

ITEM NO.	SUBJECT	REF
	FIRST QUARTER BUDGET ASSESSMENT	F230

REPORT TO: FINANCE PORTFOLIO COMMITTEE
DATE: 12 OCTOBER 2010
DIRECTORATE: FINANCE
AUTHOR: MANAGER – BUDGETS & COMPLIANCE

1. PURPOSE

To provide the Finance Portfolio Committee with the 2010/2011 first quarter budget assessment for the period covering 1 July 2010 to 30 September 2010 in terms of section 52(d) of the Municipal Finance Management Act (MFMA).

2. DELIBERATION(S)

2.1 **Background**

In terms of section 52(d) of the MFMA, the mayor of a municipality must, within 30 days at the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

These assessments are to provide a high level report regarding the state of the budget. In addition, monthly reports are tabled in terms of section 71 of the MFMA. This is to apprise council of the financial status as well as the status of operations within the municipality.

2.2 **Discussion**

The first quarter performance will be discussed under two sections, i.e. the operating and the capital budget.

2.2.1 Operating budget

The operating budget will be discussed under the following sub-headings: (Refer to Annexure A for a more detailed breakdown)

- i) Revenue
- ii) Salaries and allowances
- iii) Provisions
- iv) Repairs and maintenance
- v) General Expenses
- vi) Bulk Purchases
- vii) Management Contract
- viii) Capital Charges
- ix) Recharges

Please note that for the purposes of the discussions that follow, all amounts have been rounded off to the nearest hundred thousand rand. Exact amounts can be obtained from the budget extract that has been appended to this item.

i) Revenue

The total revenue budget for the 2010/11 financial year amounted to R321m. The prorata budget for the quarter ending September 2010 amounted to approximately R80m. By the end of the first quarter an amount of approximately R106 m had been billed/received against a prorata budget of R 80, 3 m. The following revenue by source had been recognised by the end of the quarter:

- The equitable share was received to the amount of R 74, 4 m in July 2010 against a prorata budget of R 44, 6 m. It is received in three equal statements from National Treasury.
- Billing in water sales amounted to R 18, 4 m against a prorata budget of R22 m.
- Billing in sanitation services income amounted to R3, 8m against prorata budget of 3,8m.
- Interest on outstanding debtors for the amount of R4, 5m against a prorata budget of R4, 5m.
- Interest on investments for the amount of R1.3 m against a prorata budget of R 1, 1 m
- Other miscellaneous income which amounted to R 3, 6 m was recognised by the end of September 2010.
- A variance of R 25,8 m is mainly due to the equitable share received in advance for the first five months of the year.

Although it is only the first quarter of the financial year, the revenue trends should be carefully monitored and assessed in order to ascertain the sustainability of the budget.

ii) Salaries and Allowances

The total budget for salaries and allowances (including councillor allowances) amounted to R94, 7m. By the end of the first quarter, R20, 2m had been spent against the prorata budget of R23, 6m. The positive variance of approximately R3, 2m in under expenditure is attributable to the following:

- Timing difference in the manner in which our budget is structured and the actual filling of vacant posts.
- Annual bonuses that are paid during the month in which employees joined the municipality.
- A decrease in overtime expenditure which is closely monitored.
- That actual leave is only paid as an when employees terminate their services or encash their leave whereas the budget is spread evenly through out the year.

iii) Provisions

This refers to the provision for bad debts, leave and audit provisions. The total budget for this is R26, 2 m. By the end of the first quarter R6, 2 m had been spent against the prorata budget of R6, 5 m. The variance of R0 3m is insignificant and therefore requires no further deliberation at this point.

iv) Repairs and Maintenance

The total budget for the 2010/11 financial year amounted to R26, 8m. The prorata budget for the first quarter was approximately R6, 7m and the actual expenditure amounted to approximately R1, 9 m. The implied material variance as at the end of the quarter will correct itself as the year progresses. Furthermore, due to cash flow management, some expenditure needed to be put on hold to turn the situation around hence low spending.

v) General expenses

The total budget for this category of expenditure amounted to R 109, 6 m. An amount of R35, 6 m had been spent by the end of the first quarter against the prorata budget of R27, 4 m resulting in a variance of R 8, 2 m. The following has been observed in this category of expenditure:

- An amount of R2 m was paid to Maphumulo Municipality for KwaShushu Hotspring Project
- An amount of R 2 m was paid to Mandeni Municipality for the establishment of beach facilities at uThukela Mouth.
- An amount of R 10, 9 m was paid to Enterprise iLembe for Biodiesel Production Facility, North Coast Vineyards and Agri Processing Hub projects. This was not on the original budget but grant funding was received after the budget was approved. This will be adjusted during the adjustments budget process.

vi) Bulk Purchases

The total budget for bulk purchases for the 2010/11 financial year amounted to R48, 8 m. An amount of R7, 4 m had been spent against a prorata budget of R 12, 2 m. There's a variance of R4, 7 m and the reason for this is because currently the municipality is being billed in arrears.

vii) Management Contract

The total budget for this category of expenditure amounted to R7, 9 m. An amount of R0, 8 m was spent. The variance of R1, 1m reflects under expenditure as a result. This will correct itself as the year progresses.

viii) Capital charges

An amount of R12, 9m was budgeted for this category of expenditure. The actual expenditure amounted to R0, 8 m versus a prorata budget of R3, 2 m. This category of expenditure is payable quarterly and bi-annually, therefore there's a variance of R2,4 m in loan repayment charges which implies under expenditure as this is paid at certain periods in terms of the loan agreements.

ix) Recharges

Recharges relate to the re-allocation of labour, vehicle, plant and equipment cost from a pool department to various cost centres within the municipality. This is based on a daily activity costing summary of work performed. The spending is in line with the budgeted expenditure as at the end of the first quarter.

2.2.2 Capital Budget

The total allocation for the capital budget for the 2010/11 financial year amounted to R258, 5 m. By the end of the first quarter an amount of approximately R 14, 7m had been spent. (Reference to Annexure B).This equates to 17%.

The expenditure on capital projects is always a challenge in municipalities and therefore requires much involvement and monitoring as to the reasons why money allocated is either not spent or is spent very late into the financial year. Under spending on conditional grant funding can result in the funding being withdrawn or withheld by treasury, which is why mechanisms must be put in place to ensure that amounts allocated are spent accordingly.

2.3 Strategic and Legal Implications

It is important for Council to have up to date information on the status of its operating and capital budget expenditure in order to enable Council to take necessary decisions and ensure that an effective oversight function is in operation. The quarterly budget assessment or review is intended to facilitate such a function.

2.4 Financial Implications

NIL

3 RECOMMENDATION(S)

It is recommended that the report be NOTED.

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SIGNATURE OF AUTHOR

**SUPPORTED / NOT SUPPORTED at KwaDukuza on the of
..... 2010.**

.....
CHIEF FINANCIAL OFFICER'S SIGNATURE

**APPROVED / NOT APPROVED at KwaDukuza on the of
..... 2010.**

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MUNICIPAL MANAGER'S SIGNATURE

MUNICIPAL MANAGER'S COMMENT (if any)

ILEMBE DISTRICT MUNICIPALITY
BUDGET CONTROL REPORT
SEPTEMBER 2010

ANNEXURE A

ITEM	ITEM NAME	MONTH-TO-DATE 2010/2011	YEAR-TO-DATE (SEPT) 2010/2011	PRORATA BUDGET 2010/2011	VARIANCE 2010/2011	TOTAL BUDGET 2010/2011	ACTUAL EXPENDITURE 2009/10	TOTAL BUDGET 2009/10	VARIANCE %
INCOME									
5300	SANITATION SERVICE INCOME	-1,303,584	-3,864,764	-3,807,529	-57,235	-15,230,116	-14,268,526	-15,752,639	98.52%
6000	SIZA WATER CONCESSION(AUDIT F)	0	0	263,304	263,304	-1,053,216	1,128,345	-1,700,000	0.00%
6300	WATER SERVICE INCOME	-6,423,195	-18,466,176	-22,071,469	3,605,293	-88,285,876	-83,516,614	-84,667,705	119.52%
17350	INTEREST ON CURRENT ACCOUNT	-27,403	-127,651	-130,000	2,349	-520,000	-569,006	-400,000	101.84%
17355	TENDER DOCUMENTS	-16,228	-22,369	-57,500	35,131	-730,000	-173,303	-153,622	257.06%
20000	INTEREST ON DEBTORS	-1,531,729	-4,505,449	-4,050,000	-455,449	-16,200,000	-17,351,099	-16,180,055	89.89%
45025	DEVELOPMENT ADMINISTRATION	0	0	0	0	0	0	-250,000	0.00%
45200	EQUITABLE SHARE - ILEMBE	0	-74,455,796	-44,673,500	-29,782,296	-178,694,000	-145,775,216	-145,775,000	60.00%
45300	FMG GRANT	0	0	-250,000	250,000	-1,000,000	-750,000	-750,000	0.00%
45301	UMVOTI WATER WORKS RECOVERIES	0	0	-617,505	617,505	-2,470,021	-2,751,195	-2,815,623	0.00%
45475	MUNICIPAL DEVELOPMENT INFO SYS	0	0	0	0	0	0	0	0.00%
45500	MUNICIPAL SYS IMPROVEMENT	0	0	-187,500	187,500	-750,000	-735,000	-735,000	0.00%
45725	SPATIAL DEVELOPMENT	0	0	0	0	0	0	0	0.00%
45735	STRATEGIC SUPPORT	0	0	0	0	0	0	0	0.00%
45555	ILEMBE AUDITORIUM	0	-1,053	0	-1,053	0	-2,105	0	0.00%
45820	MOTOR VEHICLE LICENCE FEES	0	0	0	0	0	0	0	0.00%
45830	PROVINCIAL MANAGEMENT ASSIST	0	0	0	0	0	0	0	0.00%
45840	LIBRARY BUILDING PROJECTS	0	0	0	0	0	0	0	0.00%
45850	INFRASTRUCTURE	0	0	0	0	0	0	0	0.00%
45860	LG SETA GRANT	0	-29,166	-75,000	45,834	-300,000	-471,351	-300,000	257.15%
45861	DISASTER MANAGEMENT - OBSA	0	0	0	0	0	0	-1,800,000	0.00%
45862	CALL CENTRE - COGTA	0	0	-625,000	625,000	-2,500,000	0	-2,500,000	0.00%
45863	2010 WORLD CUP	0	0	0	0	0	0	-5,000,000	0.00%
45864	CORRIDOR GRANT - ENTERP ILEMBE	14,916,000	0	0	0	0	0	-3,000,000	0.00%
45865	SHARED SERVICE GRANT	0	-230,328	-271,489	41,162	-1,085,956	-7,223,347	-750,000	117.87%
50505	INSURANCE	0	-43,041	0	-43,041	0	-7,223,347	-8,000,000	0.00%
50550	HERITAGE CORPORATE GALA DINNER	-400,000	-400,000	0	-400,000	0	-339,659	-420,000	0.00%
50650	OTHER - COMMISSION/INCOME	-3,513	-162,276	-13,750	-148,526	-55,000	-492,411	-100,000	8.47%
51000	PRIVATE DEVELOPER KWADUKUZA	-21,886	-655,392	-18,750	-636,642	-75,000	-72,235	-40,000	2.86%
7000	WATER TANKER KWADUKUZA	-14,643	-25,923	-1,500	-24,423	-6,000	-11,076	-2,833	5.79%
51105	SEWERAGE CONSERVACY	-3,310	-9,822	-10,000	178	-40,000	-30,931	-35,317	101.81%
51110	SEWERAGE DISPOSAL	-122	-243	-300	57	-1,200	-2,143	-605	123.38%
51115	SEWER CONNECTION NEW	0	-6,027	-1,084	-4,943	-4,337	-5,678	-7,936	17.99%
51400	DISBURSEMENT FEES LAW PAC	2,740	8,280	0	8,280	0	7,244	0	0.00%
51150	WATER NEW CONNECTION KWADUKUZA	-18,765	-135,080	-99,189	-35,891	-396,755	-565,987	-560,000	73.43%
51200	WATER TAMPERING KWADUKUZA	-66,856	-79,011	-3,696	-75,315	-14,784	-392,250	-28,000	4.68%
51200	WATER TAMPERING MANDENI	0	0	-1,518	1,518	-6,072	-14,375	-11,500	0.00%
51150	WATER NEW CONNECTION MANDENI	0	-18,450	-6,350	-12,101	-25,398	-24,820	-29,440	34.41%
51150	WATER NEW CONNECTION NDWEDWE	-21,651	-83,164	-23,115	-60,049	-92,459	-167,294	-180,000	27.79%
51150	WATER NEW CONNECTION MAPHUMULO	-18,135	-45,071	-5,998	-39,073	-23,990	-41,763	-30,000	13.31%
51300	WATER RECONNECTION KWADUKUZA	0	3,500	-150,000	153,500	-605,000	-2,432,961	-1,210,500	-4285.71%
51300	WATER RECONNECTION MANDENI	0	0	6,250	-6,250	25,000	-19,500	-38,500	0.00%
51350	TESTING OF W/METERS KWADUKUZA	0	1,290	0	1,290	0	1,999	0	0.00%
51500	CLEARANCE CERTIFICATE	-32,128	-93,931	-52,815	-31,114	-251,270	-263,076	-230,000	66.88%
55900	WATER LOSS RECOVERIES	0	0	-428,882	428,882	-1,715,526	0	0	0.00%
56100	TELEPHONE CALLS RECOVERD	-15,158	-43,797	-68,880	25,083	-275,520	0	0	157.27%
55700	ENTERPRISE Ilembe	0	0	-521,011	521,011	-2,084,043	0	0	0.00%
55600	WATER RESTRICTIONS	0	0	-674,574	674,574	-2,698,294	0	0	0.00%
51250	WATER DISCONNECTIONS KWADUKUZA	-324,314	-747,907	-8,928	-738,979	-35,713	0	0	1.19%
51250	WATER DISCONNECTIONS MANDENI	-30,389	-194,752	-4,564	-190,288	-17,857	0	0	2.29%
51250	WATER DISCONNECTIONS NDWEDWE	-52,322	-333,748	-2,232	-331,516	-9,928	0	0	0.67%
51250	WATER DISCONNECTIONS MAPHUMULO	-12,684	-17,705	-447	-17,258	-1,786	0	0	2.52%
55471	DROUGHT RELIEF	0	0	0	0	0	0	0	0.00%
55455	DATA CLEANSING	0	0	0	0	0	0	0	0.00%
60405	STORES SURPLUS	-6,592	-6,592	0	-6,592	0	293,304	0	0.00%
20100	RENT RECEIVED	-6,425	-25,901	-25,901	0	-122,799	-120,000	-120,000	0.00%
6400	FIRE HYDRANT	0	-7,003	-3,600	-4,003	-12,000	-11,955	-11,955	42.84%
162300	INTEREST ON INVESTMENTS	-468,798	-1,217,232	-1,125,000	-192,232	-4,500,000	-5,747,945	-4,000,000	85.41%
		4,098,861	-106,141,748	-80,909,029	-25,832,719	-321,236,117	-284,920,416	-297,592,290	
ALLOWANCES TO MEMBERS									
210000	ALLOWANCES TO MEMBERS	455,120	1,326,094	1,499,466	-173,371	5,997,862	5,413,485	5,467,290	113.07%
		455,120	1,326,094	1,499,466	-173,371	5,997,862	5,413,485	5,467,290	
SALARIES AND ALLOWANCES									
200000	SALARIES AND ALLOWANCES	4,836,920	13,969,934	15,610,413	-1,640,479	62,441,653	48,494,089	49,175,422	111.74%
200500	OVERTIME	264,212	761,161	1,156,737	-395,577	4,626,949	6,521,349	6,771,122	151.97%
202000	HOUSING SUBSIDY	35,446	103,439	112,926	-9,488	426,469	453,728	453,728	109.17%
202500	MEDICAL AID	284,134	833,263	859,835	-26,572	3,439,340	2,935,611	2,947,569	103.19%
203500	PROVIDENT FUND	543,779	1,621,233	1,714,564	-93,332	6,858,257	5,905,198	5,972,627	105.76%
204500	VEHICLE ALLOWANCES	293,073	852,035	904,409	-52,374	3,617,635	3,493,652	3,638,861	106.15%
205000	ANNUAL BONUS	61,448	178,366	974,457	-796,090	3,897,826	2,950,628	3,253,814	546.32%
206000	GROUP LIFE	99,803	298,989	326,491	-27,502	1,305,965	1,043,549	1,053,589	109.20%
206500	SKILLS DEVELOPMENT LEVY	53,459	153,222	177,968	-24,745	711,870	599,689	622,234	116.15%
206700	INSURANCE UIF	39,746	115,950	139,046	-23,097	556,185	436,928	443,679	119.92%
206750	INSURANCE WCA	0	0	204,050	-204,050	816,200	742,000	742,000	0.00%
		6,512,020	18,887,592	22,180,896	-3,293,305	88,723,585	73,549,162	75,176,645	
PROVISIONS									
206800	LEAVE STABILISATION PROVISION	136,652	409,955	409,955	0	1,619,876	1,484,000	1,484,000	100.00%
270000	BAD DEBTS	1,875,000	5,625,000	5,625,000	0	22,500,000	29,284,452	29,284,452	100.00%
320675	BURSARIES	0	0	0	0	0	7,441	57,114	0.00%
334998	AUDIT PROVISIONS	64,723	189,841	522,500	-332,659	2,090,000	1,521,519	1,569,810	275.23%
		2,076,375	6,224,796	6,557,455	-332,659	26,229,820	32,297,412	32,395,376	
REPAIRS AND MAINTENANCE									
260500	BUILDINGS	169,089	244,609	375,000	-130,391	1,500,000	2,195,515	2,285,150	153.31%
261000	COMPUTER	125,253	243,691	175,000	68,691	700,000	920,493	926,821	71.81%
261500	ELECTRICAL REPAIRS&MAINTENANC	7,662	8,921	769,500	-760,579	3,678,000	108,763	128,399	8625.33%
262000	FURNITURE AND EQUIPMENT	0	66	2,500	-2,434	10,000	54,205	62,885	3799.97%
262500	PUMP REPAIRS AND MAINTENANCE	443,701	503,871	463,000	40,871	1,852,000	2,514,422	2,545,956	91.89%
263000	RETICULATION REPAIRS	43,990	206,398	3,175,000	-2,968,602	12,760,000	559,632	590,192	1538.29%
263500	RETICULATION	279,015	627,435	1,560,000	-932,565	6,240,000	16,591,856	16,617,353	248.63%
264000	VALUE REPAIRS AND MAINTENANCE	0	0	0	0	0	0	0	0.00%
264500	VEHICLES	92,092	143,211	200,000	-56,789	800,000	1,567,385	1,571,930	139.65%
		1,160,803	1,978,203	6,720,000	-4,741,797	26,880,000	24,512,274	24,728,686	
FIXED ASSETS									
365500	COMPUTER	0	0	0	0	0	2,497,914	2,406,791	0.00%
365505	FURNITURE AND EQUIPMENT	0	0	0	0	0	622,166	1,992,831	0.00%
		0	0	0	0	0	3,120,080	3,799,622	
GENERAL EXPENSES									
230050	COLLECTION FEES, DEBTORS	0	0	250,000	-250,000	1,000,000	66,273	70,000	0.00%

ITEM	ITEM NAME	MONTH-TO-DATE 2010/2011	YEAR-TO-DATE (SEPT) 2010/2011	PRORATA BUDGET 2010/2011	VARIANCE 2010/2011	TOTAL BUDGET 2010/2011	ACTUAL EXPENDITURE 2009/10	TOTAL BUDGET 2009/10	VARIANCE %
290500	INTERNAL AUDIT	0	37,041	57,500	-20,459	230,000	50,224	54,000	155.23%
291000	PROFESSIONAL FEES	0	688,672	399,585	289,087	1,598,340	1,357,632	1,577,236	58.02%
310250	DATA CLEANSING	0	0	225,000	-225,000	900,000	860,103	886,484	0.00%
310350	DIMS EXPENDITURE	76,400	152,800	82,500	70,300	320,000	441,689	519,000	53.99%
310375	DEVELOPMENT ADMINISTRATION	0	0	0	0	0	247,230	250,000	0.00%
310450	DISASTER MANAGEMENT COMM	0	0	0	0	0	0	0	0.00%
310750	ENVIRONMENTAL HEALTH SERVICES	428	8,304	85,749	-77,446	342,997	147,711	250,000	1032.66%
310850	ESTABLISHMENT-TRANSFORMATION	82,809	285,155	167,500	127,655	650,000	1,590,310	1,590,314	56.99%
310950	FMG EXPENDITURE	46,186	153,614	250,000	-96,386	1,000,000	739,481	750,255	162.75%
311150	GENDER/PWD PROGRAMME	1,840	27,060	125,000	-97,940	500,000	120,073	150,000	461.94%
311350	HDP REVIEW	5,160	21,359	125,000	-103,641	500,000	288,974	305,221	585.24%
311450	SPORTS DEVELOPMENT	27,205	353,062	500,000	-146,938	2,000,000	3,076,174	3,028,000	141.67%
311575	LOCAL ECONOMIC DEV CATALYST	0	0	0	0	0	0	0	0.00%
311577	AGRIC PROCESS HUB INCUBATOR	0	0	0	0	0	5,000,000	0	0.00%
311578	KING SHAKA ROUTE TRIAL DEVELOP	0	0	0	0	0	500,000	0	0.00%
311579	TOWN PLANNING SPECIALIST SUP	0	0	0	0	0	500,000	0	0.00%
311600	INTERGOVERNMENTAL FORUM COST	0	0	0	0	0	169,911	170,000	0.00%
311650	MARKETING & COMM	19,000	205,920	250,000	-44,080	1,000,000	486,729	486,729	121.41%
321280	BEACH FACILITIES - MARDEN	0	2,000,000	0	2,000,000	0	0	0	0.00%
321850	RAND FOR RAND ADMIN COST	0	0	0	0	0	1,400	7,800	0.00%
322050	ROYAL REED DANCE	0	0	25,000	-25,000	100,000	90,000	90,000	0.00%
322075	SPATIAL DEVELOPMENT	0	0	125,000	-125,000	500,000	0	0	0.00%
322085	STRATEGIC SUPPORT	0	0	0	0	0	0	0	0.00%
322095	CENTRE MANAGEMENT SUPPORT	0	0	0	0	0	0	0	0.00%
322200	MOTOR VEHICLE LICENCE FEES	0	12,362	16,250	-3,889	65,000	0	0	131.46%
322210	PROVINCIAL MANAGEMENT ASSIST	0	0	0	0	0	0	0	0.00%
322220	LIBRARY BUILDING PROJECTS	0	0	0	0	0	0	0	0.00%
322230	INFRASTRUCTURE	0	0	0	0	0	671,162	671,162	0.00%
322250	TOURISM	0	0	200,000	-200,000	800,000	700,000	700,000	0.00%
322350	YOUTH PROGRAMME	20,000	20,000	250,000	-230,000	1,000,000	39,095	108,000	1250.00%
320500	ADVERTISING	39,050	177,634	313,000	-135,366	1,252,000	349,025	473,428	176.20%
320600	ANALYSIS OF WATER AND EFFLUEN	0	209,992	256,250	-46,258	1,025,000	800,817	840,796	122.03%
320625	ANNUAL REPORT WRITING AND PUBL	0	0	100,000	-100,000	400,000	197,563	200,000	0.00%
320650	BANK CHARGES	28,623	97,860	87,500	10,360	350,000	326,489	380,504	89.41%
320700	CHEMICALS	0	0	90,500	-90,500	362,000	116,314	139,700	0.00%
320750	CLEANING SERVICES	92,839	109,680	200,000	-90,320	800,000	615,347	700,701	182.35%
320775	DELEGATION FEES	0	0	25,000	-25,000	100,000	3,500	3,500	0.00%
320875	DISASTER MANAGEMENT	0	0	0	0	0	726,359	755,000	0.00%
320875	DIWALI CELEBRATION	0	0	20,000	-20,000	80,000	0	0	0.00%
320900	ELECTRICITY AND WATER	438,553	1,545,561	2,455,000	-909,439	9,820,000	7,378,325	7,667,565	158.84%
320950	CIVIC RECEPTION	1,999	19,575	61,250	-41,675	245,000	87,872	112,382	312.90%
320975	ENTERPRISE IEMBE	0	0	887,400	-887,400	3,549,600	3,137,491	1,620,000	0.00%
321000	FREE BASIC WATER SIZE WATER	151,571	412,421	263,304	149,117	1,053,216	2,186,588	2,187,500	63.84%
321050	FUEL AND OIL	0	309,152	1,475,000	-1,165,848	5,900,000	3,682,333	3,682,333	477.11%
321050	GIS	0	0	25,000	-25,000	100,000	26,092	30,000	0.00%
321075	GRANTS IN AID	0	0	37,500	-37,500	150,000	81,600	106,000	0.00%
321085	ORGANISATIONAL REVIEW	0	0	0	0	0	0	800,000	0.00%
321100	GRASS CUTTING	0	0	300,000	-300,000	1,200,000	261,595	376,500	0.00%
321150	GROWTH & DEVELOPMENT SUMMIT	0	0	0	0	0	71,100	0	0.00%
321200	HERITAGE CELEBRATIONS	6,986	17,186	212,500	-195,314	850,000	222,279	222,280	1236.49%
321205	HERITAGE CORPORATE GALA DINNER	27,329	61,975	50,000	11,975	200,000	297,324	420,000	80.68%
321225	REBATES FREE BASIC WATER	440,491	1,382,284	1,269,177	63,107	5,076,707	4,889,062	4,918,940	95.26%
321250	INSURANCE	0	1,540,309	853,005	687,305	3,412,018	1,356,067	1,400,000	55.38%
321275	LED PROJECTS	0	0	375,000	-375,000	1,500,000	1,300,000	1,300,000	0.00%
321300	LEGAL FEES	125	-107,439	200,000	-307,439	800,000	807,976	868,615	-186.15%
321350	LICENCES	32,050	32,050	55,000	-22,950	220,000	55,913	150,000	171.61%
321400	MEDICAL EXAMS	0	0	0	0	0	26,000	51,000	0.00%
321450	MEMBERSHIP FEES	2,084	555,140	132,200	422,940	528,800	427,462	439,382	23.61%
321451	DISASTER MANAGEMENT - DBSA	0	0	0	0	0	0	1,800,000	0.00%
321452	CALL CENTRE - COGTA	0	0	625,000	-625,000	2,500,000	0	2,500,000	0.00%
321453	2010 WORLD CUP	-3,039,543	-3,039,543	0	-3,039,543	0	0	5,000,000	0.00%
321454	LG SETA GRANT EXPENDITURE	58,876	265,094	75,000	190,094	300,000	190,210	300,000	28.29%
321455	CORRIDOR GRANT EXPENDITURE	0	0	0	0	0	0	3,000,000	0.00%
321456	SHARED SERVICE EXPENDITURE	163,790	440,018	271,489	168,529	1,085,956	1,589,495	750,000	61.70%
321457	MAPHUMULO INITIATIVES	0	0	0	0	0	0	1,300,000	0.00%
321458	INDWEDWE INITIATIVES	0	305,500	0	305,500	0	189,276	1,200,000	0.00%
321459	MANDENI INITIATIVES	0	0	0	0	0	150,000	1,300,000	0.00%
321475	OCCUPATIONAL HEALTH AND SAFETY	130,212	133,236	33,824	99,412	135,296	113,827	128,500	25.39%
321550	POSTAL SERVICES	167,578	209,449	320,600	-111,151	1,282,400	831,610	831,615	153.07%
321650	PRINTING AND STATIONERY	78,287	236,007	535,500	-299,493	2,142,000	2,236,511	2,240,240	226.90%
321700	PROPERTY RATES	0	0	1,250	-1,250	5,000	82,304	154,762	0.00%
321700	PUBLIC PARTICIPATION	35,561	40,561	500,000	-459,439	2,000,000	1,208,993	1,252,923	1232.72%
321750	ADD RECHARGE FINANCE DEPT	555,331	1,665,993	1,665,993	0	6,663,971	6,304,609	6,304,609	100.00%
321800	RECONNECTIONS/DISCONNECTIONS	140,930	477,278	175,000	302,278	700,000	1,663,224	1,663,225	36.67%
321900	RENT OF OFFICES	45,000	45,000	60,000	-15,000	240,000	195,000	240,000	133.33%
321950	RENT-PLANT AND VEHICLES	116,647	-124,502	1,650,000	-1,774,502	6,600,000	10,395,701	10,952,468	-1325.28%
322000	RENT-CAR SECURITY PHONE	0	0	0	0	0	0	0	0.00%
322100	SECURITY	411,765	718,996	1,200,000	-481,004	4,800,000	4,263,585	5,058,000	166.90%
322150	SMALL TOOLS	0	0	350	-350	1,400	6,969	11,571	0.00%
322200	STAFF YEAR END PARTY	0	0	15,000	-15,000	60,000	57,054	57,055	0.00%
322250	STORES AND MATERIALS	539,577	2,101,153	1,396,123	705,030	5,584,493	5,510,885	5,712,722	66.45%
322300	SUBSISTENCE AND TRAVEL	174	19,743	185,443	-165,700	741,723	246,344	343,540	939.27%
322350	SUNDRIES	0	33,334	20,000	13,334	80,600	146,812	183,100	60.00%
322400	TELEPHONE	219,794	585,352	276,011	309,341	1,104,043	2,687,250	2,701,048	47.15%
322450	TRAINING	1,795	14,941	227,500	-212,559	910,000	330,922	360,219	1522.67%
322500	UNIFORMS	0	0	102,125	-102,125	408,500	558,742	710,080	0.00%
323000	WEBSITE MAINTENANCE	0	0	125,000	-125,000	500,000	55,000	200,000	0.00%
323500	2010 PROJECT	3,039,543	3,158,293	250,000	2,908,293	1,000,000	1,124,455	1,125,060	7.92%
324000	FLOOD DAMAGE OPERATIONS	0	400	0	400	0	142,758	150,000	0.00%
305510	MSIG	0	0	187,500	-187,500	750,000	628,050	735,000	0.00%
305515	NEW REGISTRY SYSTEM	0	0	0	0	0	0	0	0.00%
311950	REVIEW TRANSPORT PLAN	0	-43,481	0	-43,481	0	418,770	418,773	0.00%
999999	KWANALOGA GAMES	0	0	0	0	0	0	296,517	0.00%
999999	SPORTS VILLAGE FEASIBILITY STUDY	0	0	0	0	0	0	0	0.00%
310550	DROUGHT RELIEF	0	0	0	0	0	291,121	0	0.00%
320800	CUSTOMER SATISFACTION SURVEY	0	0	200,000	-200,000	800,000	0	0	0.00%
320801	RISK ASSESSMENT	0	0	17,500	-17,500	70,000	0	0	0.00%
320802	BOOK PURCHASES	0	0	750	-750	3,000	0	0	0.00%
320803	CONFERENCES AND WORKSHOP	13,543	13,543	80,000	-66,457	320,000	0	0	590.69%
320804	AUDIT COMMITTEE	0	5,281	68,751	-63,469	275,003	0	0	1201.79%
320805	REFRESHMENTS	0	18,302	47,900	-29,598	191,600	0	0	261.71%
320806	SCARCE SKILLS	0	0	100,000	-100,000	400,000	0	0	0.00%
320807	5 YEAR REVIEW	0	0	75,000	-75,000	300,000	0	0	0.00%
320810	MEDIA LIASON	0	0	125,000	-125,000	500,000	0	0	0.00%
320811	HIV/AIDS PROGRAM	19,616	86,975	250,000	-163,025	1,000,000	0	0	287.44%
320812	SCM DATABASE	0	0	50,000	-50,000	200,000	0	0	0.00%
320813	SCM NOTIFICATION AND CRM	0	0	71,000	-71,000	284,000	0	0	0.00%
320814	INDIGENI VERIFICATION	0	0	37,500	-37,500	150,000	0	0	0.00%
320815	EMPLOYEE ASSISTANT PROGRAM	0	0	25,000	-25,000	100,000	0	0	0.00%
320816	CATERING	0	0	23,300	-23,300	93,200	0	0	0.00%

HELMBE DISTRICT MUNICIPALITY
CAPITAL BUDGET 2010/2011
SEPTEMBER 2010 CONTROL REPORT

ANNEXURE B

Dept	Item	Item Name	BUDGET 2010-2011				YEAR-TO-DATE 2010/2011	MONTH-TO-DATE 2010/2011	Available Budget 2010/2011
			Grant	VAT Refunds	Council	Total			
		CORPORATE GOVERNANCE							
		Corporate Communications							
630	369200	Printer			12,000	12,000		12,000	
630	369400	DVD Player			2,000	2,000		2,000	
630	369500	Dictaphone			5,000	5,000		5,000	
630	369700	Radio			1,200	1,200		1,200	
630	369800	Digital Camera			6,000	6,000		6,000	
630	369100	Office Furniture			50,000	50,000		50,000	
630	369910	Loud Hailers			10,000	10,000		10,000	
					86,200	86,200	0	86,200	
		Disaster Management							
685	370000	Call Centre - DBSA	2,000,000		800,000	2,800,000		2,800,000	
685	369900	GPS			5,000	5,000		5,000	
685	370100	Automated weather station			400,000	400,000		400,000	
			2,000,000		1,205,000	3,205,000	0	3,205,000	
		TOTAL CORPORATE GOVERNANCE	2,000,000		1,791,200	3,291,200	0	3,291,200	
		FINANCE							
		Financial Management							
640	369100	Office Furniture			32,000	32,000		32,000	
					32,000	32,000	0	32,000	
		Revenue Management							
645	369920	Scramblers x16			320,000	320,000		320,000	
645	369100	Office Furniture			45,000	45,000		45,000	
645	369200	Computers			34,000	34,000		34,000	
645	369930	Loggers			250,000	250,000		250,000	
645	369000	Printer			5,000	5,000		5,000	
					654,000	654,000	0	654,000	
		Supply Chain Management							
635	369100	Computers			52,000	52,000	3,332	48,668	
635	369200	Office Furniture			65,000	65,000		65,000	
					117,000	117,000	3,332	113,668	
		TOTAL FINANCE			803,000	803,000	3,332	799,668	
		OFFICE OF THE MUNICIPAL MANAGER							
		Internal Audit Unit							
610	369100	Office Furniture			45,000	45,000		45,000	
					45,000	45,000	0	45,000	
		TOTAL OFFICE OF THE MM			45,000	45,000	0	45,000	
		CORPORATE SERVICES							
		ICT							
650	369100	Computers				0		0	
						0	0	0	
		Administration							
626	369300	Vehicles			110,000	110,000		110,000	
626	369100	Office Furniture			30,000	30,000		30,000	
626	369200	Computers			15,000	15,000		15,000	
					155,000	155,000	0	155,000	
		Legal Services							
628	369200	Computers			15,000	15,000		15,000	
628	369100	Office Furniture			15,000	15,000		15,000	
					30,000	30,000	0	30,000	
		Organizational Development							
660	369200	Computers			30,000	30,000		30,000	
660	369100	Office Furniture			40,000	40,000		40,000	
					70,000	70,000	0	70,000	
		Human Resources							
627	370200	Time & Attendance			500,000	500,000		500,000	
					500,000	500,000	0	500,000	
		Support Services							
625	369940	Recording System			200,000	200,000		200,000	
625	369100	Office Furniture			80,000	80,000		80,000	
625	369200	Computers			18,000	18,000		18,000	
					298,000	298,000	0	298,000	
		TOTAL CORPORATE SERVICES			1,053,000	1,053,000	0	1,053,000	

Dept	Item	Item Name	BUDGET 2010-2011				YEAR-TO-DATE	MONTH-TO-DATE	Available Budget
			Grant	VAT Refunds	Council	Total	2010/2011	2010/2011	2010/2011
		LED & PLANNING							
		Planning							
670	369100	Office Furniture			27,400	27,400	-	27,400	
					27,400	27,400	0	27,400	
		TOTAL LED & PLANNING			27,400	27,400	0	27,400	
		TOTAL OFFICE FURNITURE & EQUIPMENT	2,000,000	-	3,219,600	5,219,600	3,332	(0)	5,216,268
		TECHNICAL SERVICES							
683	368000	Waste Water Works Refurbishment	5,000,000			5,000,000	142,174	4,857,826	
683	368265	Sundumbili Phase 3		6,000,000		6,000,000	-	6,000,000	
683	367420	Lindelani Water Borne Sewerage	15,000,000			15,000,000	-	15,000,000	
683	368400	Replacement of Water Mains - COGTA	13,000,000			13,000,000	3,018,277	11,197,828	
683	369970	Drought relief programme	2,500,000			2,500,000	-	2,500,000	
683	369960	Jojo Tanks x100			900,000	900,000	-	900,000	
			35,500,000	6,000,000	900,000	42,400,000	3,169,450	1,216,105	40,455,654
		Maphumulo Water							
681	368480	Water Conservation & Demand Management	2,300,000			2,300,000	-	2,300,000	
681	368500	Umvoti Water Purification Works	1,146,000			1,146,000	-	1,146,000	
			3,446,000			3,446,000	0	3,446,000	
		Mandeni Water							
679	368200	Tugela Mouth Small Water Scheme	1,000,000			1,000,000	-	1,000,000	
679	368320	Sundumbili Meter Installation	5,000,000			5,000,000	-	5,000,000	
679	368420	Sundumbili Water Works	300,000			300,000	-	300,000	
679	369100	Office Furniture			150,000	150,000	12,421	-12,421	150,000
			6,300,000		150,000	6,450,000	12,421	-12,421	6,450,000
		Mandeni Sewer							
676	368700	IDM Water Safety Plan and O & M Manuals	1,000,000			1,000,000	-	1,000,000	
			1,000,000			1,000,000	0	1,000,000	
		Groutville/Ndwedwe Water							
680	369950	Small tools			50,000	50,000	-	50,000	
680	368710	Reservoir locking	300,000			300,000	-	300,000	
680	368720	Various extensions	495,000			495,000	-	495,000	
			795,000		50,000	845,000	0	845,000	
		KwaDukuza Water							
677	369950	Small Tools			50,000	50,000	-	50,000	
677	368480	Water conservation and demand	6,000,000			6,000,000	-	6,000,000	
677	368510	Abstraction works (San Sauci)	500,000			500,000	-	500,000	
677	368300	Telemetry all sites	6,000,000			6,000,000	-	6,000,000	
			12,500,000		50,000	12,550,000	0	12,550,000	
		KwaDukuza Sewer							
675	368362	KwaDukuza sewer reticulation upgrade	2,390,600			2,390,600	-	2,390,600	
675	368520	KwaDukuza sewer pump stations	755,000			755,000	-	755,000	
			3,145,600			3,145,600	0	3,145,600	
		MIG Funded Projects							
682	368430	Ngebo Community Water Supply	5,600,000			5,600,000	350,191	5,600,000	
682	368410	Ngebo/KwaDukuza Water Supply	35,000,000			35,000,000	2,852,317	33,013,336	
682	367300	Hlimbithwa 1 Water Supply	2,000,000			2,000,000	34,899	2,000,000	
682	367820	Ozwathini Gcwensa/Mlamula Water Supply	6,090,000			6,090,000	113,742	5,976,258	
682	367800	Ozwathini Gcwensa/Nodwengu Water Supply	6,000,000			6,000,000	1,015,531	5,121,137	
682	367810	Ozwathini Mathulini Water Supply	1,200,000			1,200,000	-	1,200,000	
682	367440	Luthuli Water Project	2,090,000			2,090,000	268,374	2,000,000	
682	368361	Mthombisa Water Supply	1,000,000			1,000,000	24,170	1,000,000	
682	368100	Sans Sauchi Bulwer Farm Extension	9,000,000			9,000,000	793,105	8,206,895	
682	368600	Macambini Water Supply Phase 2	12,000,000			12,000,000	88,650	12,000,000	
682	368620	Ndulinde Water Supply Scheme	26,200,000			26,200,000	1,813,657	25,280,888	
682	367640	Ndwedwe Ward 16 Sanitation	5,000,000			5,000,000	863,027	5,000,000	
682	368405	Ndwedwe HH Sanitation	3,000,000			3,000,000	-	3,000,000	
682	368390	Mandeni Ward 16 HH Sanitation	3,000,000			3,000,000	-	3,000,000	
682	367500	Maqumbi Household Sanitation Phase 2	3,000,000			3,000,000	-	3,000,000	
682	367510	MIG PMU	2,800,000			2,800,000	1,438,596	1,361,404	
			122,890,000			122,890,000	9,656,258	3,526,176	116,759,918
		Other Grants							
684	359100	Melville Package Treatment Plant - DLGTA	7,000,000			7,000,000	-	7,000,000	
684	359200	Peaking power plant pipeline - DBSA/IDC	12,000,000			12,000,000	-	12,000,000	
684	359300	Woodmead development pipeline - DBSA/IDC	10,000,000			10,000,000	-	10,000,000	
684	359400	Lower Tugela Bulk Water Supply - DWAF	22,000,000			22,000,000	1,931,680	20,068,320	
684	359500	Refurbishment of waste water works - DWAF	10,000,000			10,000,000	-	10,000,000	
			61,000,000			61,000,000	1,931,680	59,068,320	
		TOTAL TECHNICAL SERVICES	246,576,600	6,000,000	1,150,000	253,726,600	14,760,810	4,729,860	243,720,492
		CAPITAL BUDGET	248,576,600	6,000,000	4,369,600	258,946,200	14,764,141	4,729,860	248,936,760

HEMBE DISTRICT MUNICIPALITY
BUDGET CONTROL REPORT - DEPARTMENTAL
SEPTEMBER 2010

ANNEXURE C

DEPARTMENT	MONTH-TO-DATE	YEAR-TO-DATE(SEPT)	PRORATA BUDGET	VARIANCE	TOTAL BUDGET	AVAILABLE BUDGET	VARIANCE %
TECHNICAL SERVICES							
INCOME							
SERVICE CHARGES	-7,726,779	-22,330,940	-26,142,302	3,811,362	-104,569,208	-82,238,268	117.07%
OTHER INCOME	-585,075	-2,354,507	-1,626,399	-728,109	-5,505,594	-4,151,037	69.08%
EXPENDITURE							
SALARIES & ALLOWANCES	3,071,995	8,867,984	10,392,721	-1,524,737	41,570,884	32,702,900	117.19%
REPAIRS & MAINTENANCE	774,369	1,346,626	5,967,500	-4,620,874	23,870,006	22,523,574	443.14%
PROVISIONS	1,921,852	5,765,566	5,625,000	140,566	22,500,000	16,734,444	97.56%
GENERAL EXPENSES	2,987,010	9,201,056	9,281,222	-80,166	37,124,887	27,923,831	100.87%
CAPITAL CHARGES	805,315	805,315	3,187,511	-2,382,196	12,750,044	11,944,729	395.81%
BULK PURCHASES	3,655,532	7,440,177	12,211,066	-4,770,889	48,844,262	41,404,085	164.12%
MANAGEMENT CONTRACT	481,403	860,233	1,975,000	-1,114,767	7,900,000	7,039,767	229.59%
RECHARGES	0	0	0	0	0	0	0.00%
	13,097,474	34,286,947	48,640,019	-14,353,072	194,560,077	160,273,130	
TOTAL TECHNICAL SERVICES	4,785,619	9,601,500	20,871,319	-11,269,819	83,485,275	73,883,775	
CORPORATE GOVERNANCE							
INCOME							
DISASTER MANAGEMENT - OBSA	0	0	0	0	0	0	0.00%
CALL CENTRE - COGTA	0	0	-625,000	625,000	-2,500,000	-2,500,000	0.00%
2010 WORLD CUP	0	0	0	0	0	0	0.00%
HERITAGE CORP GALA DINNER	-400,000	-400,000	0	-400,000	0	400,000	0.00%
	-400,000	-400,000	-625,000	225,000	-2,500,000	-2,100,000	
EXPENDITURE							
ALLOWANCES TO MEMBERS	455,120	1,326,094	1,499,466	-173,371	5,997,862	4,671,768	113.07%
SALARIES & ALLOWANCES	437,185	1,280,067	1,322,359	-42,297	5,289,436	4,009,374	103.30%
REPAIRS & MAINTENANCE	0	0	0	0	0	0	0.00%
PROVISIONS	0	0	0	0	0	0	0.00%
GENERAL EXPENSES	571,252	2,431,697	5,722,850	-3,291,159	22,891,400	20,459,703	235.34%
CAPITAL CHARGES	0	0	0	0	0	0	0.00%
BULK PURCHASES	0	0	0	0	0	0	0.00%
MANAGEMENT CONTRACT	0	0	0	0	0	0	0.00%
RECHARGES	0	0	0	0	0	0	0.00%
	1,463,557	5,037,854	8,544,675	-3,506,821	34,178,698	29,140,844	
TOTAL CORPORATE GOVERNANCE	1,063,557	4,637,854	7,919,675	-3,281,821	31,678,698	27,040,844	
CORPORATE SERVICES							
INCOME							
GRANT INCOME	28,639	-29,166	-175,000	145,834	-700,000	-670,834	600.01%
OTHER INCOME	-45,797	-44,850	-68,880	24,030	-275,520	-230,670	153.58%
	-15,158	-74,016	-243,880	169,864	-975,520	-901,504	
EXPENDITURE							
SALARIES & ALLOWANCES	772,315	2,350,540	2,586,456	-235,916	10,345,824	7,995,284	110.04%
REPAIRS & MAINTENANCE	386,434	631,577	752,500	-120,923	3,010,000	2,378,422	119.15%
PROVISIONS	28,306	84,819	84,919	0	339,677	254,758	100.00%
GENERAL EXPENSES	1,610,417	5,638,281	6,447,842	-809,561	25,791,366	20,153,085	114.36%
CAPITAL CHARGES	0	0	55,980	-55,980	223,919	223,919	0.00%
BULK PURCHASES	0	0	0	0	0	0	0.00%
MANAGEMENT CONTRACT	0	0	0	0	0	0	0.00%
RECHARGES	0	0	0	0	0	0	0.00%
	2,797,472	8,705,317	9,927,697	-1,222,380	39,710,786	31,005,469	
TOTAL CORPORATE SERVICES	2,782,314	8,631,301	9,683,817	-1,052,515	38,735,266	30,103,965	
FINANCE							
INCOME							
EQUITABLE SHARE	0	-74,455,796	-44,673,500	-29,782,296	-178,694,000	-104,238,204	60.00%
INTEREST ON INVESTMENTS	-468,798	-1,317,232	-1,125,000	-192,232	-4,500,000	-3,182,768	85.41%
OTHER GRANTS	14,916,000	0	-337,500	337,500	-1,350,000	-1,350,000	0.00%
OTHER INCOME	-1,621,328	-4,978,930	-4,742,949	-235,981	-18,971,796	-13,992,866	95.26%
	12,825,874	-80,751,958	-50,878,949	-29,873,009	-203,515,796	-122,763,838	
EXPENDITURE							
SALARIES & ALLOWANCES	1,198,492	3,597,705	4,765,847	-1,168,142	19,063,386	15,465,681	132.47%
REPAIRS & MAINTENANCE	0	0	0	0	0	0	0.00%
PROVISIONS	80,340	236,693	522,500	-285,807	2,090,000	1,853,307	220.75%
GENERAL EXPENSES	349,012	3,008,925	3,121,915	-112,989	12,487,658	9,478,733	103.76%
CAPITAL CHARGES	0	0	0	0	0	0	0.00%
BULK PURCHASES	0	0	0	0	0	0	0.00%
MANAGEMENT CONTRACT	0	0	0	0	0	0	0.00%
RECHARGES	-555,331	-1,665,993	-1,665,993	0	-6,663,972	-4,997,973	100.00%
	1,072,514	5,177,330	6,744,268	-1,566,938	26,977,072	21,799,742	
TOTAL FINANCE	13,898,388	-75,574,628	-44,134,681	-31,439,947	-176,538,724	-100,964,096	
LED AND PLANNING							
INCOME							
GRANT INCOME	0	-230,328	-271,489	41,162	-1,085,956	-855,629	117.57%

DEPARTMENT	MONTH-TO-DATE	YEAR-TO-DATE(SEPT)	PRORATA BUDGET	VARIANCE	TOTAL BUDGET	AVAILABLE BUDGET	VARIANCE %
OTHER INCOME	0	0	-521,011	521,011	-2,084,043	-2,084,043	0.00%
	0	-230,328	-792,500	562,172	-3,169,999	-855,629	
EXPENDITURE							
SALARIES & ALLOWANCES	645,941	1,697,094	2,279,260	-582,165	9,117,038	7,419,944	134.30%
REPAIRS & MAINTENANCE	0	0	0	0	0	0	0.00%
PROVISIONS	26,354	79,063	79,063	0	316,251	237,188	100.00%
GENERAL EXPENSES	169,300	15,334,927	2,275,250	13,059,677	9,100,999	-6,233,928	14.84%
CAPITAL CHARGES	0	0	0	0	0	0	0.00%
BULK PURCHASES	0	0	0	0	0	0	0.00%
MANAGEMENT CONTRACT	0	0	0	0	0	0	0.00%
RECHARGES	0	0	0	0	0	0	0.00%
	841,595	17,111,084	4,633,572	12,477,512	18,534,288	1,423,204	
TOTAL LED AND PLANNING	841,595	16,880,757	3,841,072	13,039,684	15,364,289	567,575	
OFFICE OF THE MUNICIPAL MANAGER							
EXPENDITURE							
SALARIES & ALLOWANCES	386,095	1,094,207	1,021,662	72,544	4,086,649	2,992,442	93.37%
REPAIRS & MAINTENANCE	0	0	0	0	0	0	0.00%
PROVISIONS	19,522	58,565	58,565	0	234,260	175,695	100.00%
GENERAL EXPENSES	12,655	62,332	565,401	-503,069	2,261,603	2,199,271	907.08%
CAPITAL CHARGES	0	0	0	0	0	0	0.00%
BULK PURCHASES	0	0	0	0	0	0	0.00%
MANAGEMENT CONTRACT	0	0	0	0	0	0	0.00%
RECHARGES	0	0	0	0	0	0	0.00%
	418,271	1,215,104	1,645,628	-430,524	6,582,512	5,367,408	
TOTAL:OFFICE OF THE MUNICIPAL MANAGER	418,271	1,215,104	1,645,628	-430,524	6,582,512	5,367,408	
SUMMARY PER DEPARTMENT							
TECHNICAL SERVICES	4,785,619	9,601,500	20,871,319	-11,269,819	83,485,275	78,660,395	
CORPORATE GOVERNANCE	1,053,557	4,637,854	7,919,675	-3,281,821	31,678,698	28,104,402	
CORPORATE SERVICES	2,782,314	8,631,301	9,683,817	-1,052,515	38,735,266	32,886,279	
FINANCE	13,898,388	-75,574,628	-44,134,681	-31,439,947	-176,538,724	-87,065,708	
LED AND PLANNING	841,595	16,880,757	3,841,072	13,039,684	15,364,289	-674,872	
OFFICE OF THE MUNICIPAL MANAGER	418,271	1,215,104	1,645,628	-430,524	6,582,512	5,785,680	
TOTAL HEMBE	23,789,745	-34,608,114	-173,171	-34,434,943	-692,684	57,705,175	
TOTAL INCOME	4,098,861	-105,141,748	-80,309,029	-25,832,719	-321,236,117	-213,010,326	
TOTAL EXPENDITURE	19,690,884	71,533,635	80,135,858	-8,602,224	320,543,433	249,009,798	
NET (SURPLUS)/DEFICIT	23,789,745	-34,608,114	-173,171	-34,434,943	-692,684	35,999,473	