

EMTHANJENI MUNICIPALITY



DECEMBER MONTHLY BUDGET STATEMENT FOR THE YEAR 2019-2020

SCHEDULE C:

MONTHLY AND SUPPORTING DOCUMENTATION OF A MUNICIPALITY

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Table of Contents

Table of Contents	1
Glossary	3
PART 1 – IN-YEAR REPORT	5
Section 1 – Mayor’s Report.....	5
Section 2 – Resolutions.....	6
Section 3 – Executive Summary	6
Section 4 – In-year budget statement tables	8
PART 2 – SUPPORTING DOCUMENTATION	16
Section 5 – Debtors' analysis	16
Section 6 – Creditors' analysis	17
Section 7 – Investment portfolio analysis	18
Section 8 – Allocation and grant receipts and expenditure	20
Section 9 – Expenditure on councillor and board members allowances and employee benefits	22
Section 10 – Capital programme performance	22
Section 11 – Material variances to the SDBIP.....	27
Section 12 – Parent municipality financial performance	27
Section 13 – Municipal entity summary	27
Section 14 – In-year reports of municipal entities attached to the municipality's in-year report	27
Section 15 – Other supporting documentation.....	27
Section 16 – Municipal manager’s quality certification	28

Glossary

- **Adjustments budget** – Prescribed in section 28 of the MFMA. The formal means by which a municipality DECEMBER revise its annual budget during the year.
- **Allocations** – Money received from Provincial or National Government or other municipalities.
- **Budget** – The financial plan of the Municipality.
- **Budget related policy** – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
- **Capital expenditure** - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.
- **Cash flow statement** – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it DECEMBER not be paid in the same period.
- **DORA** – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
- **Equitable share** – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
- **Fruitless and wasteful expenditure** – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
- **GFS** – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
- **GRAP** – Generally Recognised Accounting Practice. The new standard for municipal accounting.
- **IDP** – Integrated Development Plan. The main strategic planning document of the Municipality.
- **MBRR** – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.
- **MFMA** – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

- **MIG** – Municipal Infrastructure Grant.
- **MTREF** – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.
- **Operating expenditure** – Spending on the day to day expenses of the Municipality such as salaries and wages.
- **Rates** – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.
- **SDBIP** – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
- **Strategic objectives** – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
- **Unauthorised expenditure** – Generally, is spending without, or in excess of, an approved budget.
- **Virement** – A transfer of budget.
- **Virement policy** - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.
- **Vote** – One of the main segments into which a budget. In Emthanjeni Municipality this means at directorate level.

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for December 2019 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. In accordance with Section 71(1) of the Municipal Finance Management Act.

1.1.1 Financial problems or risks facing the municipality

The Major area of concern is the under-performance in relation to the implementation of the capital budget. Current year performance will be analysed in depth prior to any adjustments budget taking place after the midyear review to ensure capital resources are utilised correctly during the financial year.

1.1.2 Relevant information

The figures relating to the 2018/2019 financial year are yet to be audited thus these figures are draft.

Year-to-date operating revenue realised is -3 % below the year-to-date budget for December 2019.

The abnormally high revenue includes the annual property rates and other fixed service charges billed to consumers for the 2019/2020 financial year, this situation arose because certain customer’s property rates being billed annually. As well as operating grants received that exceeds the monthly budget the reason for this being that there was no payment schedule available at the time of concluding the budget.

Operating expenditure incurred amounts to -19% below the year-to-date operating expenditure. 23.88% of the total capital budget has been spent at 31 December 2019, with 93.68% of that being funded from capital grants.ⁱ

ⁱ Table C5 - Capital Expenditure (municipal vote, standard classification and fundi

Section 2 – Resolutions

IN-YEAR REPORTS 2018/2019

This is the resolution that will be presented to Council when the In-Year Report is tabled:

RECOMMENDATION:

- (a) That Council notes the monthly budget statement and supporting documentation for January 2019.

Section 3 – Executive Summary

3.1 Introduction

The 2018/19 figures are in the process of being audited. Year-to-date operating revenue realised is -3 % below the year-to-date budget for December 2019. The abnormally high revenue includes the annual property rates and other fixed service charges billed to consumers for the 2019/2020 financial year, this situation arose because certain customer's property rates being billed annually. As well as operating grants received that exceeds the monthly budget the reason for this being that there was no payment schedule available at the time of concluding the budget.

Operating expenditure incurred amounts to -19% below the year-to-date operating expenditure. 23.88% of the total capital budget has been spent at 31 December 2019, with 93.68% of that being funded from capital grants.ⁱⁱ

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest Adjustments)

Revenue by Source

Year-to-date revenue realised R3, 471 Million, below year-to-date budget projections for December 2019².

Operating expenditure by type

Year-to-date expenditure is -19% or R24, 047 Million, below the year-to-date budget as at 31 December 2019.

Refer to Section 4 – Table C4 for further details on both revenue by source and expenditure by type.

² Table C4 – Total revenue by source (excluding capital transfers and contributions)
Table C4 – Total expenditure by type

Capital expenditure

Year-to-date expenditure on capital amounts to R11.674 million or 23.88% of the capital budget of R48.873 million⁴, 93.68% of expenditure to date has been funded from capital grants recognised⁵.

Refer to Section 4 – Table C5 for more detail.

Cash flows

The financial year commenced with cash & cash equivalents balance of R23, 992 million⁶.

Refer to section 4 – Supporting Table C9 and Section 7 for more detail on the cash position.

3.3 Material variances

Description	Variance
<u>Revenue by source</u>	
Property rates	5 247
Service charges - electricity re	(4 628)
Fines	(3 650)
Licences and permits	(940)
<u>Expenditure by type</u>	
Debt impairment	(3 710)
Depreciation & asset impairment	(5 087)
Other expenditure	(1 258)
Other materials	(3 216)
<u>Capital expenditure</u>	
Road transport	(14 006)
Electricity	(31)
Water	6 510
Waste water management	-
<u>Cash Flow</u>	
Service charges	(20 356)
Other revenue	13 354
Capital assets	(9 920)

3.4 Remedial or corrective steps

Reasons for material deviations	Remedial or corrective steps/remarks
The farmers property rates are charged yearly and thus the actual amount is higher than the budgeted amount.	The current situation will correct itself during the financial year
Due to high usage of pre-paid electricity during months the estimated revenue was expected to be more	The current situation will be corrected in the adjustment budget
Are Done at year end	The situation will be fixed at year end
Are Done at year end	The situation will be fixed at year end
Other expenditure was estimated to be higher	The situation will be taken into account when drawing up the adjustment budget of 2018-19
Underspending on the repairs and maintenance Budget	The situation will be taken into account when drawing up the adjustment budget of 2018-19
Slow capital spending	The situation will be taken into account when drawing up the adjustment budget of 2018-19
Slow capital spending	The situation will be taken into account when drawing up the adjustment budget of 2018-19
Slow capital spending	The situation will be taken into account when drawing up the adjustment budget of 2018-19
Slow capital spending	The situation will be taken into account when drawing up the adjustment budget of 2018-19
Slow collection due to customers not paying accounts	Continued Enforcing of the credit collection policy as well as looking to adjusted the estimated revenue collection The situation will be taken into account when drawing up the adjustment budget of 2018-19
Slow capital spending	The situation will be taken into account when drawing up the adjustment budget of 2018-19

⁴ Table C5 – Total capital expenditure

⁵ Table C5 - Capital Expenditure (municipal vote, standard classification and funding)

⁶ Table C7 – Cash flow (cash and cash equivalents = cashbook and current investmen

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

NC073 Emthanjeni - Table C1 Monthly Budget Statement Summary - M06 December

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	32 179	32 175	35 778	1 784	22 236	16 988	5 247	31%	30 665
Service charges	117 824	157 675	157 862	11 332	60 033	69 066	(9 033)	-13%	106 383
Investment revenue	1 468	2 056	2 056	11	312	1 028	(716)	-70%	806
Transfers recognised - operational	45 375	49 796	49 796	6 539	28 279	23 910	4 369	18%	41 210
Other own revenue	14 747	10 732	15 545	2 813	18 679	22 017	(3 338)	-15%	38 515
Total Revenue (excluding capital transfers and contributions)	211 592	252 434	261 036	22 480	129 537	133 008	(3 471)	-3%	217 580
Employee costs	76 915	89 208	81 208	7 181	43 388	42 113	1 275	3%	69 838
Remuneration of Councillors	5 335	6 631	6 631	456	2 739	3 104	(366)	-12%	5 046
Depreciation & asset impairment	62 755	10 175	10 175	-	-	5 087	(5 087)	-100%	7 337
Finance charges	8 207	2 038	2 038	914	2 729	1 019	1 710	168%	5 468
Materials and bulk purchases	72 118	85 045	82 045	5 464	29 532	42 862	(13 329)	-31%	73 894
Transfers and grants	469	1 913	1 913	-	-	-	-	-	-
Other expenditure	59 170	50 140	50 140	2 361	22 371	30 620	(8 249)	-27%	54 381
Total Expenditure	284 970	245 151	234 151	16 377	100 760	124 806	(24 047)	-19%	215 964
Surplus/(Deficit)	(73 378)	7 283	26 886	6 103	28 778	8 202	20 576	251%	1 618
Transfers recognised - capital	30 017	29 784	29 784	-	1 500	15 533	(14 033)	-90%	14 602
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(43 361)	37 068	56 670	6 103	30 278	23 735	6 542	28%	16 218
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(43 361)	37 068	56 670	6 103	30 278	23 735	6 542	28%	16 218
Capital expenditure & funds sources									
Capital expenditure	20 832	48 873	48 873	3 042	11 674	22 664	(10 990)	-48%	20 739
Capital transfers recognised	10 478	29 784	29 784	2 916	10 937	14 892	(3 955)	-27%	13 905
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	9 497	12 000	12 000	-	-	-	-	-	-
Internally generated funds	856	7 088	-	126	736	7 772	(7 036)	-91%	6 834
Total sources of capital funds	20 832	48 873	41 784	3 042	11 674	22 664	(10 990)	-48%	20 739
Financial position									
Total current assets	84 383	71 273	71 273	-	154 222	-	-	-	110 700
Total non current assets	860 127	911 213	911 213	-	770 963	-	-	-	937 687
Total current liabilities	94 970	63 668	63 668	-	227 329	-	-	-	31 639
Total non current liabilities	83 832	52 247	52 247	-	2 459	-	-	-	36 071
Community wealth/Equity	765 708	866 572	866 572	695 397	695 397	695 397	0	0%	980 677
Cash flows									
Net cash from (used) operating	35 458	36 719	36 719	7 967	43 342	18 360	(24 982)	-136%	23 890
Net cash from (used) investing	(31 910)	(48 673)	(48 673)	(3 353)	(14 402)	(24 353)	(9 951)	41%	(20 610)
Net cash from (used) financing	(3 388)	11 501	11 501	(551)	(2 758)	4 748	7 506	158%	(590)
Cash/cash equivalents at the month/year end	2 943	487	487	-	29 124	(306)	(29 430)	9632%	5 634
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys- 1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	12 848	5 713	4 923	4 749	4 426	17 003	91 321	140 983
Creditors Age Analysis									
Total Creditors	6 938	6 495	8 652	51 753	-	-	-	-	73 839

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

NC073 Emthanjeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		55 913	60 075	63 677	5 314	39 863	30 938	8 925	29%	51 180
Executive and council		4 930	4 955	4 955	648	4 359	2 478	1 882	76%	4 295
Budget and treasury office		50 917	22 630	22 630	4 665	35 465	28 429	7 036	25%	46 801
Corporate services		66	32 490	36 092	1	38	31	7	22%	84
<i>Community and public safety</i>		13 595	20 125	25 125	85	1 695	8 327	(6 632)	-80%	11 325
Community and social services		1 777	1 602	1 602	56	775	801	(26)	-3%	1 942
Sport and recreation		148	12 126	12 126	1	11	3 078	(3 067)	-100%	123
Public safety		10 701	6 349	11 349	24	213	4 424	(4 212)	-95%	7 991
Housing		968	49	49	3	697	25	672	2732%	41
Health		1	-	-	-	-	-	-	-	1 227
<i>Economic and environmental services</i>		15 089	3 043	3 043	-	326	10 723	(10 397)	-97%	3 816
Planning and development		1 000	2 503	2 503	-	305	10 453	(10 148)	-97%	1 610
Road transport		14 088	540	540	-	21	270	(249)	-92%	2 207
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		157 014	198 975	198 975	17 081	89 153	98 900	(9 746)	-10%	165 860
Electricity		83 532	95 304	95 304	8 564	46 708	49 435	(2 727)	-6%	90 239
Water		42 472	41 053	41 053	3 679	18 207	23 644	(5 437)	-23%	38 471
Waste water management		19 843	44 927	44 927	3 030	15 235	16 044	(809)	-5%	24 322
Waste management		11 168	17 690	17 690	1 808	9 004	9 777	(773)	-8%	12 828
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	241 610	282 218	290 821	22 480	131 037	148 888	(17 851)	-12%	232 182
Expenditure - Standard										
<i>Governance and administration</i>		61 423	55 806	53 806	3 423	22 421	27 418	(4 997)	-18%	48 553
Executive and council		22 945	17 008	17 008	880	6 414	8 239	(1 825)	-22%	14 054
Budget and treasury office		26 704	19 677	18 910	1 897	11 164	11 571	(407)	-4%	21 982
Corporate services		11 773	19 121	17 887	645	4 844	7 608	(2 764)	-36%	12 518
<i>Community and public safety</i>		34 400	31 614	29 614	2 034	12 440	15 735	(3 295)	-21%	29 417
Community and social services		19 040	14 102	13 102	833	5 144	6 894	(1 750)	-25%	11 849
Sport and recreation		4 367	4 959	4 459	358	2 247	2 647	(400)	-15%	4 654
Public safety		7 284	9 913	9 413	668	3 931	4 847	(915)	-19%	10 367
Housing		3 672	2 475	2 475	175	1 115	1 265	(149)	-12%	2 400
Health		37	165	165	-	3	83	(80)	-96%	148
<i>Economic and environmental services</i>		38 185	30 679	29 179	1 425	10 467	15 862	(5 395)	-34%	28 440
Planning and development		15 530	14 189	13 689	732	5 460	7 071	(1 611)	-23%	12 162
Road transport		22 654	16 490	15 490	693	5 008	8 791	(3 784)	-43%	16 278
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		149 735	126 569	121 069	9 401	54 848	65 506	(10 658)	-16%	108 815
Electricity		96 038	88 174	84 174	6 056	32 872	43 819	(10 947)	-25%	71 539
Water		25 975	14 707	14 207	1 129	7 146	8 067	(920)	-11%	12 906
Waste water management		16 230	11 906	11 406	1 111	7 236	6 984	252	4%	12 936
Waste management		11 492	11 781	11 281	1 106	7 593	6 636	957	14%	11 435
<i>Other</i>		1 228	483	483	94	583	285	298	104%	738
Total Expenditure - Standard	3	284 970	245 151	234 151	16 377	100 760	124 806	(24 047)	-19%	215 964
Surplus/ (Deficit) for the year		(43 361)	37 068	56 670	6 103	30 278	24 082	6 196	26%	16 218

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

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions. The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

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

The operating expenditure budget is approved by Council on the municipal vote level.

NC073 Emthanjeni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Financial Performance (revenue and expenditure by municipal vote) - M06 December										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		4 930	4 955	4 955	648	4 359	2 478	1 882	76.0%	4 295
Vote 2 - FINANCE AND ADMINISTRATION		50 983	55 120	58 722	4 666	35 503	28 460	7 043	24.7%	46 885
Vote 3 - PLANNING AND DEVELOPMENT		1 000	2 503	2 503	-	305	10 453	(10 148)	-97.1%	1 610
Vote 4 - HEALTH		1	-	-	-	-	-	-	-	1 227
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 777	1 602	1 602	56	775	801	(26)	-3.2%	1 942
Vote 6 - PUBLIC SAFETY		10 701	6 349	11 349	24	213	4 424	(4 212)	-95.2%	7 991
Vote 7 - SPORT AND RECREATION		148	12 126	12 126	1	11	3 078	(3 067)	-99.7%	123
Vote 8 - ROAD TRANSPORT		14 088	540	540	-	21	270	(249)	-92.1%	2 207
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING SERVICES		968	49	49	3	697	25	672	2732.4%	41
Vote 11 - WASTE MANAGEMENT		11 168	17 690	17 690	1 808	9 004	9 777	(773)	-7.9%	12 828
Vote 12 - WASTE WATER MANAGEMENT		19 843	44 927	44 927	3 030	15 235	16 044	(809)	-5.0%	24 322
Vote 13 - ELECTRICITY		83 532	95 304	95 304	8 564	46 708	49 435	(2 727)	-5.5%	90 239
Vote 14 - WATER		42 472	41 053	41 053	3 679	18 207	23 644	(5 437)	-23.0%	38 471
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	241 610	282 218	290 821	22 480	131 037	148 888	(17 851)	-12.0%	232 182
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		22 945	17 008	17 008	880	6 414	8 239	(1 825)	-22.2%	14 054
Vote 2 - FINANCE AND ADMINISTRATION		38 478	38 797	36 797	2 542	16 008	19 179	(3 171)	-16.5%	34 499
Vote 3 - PLANNING AND DEVELOPMENT		15 530	14 189	13 689	732	5 460	7 071	(1 611)	-22.8%	12 162
Vote 4 - HEALTH		37	165	165	-	3	83	(80)	-96.2%	148
Vote 5 - COMMUNITY AND SOCIAL SERVICES		19 040	14 102	13 102	833	5 144	6 894	(1 750)	-25.4%	11 849
Vote 6 - PUBLIC SAFETY		7 284	9 913	9 413	668	3 931	4 847	(915)	-18.9%	10 367
Vote 7 - SPORT AND RECREATION		4 367	4 959	4 459	358	2 247	2 647	(400)	-15.1%	4 654
Vote 8 - ROAD TRANSPORT		22 654	16 489	15 489	693	5 008	8 791	(3 784)	-43.0%	16 278
Vote 9 - OTHER		1 228	483	483	94	583	285	298	104.5%	738
Vote 10 - HOUSING SERVICES		3 672	2 475	2 475	175	1 115	1 265	(149)	-11.8%	2 400
Vote 11 - WASTE MANAGEMENT		11 492	11 781	11 281	1 106	7 593	6 636	957	14.4%	11 435
Vote 12 - WASTE WATER MANAGEMENT		16 230	11 906	11 406	1 111	7 236	6 984	252	3.6%	12 936
Vote 13 - ELECTRICITY		96 038	88 174	84 174	6 056	32 872	43 819	(10 947)	-25.0%	71 539
Vote 14 - WATER		25 975	14 707	14 207	1 129	7 146	8 067	(920)	-11.4%	12 906
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	284 970	245 151	234 151	16 377	100 760	124 806	(24 047)	-19.3%	215 964
Surplus/ (Deficit) for the year	2	(43 361)	37 068	56 670	6 103	30 278	24 082	6 196	25.7%	16 218

Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)

NC073 Emthanjeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Table 04 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		31 790	32 175	35 778	1 784	22 236	16 988	5 247	31%	30 665
Property rates - penalties & collection charges		388	-	-	-	-	-	-	-	-
Service charges - electricity revenue		73 251	89 587	89 587	5 700	28 857	33 485	(4 628)	-14%	56 203
Service charges - water revenue		25 951	35 941	35 941	3 050	15 682	17 477	(1 795)	-10%	25 864
Service charges - sanitation revenue		11 865	20 431	20 431	1 617	9 703	11 221	(1 518)	-14%	15 972
Service charges - refuse revenue		6 273	11 716	11 716	931	5 583	6 789	(1 206)	-18%	8 226
Service charges - other		484	-	187	34	208	93	115	123%	118
Rental of facilities and equipment		852	1 078	1 078	64	410	445	(35)	-8%	786
Interest earned - external investments		1 468	2 056	2 056	11	312	1 028	(716)	-70%	806
Interest earned - outstanding debtors		1 093	1 428	1 428	207	1 197	714	483	68%	954
Dividends received		-	-	-	-	-	-	-	-	-
Fines		9 202	4 598	9 598	3	59	3 709	(3 650)	-98%	6 943
Licences and permits		1 630	2 259	2 259	22	188	1 128	(940)	-83%	2 508
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		45 375	49 796	49 796	6 539	28 279	23 910	4 369	18%	41 210
Other revenue		1 967	1 369	1 182	2 516	16 783	15 920	863	5%	27 195
Gains on disposal of PPE		3	-	-	-	41	100	(59)	-59%	130
Total Revenue (excluding capital transfers and contributions)		211 592	252 434	261 036	22 480	129 537	133 008	(3 471)	-3%	217 580
Expenditure By Type										
Employee related costs		76 915	89 208	81 208	7 181	43 388	42 113	1 275	3%	69 838
Remuneration of councillors		5 335	6 631	6 631	456	2 739	3 104	(366)	-12%	5 046
Debt impairment		25 032	7 421	7 421	-	-	3 710	(3 710)	-100%	8 901
Depreciation & asset impairment		62 755	10 175	10 175	-	-	5 087	(5 087)	-100%	7 337
Finance charges		8 207	2 038	2 038	914	2 729	1 019	1 710	168%	5 468
Bulk purchases		59 964	74 329	71 329	5 117	26 301	36 415	(10 113)	-28%	57 123
Other materials		12 154	10 716	10 716	347	3 231	6 447	(3 216)	-50%	16 771
Contracted services		7 299	20 227	20 227	171	2 256	5 537	(3 281)	-59%	9 846
Transfers and grants		469	1 913	1 913	-	-	-	-	-	-
Other expenditure		24 895	22 492	22 492	2 191	20 115	21 373	(1 258)	-6%	35 634
Loss on disposal of PPE		1 945	-	-	-	-	-	-	-	-
Total Expenditure		284 970	245 151	234 151	16 377	100 760	124 806	(24 047)	-19%	215 964
Surplus/(Deficit)		(73 378)	7 283	26 886	6 103	28 778	8 202	20 576	0	1 616
Transfers recognised - capital		30 017	29 784	29 784	-	1 500	15 533	(14 033)	(0)	14 602
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(43 361)	37 068	56 670	6 103	30 278	23 735	-	-	16 218
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(43 361)	37 068	56 670	6 103	30 278	23 735	-	-	16 218
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(43 361)	37 068	56 670	6 103	30 278	23 735	-	-	16 218
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(43 361)	37 068	56 670	6 103	30 278	23 735	-	-	16 218

Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

NC073 Emthanjeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M06 December

Vote Description	Rel	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Multi-Year expenditure appropriation	2	-	-	-	-	-	-	-	-	-
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2	-	-	-	-	-	-	-	-	-
Vote 1 - EXECUTIVE AND COUNCIL		30	1 631	1 631	126	412	408	4	1%	137
Vote 2 - FINANCE AND ADMINISTRATION		123	809	809	-	-	677	(677)	-100%	1 735
Vote 3 - PLANNING AND DEVELOPMENT		7	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		409	69	69	-	-	167	(167)	-100%	296
Vote 6 - PUBLIC SAFETY		531	30	30	-	-	158	(158)	-100%	63
Vote 7 - SPORT AND RECREATION		2	34	34	-	756	2 994	(2 237)	-75%	75
Vote 8 - ROAD TRANSPORT		9 433	40 609	40 609	-	805	14 811	(14 006)	-95%	4 200
Vote 10 - HOUSING SERVICES		5 213	-	-	-	-	113	(113)	-100%	-
Vote 11 - WASTE MANAGEMENT		2	9	9	-	-	40	(40)	-100%	29
Vote 12 - WASTE WATER MANAGEMENT		164	-	-	-	-	75	(75)	-100%	981
Vote 13 - ELECTRICITY		3 635	1 770	1 770	-	986	1 018	(31)	-3%	5 400
Vote 14 - WATER		1 284	3 910	3 910	2 916	8 715	2 205	6 510	295%	7 822
Total Capital single-year expenditure	4	20 832	48 873	48 873	3 042	11 674	22 664	(10 990)	-48%	20 739
Total Capital Expenditure		20 832	48 873	48 873	3 042	11 674	22 664	(10 990)	-48%	20 739
Capital Expenditure - Standard Classification										
<i>Governance and administration</i>		153	2 441	719	126	412	1 085	(673)	-62%	1 873
Executive and council		30	1 631	-	126	412	408	4	1%	137
Budget and treasury office		98	639	548	-	-	447	(447)	-100%	1 385
Corporate services		25	171	171	-	-	230	(230)	-100%	350
<i>Community and public safety</i>		6 155	134	13 591	-	756	3 431	(2 675)	-78%	434
Community and social services		409	69	600	-	-	167	(167)	-100%	296
Sport and recreation		2	34	11 941	-	756	2 994	(2 237)	-75%	75
Public safety		531	30	600	-	-	158	(158)	-100%	63
Housing		5 213	-	450	-	-	113	(113)	-100%	-
<i>Economic and environmental services</i>		9 440	40 609	19 633	-	805	14 811	(14 006)	-95%	4 200
Planning and development		7	-	-	-	-	-	-	-	-
Road transport		9 433	40 609	19 633	-	805	14 811	(14 006)	-95%	4 200
<i>Trading services</i>		5 084	5 689	5 689	2 916	9 701	3 337	6 363	191%	14 232
Electricity		3 635	1 770	1 770	-	986	1 018	(31)	-3%	5 400
Water		1 284	3 910	3 910	2 916	8 715	2 205	6 510	295%	7 822
Waste water management		164	-	-	-	-	75	(75)	-100%	981
Waste management		2	9	9	-	-	40	(40)	-100%	29
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	20 832	48 873	39 632	3 042	11 674	22 664	(10 990)	-48%	20 739
Funded by:										
National Government		10 478	29 784	29 784	2 916	10 937	14 892	(3 955)	-27%	13 905
Transfers recognised - capital		10 478	29 784	29 784	2 916	10 937	14 892	(3 955)	-27%	13 905
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	9 497	12 000	12 000	-	-	-	-	-	-
Internally generated funds		856	7 088	-	126	736	7 772	(7 036)	-91%	6 834
Total Capital Funding		20 832	48 873	41 784	3 042	11 674	22 664	(10 990)	-48%	20 739

Table C6: Monthly Budget Statement - Financial Position

NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		279	83	83	87	968
Call investment deposits		12 547	8 483	8 483	32 709	10 075
Consumer debtors		71 098	62 218	62 218	64 029	22 824
Other debtors		-	-	-	(1 236)	11 277
Current portion of long-term receivables		5	5	5	-	-
Inventory		454	484	484	58 633	65 556
Total current assets		84 383	71 273	71 273	154 222	110 700
Non current assets						
Long-term receivables		2	2	2	-	-
Investments		28	29	29	29	29
Investment property		76 955	79 365	79 365	5 719	5 004
Investments in Associate		-	-	-	-	-
Property, plant and equipment		782 998	831 416	831 416	765 113	932 114
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		137	394	394	102	458
Other non-current assets		7	8	8	-	83
Total non current assets		860 127	911 213	911 213	770 963	937 687
TOTAL ASSETS		944 510	982 487	982 487	925 185	1 048 386
LIABILITIES						
Current liabilities						
Bank overdraft		9 883	7 770	7 770	3 672	9 338
Borrowing		3 734	527	527	916	688
Consumer deposits		2 346	2 557	2 557	2 455	2 289
Trade and other payables		76 969	50 811	50 811	130 723	16 352
Provisions		2 039	2 003	2 003	89 562	2 972
Total current liabilities		94 970	63 668	63 668	227 329	31 639
Non current liabilities						
Borrowing		36 896	11 473	11 473	-	-
Provisions		46 937	40 774	40 774	2 459	36 071
Total non current liabilities		83 832	52 247	52 247	2 459	36 071
TOTAL LIABILITIES		178 802	115 915	115 915	229 788	67 709
NET ASSETS	2	765 708	866 572	866 572	695 397	980 677
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		765 708	866 572	866 572	693 144	980 677
Reserves		-	-	-	2 253	-
TOTAL COMMUNITY WEALTH/EQUITY	2	765 708	866 572	866 572	695 397	980 677

Table C7: Monthly Budget Statement - Cash Flow

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		31 790	29 923	29 923	1 242	10 937	14 961	(4 025)	-27%	27 999
Service charges		83 272	142 512	142 512	7 716	50 900	71 256	(20 356)	-29%	99 902
Other revenue		17 278	8 290	8 290	2 606	17 440	4 145	13 295	321%	34 954
Government - operating		41 797	49 796	49 796	6 539	26 579	24 898	1 681	7%	41 210
Government - capital		29 223	29 784	29 784	-	11 757	14 892	(3 135)	-21%	14 602
Interest		2 574	2 056	2 056	11	312	1 028	(716)	-70%	806
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(166 140)	(223 603)	(223 603)	(8 593)	(73 025)	(111 802)	(38 777)	35%	(190 113)
Finance charges		(3 820)	(2 038)	(2 038)	(1 554)	(1 558)	(1 019)	539	-53%	(5 468)
Transfers and Grants		(516)	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		35 458	36 719	36 719	7 967	43 342	18 360	(24 982)	-136%	23 890
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		97	200	200	-	114	83	31	37%	130
Decrease (increase) in non-current debtors		(0)	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(32 007)	(48 873)	(48 873)	(3 353)	(14 516)	(24 436)	(9 920)	41%	(20 739)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(31 910)	(48 673)	(48 673)	(3 353)	(14 402)	(24 353)	(9 951)	41%	(20 610)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		45	12 000	12 000	-	-	5 000	(5 000)	-100%	-
Increase (decrease) in consumer deposits		-	28	28	4	40	12	28	245%	98
Payments										
Repayment of borrowing		(3 433)	(527)	(527)	(555)	(2 798)	(264)	2 535	-962%	(688)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 388)	11 501	11 501	(551)	(2 758)	4 748	7 506	158%	(590)
NET INCREASE/ (DECREASE) IN CASH HELD		159	(453)	(453)	4 063	26 181	(1 245)			2 691
Cash/cash equivalents at beginning:		2 784	940	940		2 943	940			2 943
Cash/cash equivalents at month/year end:		2 943	487	487		29 124	(306)			5 634

Supporting Table SC9: Monthly Budget Statement – Actual & revised targets for cash receipts & cash flows This supporting table gives a detailed breakdown of information summarised in Table C7.

NC073 Emthanjani - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	R thousands	Budget Year 2019/20												2019/20 medium term revenue & expenditure framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2019/20	+1 2020/21	+2 2021/22
Cash Receipts By Source																
Property rates	1 031	2 434	3 081	1 507	1 582	1 242	-	-	-	-	-	-	18 966	29 923	28 239	49 909
Service charges - electricity revenue	4 709	5 058	3 628	5 474	4 708	4 080	-	-	-	-	-	-	53 615	81 312	56 426	67 691
Service charges - water revenue	1 694	1 902	1 718	1 801	2 334	1 632	-	-	-	-	-	-	21 625	32 706	25 448	41 408
Service charges - sanitation revenue	1 146	1 243	1 232	1 286	1 449	1 293	-	-	-	-	-	-	10 535	18 184	15 131	16 457
Service charges - refuse	642	686	717	739	771	682	-	-	-	-	-	-	6 074	10 310	7 545	6 583
Service charges - other	8	78	55	13	55	28	-	-	-	-	-	-	33	270	270	132
Rental of facilities and equipment	68	65	72	70	69	64	-	-	-	-	-	-	597	1 008	734	770
Interest earned - external investments	58	89	63	51	39	11	-	-	-	-	-	-	1 744	2 056	830	863
Fines	24	5	5	13	10	3	-	-	-	-	-	-	4 102	4 161	6 870	7 076
Licences and permits	36	27	36	37	29	22	-	-	-	-	-	-	1 619	1 807	1 938	2 399
Transfer receipts - operating	18 708	305	680	347	-	6 539	-	-	-	-	-	-	23 217	49 756	41 753	47 857
Other revenue	4 163	2 751	2 532	2 513	2 307	2 517	-	-	-	-	-	-	(15 470)	1 314	26 967	43 475
Cash Receipts by Source	32 287	14 745	13 818	13 849	13 354	18 115	-	-	-	-	-	-	126 678	232 846	212 149	284 431
Other Cash Flows by Source																
Transfer receipts - capital	11 757	-	-	-	-	-	-	-	-	-	-	-	18 027	29 784	14 342	13 758
Proceeds on disposal of PPE	-	-	-	-	-	-	114	-	-	-	-	-	66	200	139	148
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	12 000	12 000	-	-
Increase in consumer deposits	-	-	-	-	-	40	-	-	-	-	-	-	(12)	28	50	71
Total Cash Receipts by Source	44 044	14 745	13 818	13 849	13 354	18 269	-	-	-	-	-	-	156 779	274 858	226 720	298 449
Cash Payments by Type																
Employee related costs	7 194	7 221	7 658	7 491	7 242	7 181	-	-	-	-	-	-	45 820	89 298	73 073	77 674
Remuneration of councillors	456	456	456	456	456	456	-	-	-	-	-	-	3 892	6 631	5 015	5 269
Interest paid	-	3	-	1	-	1 554	-	-	-	-	-	-	490	2 038	6 143	9 731
Bulk purchases - Electricity	-	832	5 941	440	2 469	459	-	-	-	-	-	-	61 368	71 559	55 359	90 659
Bulk purchases - Water & Sewer	-	439	-	115	496	35	-	-	-	-	-	-	1 685	2 771	2 736	4 315
Other materials	282	1 059	166	677	774	147	-	-	-	-	-	-	7 612	10 716	18 864	30 971
Contracted services	-	1 445	134	478	518	150	-	-	-	-	-	-	17 502	20 227	10 565	17 432
General expenses	105	3 568	1 854	822	3 280	165	-	-	-	-	-	-	12 700	22 492	35 533	39 397
Cash Payments by Type	8 037	15 073	15 609	10 481	15 236	10 147	-	-	-	-	-	-	151 068	226 642	207 287	275 648
Other Cash Flows/Payments by Type																
Capital assets	801	1 701	2 295	2 810	3 556	3 353	-	-	-	-	-	-	34 356	48 873	20 405	22 006
Repayment of borrowing	383	383	361	540	576	555	-	-	-	-	-	-	(2 271)	527	-	-
Total Cash Payments by Type	9 221	17 156	18 265	13 831	19 369	14 055	-	-	-	-	-	-	183 143	275 041	227 692	297 654
NET INCREASE/(DECREASE) IN CASH HELD	34 823	(2 411)	(4 447)	18	(6 015)	4 214	-	-	-	-	-	-	(26 364)	(183)	(972)	795
Cash/cash equivalents at the monthly year begin	2 943	37 766	35 355	30 907	30 926	24 910	29 124	29 124	29 124	29 124	29 124	29 124	29 124	2 943	2 760	1 788
Cash/cash equivalents at the monthly year end	37 766	35 355	30 907	30 926	24 910	29 124	29 124	29 124	29 124	29 124	29 124	29 124	2 760	2 760	1 788	2 583

PART 2 – SUPPORTING DOCUMENTATION Section 5 – Debtors' analysis

Supporting Table SC3

NC073 Emthanjeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description		NT Code	Budget Year 2019/20										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water		1200	-	2 907	1 870	1 566	1 337	1 404	1 974	20 130	31 188	26 411			
Trade and Other Receivables from Exchange Transactions - Electricity		1300	-	6 345	1 487	1 152	1 289	573	1 045	9 397	21 688	13 656			
Receivables from Non-ex change Transactions - Property Rates		1400	-	1 659	979	900	868	813	12 033	28 200	45 452	42 814			
Receivables from Exchange Transactions - Waste Water Management		1500	-	1 187	825	777	757	751	926	14 183	19 406	17 393			
Receivables from Exchange Transactions - Waste Management		1600	-	630	452	431	420	416	937	7 063	10 348	9 267			
Receivables from Exchange Transactions - Property Rental Debtors		1700	-	-	-	-	-	-	-	-	-	-			
Interest on Arrear Debtor Accounts		1810	-	-	-	-	-	-	-	6 699	6 699	6 699			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1829	-	-	-	-	-	-	-	-	-	-			
Other		1900	-	119	100	97	79	68	88	5 650	6 202	5 982			
Total By Income Source		2000	-	12 848	5 713	4 923	4 749	4 426	17 003	91 321	140 983	122 421	-	-	
2018/19 - totals only				20621233	3403677	2701031	2413665	2260512	5843844		37 244	13 219			
Debtors Age Analysis By Customer Group															
Organs of State		2200	-	887	633	564	607	575	2 994	7 199	13 458	11 938			
Commercial		2300	-	2 812	721	517	634	514	924	4 626	10 747	7 215			
Households		2400	-	8 481	3 919	3 332	3 149	2 993	12 647	73 450	107 971	95 571			
Other		2500	-	668	439	510	369	344	438	6 047	8 806	7 698			
Total By Customer Group		2600	-	12 848	5 713	4 923	4 749	4 426	17 003	91 321	140 983	122 421	-	-	

Creditors' analysis

Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2019/20									Prior year
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	6 210	5 533	6 592	51 465	-	-			69 799	14 029
Bulk Water	0200	159	224	-						383	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	569	739	408	287	-	-			2 003	1
Auditor General	0800	-	-	1 652	-	-	-			1 652	-
Other	0900	-	-	-	2	-	-			2	2 337
Total By Customer Type	1000	6 938	6 495	8 652	51 753	-	-	-	-	73 839	16 368

Investment portfolio analysis

NC073 Emthanjani - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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
R thousands		Yrs/Months							
Municipality									
Total Call and fixed investment		Yrs	Fixed Depos	30/06/2019	114	5.5%	33 805	22 701	11 104
Municipality sub-total					114		33 805	22 701	11 104
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				114		33 805	22 701	11 104

Allocation and grant receipts and expenditure: - Operating Revenue Framework

NC073 Emthanjeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Supporting Table 600 Monthly Budget Statement - Transfers and grant receipts - m06 December										
Description	Re	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<u>Operating Transfers and Grants</u>										
National Government:		38 380	47 820	47 820	6 539	27 252	23 910	2 797	11.7%	38 822
Local Government Equitable Share		36 197	44 900	44 900	6 539	25 247	22 450	2 797	12.5%	36 197
Finance Management		1 625	1 700	1 700	-	1 700	850			1 625
Municipal Systems Improvement			-	-			-			-
EPWP Incentive		558	1 220	1 220	-	305	610			1 000
Provincial Government:		1 841	693	693	-	1 027	347	680	196.2%	2 388
Health subsidy		-	-	-			-	-		1 227
Housing		680	-	-	-	680	-	680	#DIV/0!	-
Sport and Recreation	4	1 161	693	693	-	347	347	-		1 161
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total Operating Transfers and Grants	5	40 221	48 513	48 513	6 539	28 279	24 257	3 477	14.3%	41 210
<u>Capital Transfers and Grants</u>										
National Government:		10 651	31 067	31 067	-	1 500	15 534	(14 034)	-90.3%	14 602
Municipal Infrastructure Grant (MIG)		7 283	25 657	25 657	-	-	12 829	(12 829)	-100.0%	11 602
Regional Bulk Infrastructure		734	3 910	3 910	-	-	1 955	(1 955)	-100.0%	-
Integrated National Electrification Programme		2 634	1 500	1 500	-	1 500	750	750	100.0%	3 000
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total Capital Transfers and Grants	5	10 651	31 067	31 067	-	1 500	15 534	(14 034)	-90.3%	14 602
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	50 872	79 580	79 580	6 539	29 779	39 790	(10 557)	-26.5%	55 812

Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Re	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Operating expenditure of Transfers and Grants										
National Government:		38 380	47 820	47 820	1 235	9 193	4 859	4 334	89.2%	38 822
Local Government Equitable Share		36 197	44 900	44 900	1 235	6 982	3 399	3 583	105.4%	36 197
Finance Management		1 625	1 700	1 700	-	1 700	850	850	100.0%	1 625
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
EPWP Incentive		558	1 220	1 220	-	511	610	(99)	-16.2%	1 000
Provincial Government:		1 841	693	693	-	80	347	(267)	-77.0%	2 388
Health subsidy		-	-	-	-	-	-	-	-	1 227
Housing		680	-	-	-	-	-	-	-	-
Sport and Recreation		1 161	693	693	-	80	347	(267)	-77.0%	1 161
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants		40 221	48 513	48 513	1 235	9 273	5 206	4 067	78.1%	41 210
Capital expenditure of Transfers and Grants										
National Government:		10 651	31 067	31 067	2 916	10 046	15 534	(5 488)	-35.3%	13 905
Municipal Infrastructure Grant (MIG)		7 283	25 657	25 657	-	480	12 829	(12 348)	-96.3%	10 905
Regional Bulk Infrastructure		734	3 910	3 910	2 916	8 580	1 955	6 625	338.9%	-
Integrated National Electrification Programme		2 634	1 500	1 500	-	986	750	236	31.5%	3 000
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		10 651	31 067	31 067	2 916	10 046	15 534	(5 488)	-35.3%	13 905
TOTAL EXPENDITURE OF TRANSFERS AND GRA		50 872	79 580	79 580	4 150	19 319	20 739	(1 420)	-6.8%	55 115

Expenditure on councillor and board members allowances and employee benefits

NC073 Emthanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Supporting Table 001 Monthly Budget Statement - Councillor and staff benefits - Mub December										
Summary of Employee and Councillor remuneration	2018/19	Budget Year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 311	4 109	4 109	304	1 828	2 055	(227)	-11%	3 451
Pension and UIF Contributions		198	-	-	-	-	-	-	-	-
Medical Aid Contributions		18	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		931	1 464	1 464	97	578	732	(154)	-21%	1 150
Cellphone Allowance		365	603	603	56	333	302	31	10%	395
Other benefits and allowances		-	59	59	-	-	29	(29)	-100%	51
Sub Total - Councillors		4 823	6 235	6 235	456	2 738	3 118	(379)	-12%	5 046
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 019	4 557	4 557	223	1 513	2 279	(766)	-34%	3 833
Pension and UIF Contributions		805	659	659	28	220	329	(109)	-33%	672
Medical Aid Contributions		161	79	79	9	66	40	26	66%	115
Motor Vehicle Allowance		546	824	824	49	347	412	(65)	-16%	755
Cellphone Allowance		116	327	327	14	96	163	(67)	-41%	138
Other benefits and allowances		243	82	82	18	108	41	68	166%	268
Sub Total - Senior Managers of Municipality		5 891	6 527	6 527	341	2 350	3 264	(913)	-28%	5 781
Other Municipal Staff										
Basic Salaries and Wages		44 715	60 757	60 757	4 669	28 247	30 378	(2 131)	-7%	48 768
Pension and UIF Contributions		8 217	12 695	12 695	847	5 134	6 348	(1 213)	-19%	8 721
Medical Aid Contributions		1 889	2 185	2 185	213	1 272	1 093	179	16%	1 810
Overtime		3 139	1 427	1 427	359	1 997	713	1 284	180%	1 477
Motor Vehicle Allowance		1 025	2 013	2 013	94	587	1 007	(419)	-42%	1 124
Cellphone Allowance		127	249	249	12	72	124	(52)	-42%	233
Housing Allowances		536	923	923	18	110	462	(352)	-76%	687
Other benefits and allowances		2 928	1 148	1 148	687	2 755	574	2 181	380%	1 179
Post-retirement benefit obligations	2	36	44	44	-	-	22	(22)	-100%	58
Sub Total - Other Municipal Staff		62 610	81 442	81 442	6 899	40 174	40 721	(547)	-1%	64 057
Total Parent Municipality		73 325	94 205	94 205	7 696	45 263	47 102	(1 840)	-4%	74 884
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Post-retirement benefit obligations								-		
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-		-
Senior Managers of Entities										
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-		-
Other Staff of Entities										
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		73 325	94 205	94 205	7 696	45 263	47 102	(1 840)	-4%	74 884
TOTAL MANAGERS AND STAFF		68 502	87 969	87 969	7 240	42 524	43 985	(1 460)	-3%	69 838

Capital programme performance

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	4 692	4 865	4 865	1 184	1 184	4 865	3 681	75.7%	2%
August	3 635	4 865	4 865	2 083	3 268	9 730	6 463	66.4%	6%
September	164	4 865	4 865	2 656	5 924	14 595	8 671	59.4%	10%
October	-	4 865	4 865	3 350	9 274	19 460	10 186	52.3%	16%
November	531	4 865	4 865	4 133	13 407	24 325	10 919	44.9%	23%
December	-	4 865	4 865	3 908	17 315	29 190	11 876	40.7%	30%
January	409	4 865	4 865	-	-	34 055	-	-	-
February	4 433	4 865	4 865	-	-	38 921	-	-	-
March	98	4 865	4 865	-	-	43 786	-	-	-
April	25	4 865	4 865	-	-	48 651	-	-	-
May	6 514	4 865	4 865	-	-	53 516	-	-	-
June	331	4 865	4 865	-	-	58 381	-	-	-
Total Capital expenditure	20 832	58 381	58 381	17 315					

Supporting Table C13

Supporting Tables SC13 include the following:

- SC13a: Capital expenditure on new assets by asset class
- SC13b: Capital expenditure on renewal of existing assets by asset class
- These two tables total to Table C5.
- SC13c: Expenditure on repairs and maintenance by asset class

Municipal manager's quality certificate

I, Isak Visser the Municipal Manager of Emthanjeni Municipality hereby certify that the monthly budget statement for the month of December 2019 has been prepared in accordance with the Municipality Finance Management Act and Regulations made under the Act.

Print Name Isak Visser

Municipal manager of Emthanjeni (NC073)

Signature

Date

15/01/2020
