete - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August**

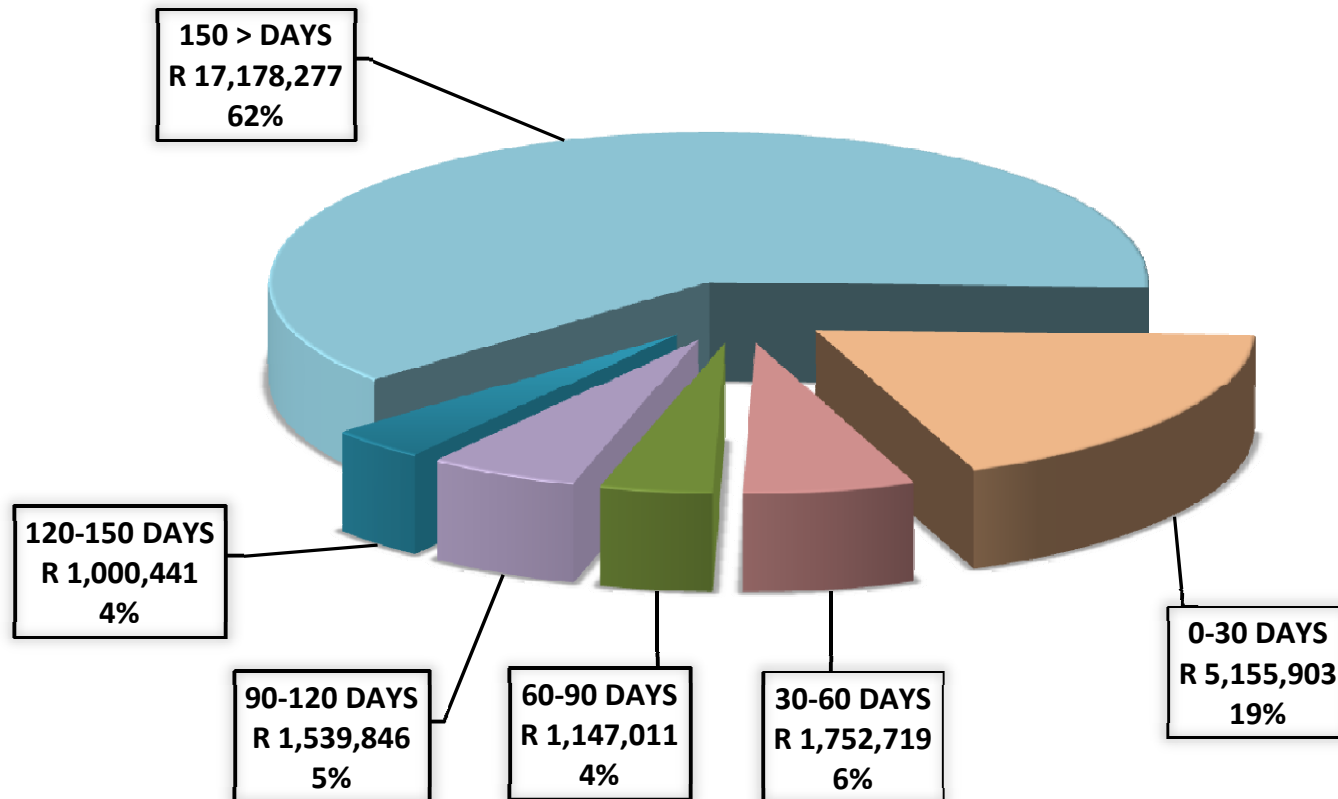
Description of financial indicator	Basis of calculation	Ref	2009/10	Budget Year 2010/11			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Percentage</b>							
<b><u>Borrowing Management</u></b>							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		2.2%	4.8%	4.8%	2.2%	4.8%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		21.3%	21.3%	21.3%	20.7%	20.7%
Borrowed funding of capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		4.1%	7.3%	7.3%	3.8%	7.3%
Gearing	Long Term Borrowing/ Funds & Reserves		1174.4%	552.2%	552.2%	1174.4%	552.2%
<b><u>Liquidity</u></b>							
Current Ratio 1	Current assets/current liabilities	1	417.1%	165.8%	165.8%	456.3%	165.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		367.3%	106.8%	106.8%	413.5%	106.8%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		7.4%	7.2%	7.2%	23.0%	6.3%
Longstanding Debtors Reduction Due To Recovery	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		31.2%	31.2%	31.2%	26.4%	26.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.5%	5.8%	5.8%	3.3%	3.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		24.6%	24.6%	24.6%	21.6%	21.6%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						



**MP313 Steve Tshwete - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August**

Description	NT Code	Budget Year 2010/11									Total	Bad Debts
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
<b>R thousands</b>												
<b>Debtors Age Analysis By Revenue Source</b>												
Rates	1200	2,329	900	678	893	563	10,892				16,254	
Electricity	1300	1,402	221	83	93	41	520				2,360	
Water	1400	486	178	85	142	62	1,255				2,208	
Sewerage / Sanitation	1500	329	124	79	99	47	833				1,512	
Refuse Removal	1600	240	116	64	75	41	608				1,145	
Housing (Rental Revenue)	1700										-	
Other	1900	369	214	158	237	246	3,070				4,295	
<b>Total By Revenue Source</b>	<b>2000</b>	<b>5,156</b>	<b>1,753</b>	<b>1,147</b>	<b>1,540</b>	<b>1,000</b>	<b>17,178</b>				<b>27,774</b>	<b>-</b>
<b>2009/10 - totals only</b>	<b>10-Jun</b>	<b>4,445</b>	<b>2,367</b>	<b>1,264</b>	<b>1,157</b>	<b>950</b>	<b>17,134</b>				<b>27,317</b>	
<b>Debtors Age Analysis By Customer Category</b>												
Government	2200	522	91	91	76	74	530				1,385	
Business	2300	1,189	390	191	164	154	2,279				4,366	
Households	2400	2,394	743	461	929	343	6,984				11,855	
Other	2500	1,051	529	404	371	429	7,385				10,168	
<b>Total By Customer Category</b>	<b>2600</b>	<b>5,156</b>	<b>1,753</b>	<b>1,147</b>	<b>1,540</b>	<b>1,000</b>	<b>17,178</b>				<b>27,774</b>	<b>-</b>

## DEBTOR AGE ANALYSIS AUGUST 2010





MP313 Steve Tshwete - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
<b>R thousands</b>									
Absa Bank		3	Fixed	2010/09/24	200	6.55%	36,000		36,000
Absa Bank		4	Fixed	2010/10/24	201	6.58%	36,000		36,000
Absa Bank		5	Fixed	2010/11/29	204	6.68%	36,000		36,000
Nedcor Bank		5	Fixed	2010/08/25	180	7.30%	36,000	(36,000)	-
Nedcor Bank		5	Fixed	2010/11/24	205	6.70%	36,000		36,000
First National Bank		2	Fixed	2010/08/24	154	6.50%	36,000	(36,000)	-
Standard Bank		6	Fixed	2010/09/21	226	7.40%	36,000		36,000
Standard Bank		6	Fixed	2010/12/24	206	6.75%	36,000		36,000
Standard Bank		6	Fixed	2010/12/29	206	6.75%	36,000		36,000
Investec Bank		5	Fixed	2010/08/25	182	7.40%	36,000	(36,000)	-
Investec Bank		6	Fixed	2010/09/27	229	7.50%	36,000		36,000
Absa Bank		120	Zero Bond	2011/11/30	End of term		15,000		15,000
<b>Municipality sub-total</b>		<b>173</b>			<b>2,195</b>		<b>411,000</b>	<b>(108,000)</b>	<b>303,000</b>

MP313 Steve Tshwete - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2009/10	Budget Year 2010/11							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
National Government:		52,003	72,681	72,681	55	31,508	25,226	6,283	24.9%	72,681
Equitable share		47,394	70,395	70,395	-	30,382	24,076	6,306	26.2%	70,395
Finance Management grant	3	500	1,000	1,000	-	1,000	1,000	-	-	1,000
Municipal Systems Improvement		735	-	-	-	-	-	-	-	-
Other transfers and grants - MIG (PMU)		3,375	1,286	1,286	55	127	150	(23)	-15.4%	1,286
Provincial Government:		4,443	2,400	2,400	-	-	-	-	-	2,400
Health		4,443	2,400	2,400	-	-	-	-	-	2,400
Local Government Transition Grant			-	-	-	-	-	-	-	-
Department of Arts & Culture (DAC)	4		-	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
Cleanest Town Competition			-	-	-	-	-	-	-	-
Umsobomvu Youth Fund			-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	<b>56,446</b>	<b>75,081</b>	<b>75,081</b>	<b>55</b>	<b>31,508</b>	<b>25,226</b>	<b>6,283</b>	<b>24.9%</b>	<b>75,081</b>
<b>Capital Transfers and Grants</b>										
National Government:		15,277	44,453	44,453	-	-	11,243	(11,243)	-100.0%	44,453
Municipal Infrastructure Grant (MIG)		15,277	24,453	24,453	-	-	1,243	(1,243)	-100.0%	24,453
Finance Management Grant (FMG)										
Integrated National Electricity Program (INEP)			10,000	10,000	-	-	10,000	(10,000)	-100.0%	10,000
Neighbourhood Development Partnership Grant			10,000	10,000	-	-	-	-	-	10,000
Provincial Government:		770	750	750	750	750	750	-	-	750
Department of Arts & Culture (DAC)		320	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant (MSIG)		450	750	750	750	750	750	-	-	750
District Municipality:		-	-	-	-	-	-	-	-	-
Nkangala District Municipality										
Other grant providers:		-	870	870	-	-	870	(870)	-100.0%	870
Cleanest Town Competition			-	-	-	-	-	-	-	-
EPWP			870,000	870,000	-	-	870,000	(870)	-100.0%	870
<b>Total Capital Transfers and Grants</b>	5	<b>16,047</b>	<b>46,073</b>	<b>46,073</b>	<b>750</b>	<b>750</b>	<b>12,863</b>	<b>(12,113)</b>	<b>-94.2%</b>	<b>46,073</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	<b>72,493</b>	<b>121,154</b>	<b>121,154</b>	<b>805</b>	<b>32,258</b>	<b>38,088</b>	<b>(5,830)</b>	<b>-15.3%</b>	<b>121,154</b>

MP313 Steve Tshwete - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2009/10	Budget Year 2010/11							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		52,634	72,681	72,681	6,062	12,263	12,023	240	2.0%	72,681
Equitable share		47,768	70,395	70,395	5,793	11,046	11,732	(686)	-5.8%	70,395
Finance Management grant		858	1,000	1,000	124	1,000	140	860	612.6%	1,000
Municipal Systems Improvement		633	-	-	90	90	-	90	#DIV/0!	-
0										
0										
0										
Other transfers and grants - MIG (PMU)		3,375	1,286	1,286	55	127	150	(23)	-15.5%	1,286
<b>Provincial Government:</b>		<b>4,810</b>	<b>2,400</b>	<b>2,400</b>	<b>200</b>	<b>400</b>	<b>400</b>	<b>-</b>		<b>2,400</b>
Health		4,810	2,400	2,400	200	400	400	-		2,400
Local Government Transition Grant			-	-	-	-	-	-		-
Department of Arts & Culture (DAC)			-	-	-	-	-	-		-
0										
Other transfers and grants [insert description]										
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
[insert description]										
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>43</b>	<b>58</b>	<b>-</b>	<b>58</b>	<b>#DIV/0!</b>	<b>-</b>
Cleanest Town Competition					43	58	-	58	#DIV/0!	-
Umsobomvu Youth Fund					-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>57,444</b>	<b>75,081</b>	<b>75,081</b>	<b>6,304</b>	<b>12,721</b>	<b>12,423</b>	<b>299</b>	<b>2.4%</b>	<b>75,081</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		17,044	45,203	45,203	132	132	7,800	(7,668)	-98.3%	45,203
Municipal Infrastructure Grant (MIG)		16,024	24,453	24,453	132	132	7,800	(7,668)	-98.3%	24,453
Finance Management Grant (FMG)			750	750	-	-	-	-		750
Integrated National Electricity Program (INEP)		1,020	10,000	10,000	0	0	-	0	#DIV/0!	10,000
Neighbourhood Development Partnership Grant			10,000	10,000	-	-	-	-		10,000
0										
0										
<b>Provincial Government:</b>		<b>753</b>	<b>750</b>	<b>750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>750</b>
Department of Arts & Culture (DAC)		303	-	-	-	-	-	-		-
Municipal Systems Improvement Grant (MSIG)		450	750	750	-	-	-	-		750
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Nkangala District Municipality										
<b>Other grant providers:</b>		<b>306</b>	<b>870</b>	<b>950</b>	<b>77</b>	<b>77</b>	<b>-</b>	<b>77</b>	<b>#DIV/0!</b>	<b>950</b>
Cleanest Town Competition		306	-	80	68	68	-	68	#DIV/0!	80
EPWP			870	870	9	9	-	9	#DIV/0!	870
<b>Total capital expenditure of Transfers and Grants</b>		<b>18,104</b>	<b>46,823</b>	<b>46,903</b>	<b>209</b>	<b>209</b>	<b>7,800</b>	<b>(7,591)</b>	<b>-97.3%</b>	<b>46,903</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>75,547</b>	<b>121,904</b>	<b>121,984</b>	<b>6,513</b>	<b>12,930</b>	<b>20,223</b>	<b>(7,292)</b>	<b>-36.1%</b>	<b>121,984</b>

**MP313 Steve Tshwete - Supporting Table SC8 Monthly Budget Statement - counillor and staff benefits - M02 August**

Summary of Employee and Councillor remuneration	Ref	2009/10	Budget Year 2010/11							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Salary		6,574	7,140	7,140	567	1,130	1,110	21	2%	6,782
Pension Contributions		935	1,292	1,292	79	157	162	(5)	-3%	945
Medical Aid Contributions		259	296	296	22	43	56	(12)	-22%	259
Motor vehicle allowance		2,538	2,871	2,871	216	432	439	(7)	-2%	2,590
Cell phone and other allowances		545	623	623	49	94	92	2	2%	564
Housing allowance		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>10,850</b>	<b>12,220</b>	<b>12,220</b>	<b>933</b>	<b>1,857</b>	<b>1,859</b>	<b>(2)</b>	<b>0%</b>	<b>11,140</b>
% increase	4		12.6%	12.6%						2.7%
<b>Senior Managers of the Municipality</b>										
Salary		3,368,375	3,643,205	3,643,205	310,851	620,648	607,201	13	2%	3,724
Pension Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor vehicle and cell phone		685,972	729,600	729,600	58,529	114,329	121,600	(7)	-6%	686
Housing allowance		-	-	-	-	-	-	-	-	-
Performance Bonus		-	524,734	524,734	-	-	-	-	-	525
Other benefits or allowances		-	-	-	-	-	-	-	-	-
In-kind benefits	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>4,054</b>	<b>4,898</b>	<b>4,898</b>	<b>369</b>	<b>735</b>	<b>729</b>	<b>6</b>	<b>1%</b>	<b>4,935</b>
% increase	4		20.8%	20.8%						21.7%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		123,563	150,162	150,162	11,932	24,102	22,531	1,571	7%	144,611
Pension Contributions		22,329	28,235	28,235	2,213	4,439	4,321	118	3%	26,635
Medical Aid Contributions		8,460	9,974	9,974	826	1,638	1,513	125	8%	9,827
Motor vehicle and cell phone		-	-	-	-	-	-	-	-	-
Housing allowance		1,456	2,189	2,189	123	248	359	(111)	-31%	1,488
Overtime		22,983	23,066	23,066	2,377	4,496	2,903	1,593	55%	26,978
Performance Bonus		-	-	-	-	-	-	-	-	-
Other benefits or allowances		3,639	3,816	3,816	310	621	595	26	4%	3,727
In-kind benefits	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>182,430</b>	<b>217,442</b>	<b>217,442</b>	<b>17,783</b>	<b>35,544</b>	<b>32,223</b>	<b>3,321</b>	<b>10%</b>	<b>213,267</b>
% increase	4		19.2%	19.2%						16.9%
<b>Total Parent Municipality</b>		<b>197,335</b>	<b>234,560</b>	<b>234,560</b>	<b>19,085</b>	<b>38,136</b>	<b>34,811</b>	<b>3,325</b>	<b>10%</b>	<b>229,341</b>
			18.9%	18.9%						16.2%
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>197,335</b>	<b>234,560</b>	<b>234,560</b>	<b>19,085</b>	<b>38,136</b>	<b>34,811</b>	<b>3,325</b>	<b>10%</b>	<b>229,341</b>
% increase	4		18.9%	18.9%						16.2%
<b>TOTAL MANAGERS AND STAFF</b>		<b>186,484</b>	<b>222,340</b>	<b>222,340</b>	<b>18,152</b>	<b>36,279</b>	<b>32,952</b>			<b>218,201</b>

MP313 Steve Tshwete - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

Description	Ref	Budget Year 2010/11												2010/11 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome			
<b>R thousands</b>	1															
<b>Cash Receipts By Source</b>																
Property rates		14,034	12,838	13,193	13,203	13,216	13,207	13,189	13,200	13,216	13,202	13,201	12,714	158,413	166,817	176,763
Property rates - penalties & collection charges													-			
Service charges - electricity revenue		19,763	26,547	23,939	22,913	23,684	22,577	22,500	21,003	22,646	22,480	23,338	23,777	275,167	326,614	389,990
Service charges - water revenue		3,089	3,480	3,301	4,992	3,801	3,311	3,437	3,357	3,414	3,048	3,505	4,569	43,304	47,220	50,796
Service charges - sanitation revenue		2,979	3,072	2,904	2,968	2,890	2,896	2,672	2,441	3,105	3,140	2,987	3,066	35,119	41,932	49,103
Service charges - refuse		2,957	2,959	2,966	2,976	2,956	2,976	2,937	2,960	2,979	2,979	2,980	2,310	34,934	37,491	40,232
Service charges - other													-			
Rental of facilities and equipment		933	1,044	965	967	944	1,009	967	976	984	998	982	842	11,610	12,008	12,409
Interest earned - external investments		2,619	3,189	4,846	1,858	3,236	2,722	2,425	2,081	2,063	2,514	1,979	2,717	32,250	29,750	28,250
Interest earned - outstanding debtors		130	139	166	136	122	135	134	134	135	136	142	158	1,667	1,629	1,599
Dividends received													-			
Fines		344	94	276	300	229	280	407	396	462	407	432	493	4,120	4,361	4,614
Licences and permits		416	418	424	408	413	406	461	434	536	378	488	334	5,118	5,426	5,751
Agency services			1,182	618	540	523	631	755	701	756	648	647	549	7,550	8,003	8,483
Transfer receipts - operating		30,413	55	95	77	104	14,234	83	121	30,731	106	184	(1,122)	75,081	86,161	95,164
Other revenue		10,486	4,222	1,587	1,397	1,384	1,461	984	1,040	1,401	1,496	1,364	517	27,339	93,086	93,219
<b>Cash Receipts by Source</b>		<b>88,163</b>	<b>59,240</b>	<b>55,280</b>	<b>52,732</b>	<b>53,501</b>	<b>65,843</b>	<b>50,950</b>	<b>48,844</b>	<b>82,429</b>	<b>51,533</b>	<b>52,228</b>	<b>50,927</b>	<b>711,671</b>	<b>860,500</b>	<b>956,371</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital			882	1,200	3,296	5,039	6,830	3,400	4,465	7,266	651	750	12,293	46,073	39,410	45,587
Contributions & Contributed assets													-			
Proceeds on disposal of PPE		26									401		45	473	473	473
Short term loans													-			
Borrowing long term/refinancing							95,671						24,870	120,541	112,580	98,115
Increase in consumer deposits		624	997	146	201	260	718	47	25	163	122	120	(504)	2,919	3,269	3,051
Receipt of non-current debtors													50	50	(20)	(10)
Receipt of non-current receivables													13,571	13,571		
Change in non-current investments		72,000	108,000	30,000	20,000	20,000	(70,000)		20,000	20,000	30,000	20,000	(213,829)	56,171	(17,129)	(24,129)
<b>Total Cash Receipts by Source</b>		<b>160,813</b>	<b>169,119</b>	<b>86,626</b>	<b>76,230</b>	<b>78,801</b>	<b>99,062</b>	<b>54,397</b>	<b>73,334</b>	<b>109,858</b>	<b>82,708</b>	<b>73,098</b>	<b>(112,576)</b>	<b>951,469</b>	<b>999,082</b>	<b>1,079,458</b>
<b>Cash Payments by Type</b>																
Employee related costs		18,072	17,684	17,262	17,518	18,057	21,945	19,134	18,848	19,103	19,531	19,531	15,656	222,340	238,659	255,752
Remuneration of councillors		929	939	925	918	919	906	1,082	1,084	1,145	1,104	1,122	1,147	12,220	13,076	13,860
Interest paid		1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	22,041	30,056	37,768
Bulk purchases - Electricity		23,040	24,768	13,702	12,590	13,526	12,372	12,163	13,333	14,719	15,056	15,452	15,831	186,552	230,771	288,019
Bulk purchases - Water & Sewer				764	578	914	784	791	823	862	855	791	1,976	9,135	9,683	10,264
Other materials													-			
Contracted services		773	980	1,870	1,748	1,284	1,469	1,467	1,433	1,513	1,443	1,541	2,332	17,851	19,090	20,651
Grants and subsidies paid - other municipalities													-			
Grants and subsidies paid - other		2,416	2,872	2,606	2,498	2,498	2,789	2,539	2,498	2,570	2,595	2,570	2,562	31,012	34,907	39,545
General expenses		8,017	5,948	9,214	8,719	43,331	10,813	7,994	8,966	11,425	12,971	14,573	21,121	163,092	138,696	148,044
<b>Cash Payments by Type</b>		<b>55,084</b>	<b>55,027</b>	<b>48,179</b>	<b>46,405</b>	<b>82,364</b>	<b>52,915</b>	<b>47,006</b>	<b>48,820</b>	<b>53,173</b>	<b>55,391</b>	<b>57,417</b>	<b>62,461</b>	<b>664,243</b>	<b>714,939</b>	<b>813,904</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		2,178	12,388	20,209	26,441	27,203	22,224	23,601	31,293	26,225	32,895	22,073	41,697	288,428	250,362	234,288
Repayment of borrowing				2,527			16,844			2,527			1,819	23,716	24,609	23,018
Other Cash Flows/Payments		32,031	10,278										(42,309)			
<b>Total Cash Payments by Type</b>		<b>89,293</b>	<b>77,693</b>	<b>70,915</b>	<b>72,846</b>	<b>109,566</b>	<b>91,983</b>	<b>70,607</b>	<b>80,113</b>	<b>81,926</b>	<b>88,287</b>	<b>79,490</b>	<b>63,668</b>	<b>976,387</b>	<b>989,911</b>	<b>1,071,210</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>71,520</b>	<b>91,426</b>	<b>15,710</b>	<b>3,384</b>	<b>(30,766)</b>	<b>7,079</b>	<b>(16,209)</b>	<b>(6,779)</b>	<b>27,933</b>	<b>(5,579)</b>	<b>(6,392)</b>	<b>(176,244)</b>	<b>(24,918)</b>	<b>9,171</b>	<b>8,248</b>
Cash/cash equivalents at the month/year beginning:		57,104	128,624	220,050	235,760	239,144	208,378	215,457	199,248	192,469	220,401	214,822	208,431	57,104	32,186	41,358
Cash/cash equivalents at the month/year end:		128,624	220,050	235,760	239,144	208,378	215,457	199,248	192,469	220,401	214,822	208,431	32,186	32,186	41,358	49,606





MP313 Steve Tshwete - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2009/10	Budget Year 2010/11							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<u>Monthly expenditure performance trend</u>									
July	564	19,505	19,505	2,178	2,178	19,505	17,327	88.8%	1%
August	2,392	15,604	15,604	12,388	14,566	35,110	20,544	58.5%	5%
September	4,458	20,209	25,470			60,579	-		
October	7,525	26,441	31,139			91,718	-		
November	9,555	27,203	38,945			130,663	-		
December	14,260	22,224	51,277			181,940	-		
January	9,595	23,601	39,930			221,870	-		
February	11,418	31,293	40,223			262,093	-		
March	16,702	26,225	32,412			294,505	-		
April	22,559	32,895	42,625			337,130	-		
May	20,410	22,073	37,134			374,264	-		
June	53,581	21,154	59,460			433,724	-		
<b>Total Capital expenditure</b>	<b>173,019</b>	<b>288,428</b>	<b>433,724</b>	<b>14,566</b>					



MP313 Steve Tshwete - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

Description	Ref	Budget Year 2010/11								
		2009/10 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		101,365	165,303	242,590	8,483	8,751	21,272	12,521	58.9%	263,590
Infrastructure - Road transport		48,470	60,873	64,402	2,077	2,077	14,450	12,373	85.6%	64,402
<i>Roads, Pavements &amp; Bridges</i>		37,865	42,173	45,003	1,834	1,834	10,850	9,016	83.1%	45,003
<i>Storm water</i>		10,605	18,700	19,398	243	243	3,600	3,357	93.2%	19,398
Infrastructure - Electricity		42,278	39,205	98,097	6,288	6,429	680	(5,749)	-845.4%	98,097
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>		42,003	36,880	94,476	6,288	6,429	680	(5,749)	-845.4%	94,476
<i>Street Lighting</i>		276	2,325	3,621	-	-	-	-	-	3,621
Infrastructure - Water		3,167	22,295	22,395	80	196	90	(106)	-117.4%	30,395
<i>Dams &amp; Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		270	8,210	8,210	14	14	-	(14)	#DIV/0!	8,210
<i>Reticulation</i>		2,896	14,085	14,185	66	182	90	(92)	-102.4%	22,185
Infrastructure - Sanitation		6,326	41,430	56,031	38	49	6,052	6,003	99.2%	69,031
<i>Reticulation</i>		1,532	1,430	4,375	38	49	52	3	4.9%	17,375
<i>Sewerage purification</i>		4,794	40,000	51,656	-	-	6,000	6,000	100.0%	51,656
Infrastructure - Other		1,124	1,500	1,665	(0)	-	-	-	-	1,665
<i>Waste Management</i>		152	1,500	1,500	(0)	-	-	-	-	1,500
<i>Transportation</i>		892	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		80	-	165	-	-	-	-	-	165
<b>Community</b>		21,065	56,905	97,566	2,243	3,636	12,807	9,170	71.6%	97,566
Parks & gardens		3,447	2,645	2,825	129	129	-	(129)	#DIV/0!	2,825,000
Sportsfields & stadia		1,755	5,985	5,985	-	-	-	-	-	5,985,000
Swimming pools		30	-	-	-	-	-	-	-	-
Community halls		14,376	42,500	82,438	2,044	3,261	12,807	9,546	74.5%	82,437,500
Libraries		98	300	402	25	25	-	(25)	#DIV/0!	402,000
Recreational facilities		-	75	75	-	-	-	-	-	75,000
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		430	1,200	1,300	0	0	-	(0)	#DIV/0!	1,300,000
Buses		-	-	-	-	-	-	-	-	-
Clinics		700	800	1,142	15	192	-	(192)	#DIV/0!	1,141,750
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		228	3,400	3,400	31	31	-	(31)	#DIV/0!	3,400,000
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		15,920	19,047	31,603	1,437	1,485	253	(1,232)	-486.7%	31,603
General vehicles		1,253	295	2,295	663	663	-	(663)	#DIV/0!	2,295
Specialised vehicles		352	-	600	-	-	-	-	-	600
Plant & equipment		7,792	10,319	13,052	363	411	253	(158)	-62.4%	13,052
Computers - hardware/equipment		4,530	2,560	3,130	149	149	-	(149)	#DIV/0!	3,130
Furniture and other office equipment		1,171	873	1,073	16	16	0	(16)	-8097.3%	1,073
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		502	2,300	7,772	46	46	-	(46)	#DIV/0!	7,772
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		320	2,700	3,680	201	201	-	(201)	#DIV/0!	3,680
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		1,568	1,720	1,816	78	78	110	32	28.9%	1,816
Computers - software & programming		1,568	1,720	1,816	78	78	110	32	28.9%	1,816
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	139,917	242,975	373,575	12,241	13,950	34,442	20,491	59.5%	394,575



