

# EMTHANJENI MUNICIPALITY



## MARCH MONTHLY BUDGET STATEMENT

# **SCHEDULE C:**

## **MONTHLY AND SUPPORTING DOCUMENTATION OF A MUNICIPALITY**

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# Glossary

- **Adjustments budget** - Prescribed in section 28 of the MFMA. The formal means by which a municipality may 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 may 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 March 2015 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The audited outcomes for 2013/2014 reflected in this report are final as the figures were handed to the municipality after being audited by the Auditor General.

#### **1.1.1 Financial problems or risks facing the municipality**

There are no financial problems affecting the municipality. Monitoring and implementation of the capital projects remains a priority.

An Adjustment Budget for the 2014/15 financial year was approved by Council on 31 March 2015.

#### **1.1.2 Relevant information**

Year-to-date operating revenue realised is 3% below the year-to-date budget for March 2015.

The revenue includes the annual property rates and other fixed service charges billed to consumers for the 2014/2015 financial year. Operating expenditure incurred amounts to 20% below the year-to-date operating expenditure. 34% of the total capital budget has been spent at 31 March 2015, with 94.7% of that being funded from grant sources.<sup>i</sup>

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<sup>1</sup> Table C5 - Capital Expenditure (municipal vote, standard classification and funding)

## Section 2 - Resolutions

### ***IN-YEAR REPORTS 2014/2015***

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 March 2015.

## Section 3 - Executive Summary

### **3.1 Introduction**

As already stated in the Mayor's Report the financial figures reflected in this report are final audited figures for 2013/2014 and as such are the outcomes based on the audit of the Auditor General.

### **3.2 Consolidated performance**

#### **3.2.1 Against annual budget (original approved and latest adjustments)**

##### **Revenue by Source**

Year-to-date revenue realised 3%, R4.693 million below year-to-date budget projections for March 2015<sup>2</sup>.

##### **Operating expenditure by type**

Year-to-date expenditure is 20% or R29 million<sup>3</sup>, below the year-to-date budget as at 31 March 2015

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

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<sup>2</sup> Table C4 - Total revenue by source (excluding capital transfers and contributions)

<sup>3</sup> Table C4 - Total expenditure by type

## Capital expenditure

Year-to-date expenditure on capital amounts to R9.472 million or 34 % of the adjusted capital budget of R27.3 million<sup>4</sup>. 94% of expenditure to date has been funded from capital transfers recognised<sup>5</sup>.

Refer to Section 4 - Table C5 for more detail.

## Cash flows

The financial year commenced with positive cash & cash equivalents balance of R0.285 million<sup>6</sup> and this figure as at 31 March 2015 R15, 094 million

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

### 3.3 Material variances

<u>Description</u>	<u>Variance (R 000)</u>
<b><u>Revenue By Source</u></b>	
Property rates	827
Fines	(3 800)
Gains on disposal of PPE	994
<b><u>Expenditure By Type</u></b>	
Debt impairment	(7 990)
Depreciation & asset impairment	(6 511)
Transfers and grants	(3 401)
<b><u>Capital Expenditure</u></b>	
Water	(6 075)
Waste water management	(1 113)
<b><u>Cash Flow</u></b>	
Proceeds on disposal of PPE	994
Capital assets	(8 495)



### 3.4 Remedial or corrective steps

Description	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands		
<b>Revenue By Source</b>		
Property rates	The farmers property rates are charged yearly and thus the actual amount is higher than the budgeted amount.	The situation will bring investigated
Fines	Traffic violation fines have not been taken into account	The situation is currently being investigated and will be corrected in the next month
Gains on disposal of PPE	The amount of land sold exceeded our original estimations	The situation will be investigated
<b>Expenditure By Type</b>		
Debt impairment	Are Done at year end	The situation will be corrected at year end.
Depreciation & asset impairment	Are Done at year end	The situation will be corrected at year end.
Transfers and grants	The payment schedule was not taken into account	The situation will be corrected in the adjustment budget.
<b>Capital Expenditure</b>		
Water	Slow capital spending	The situation will be corrected in the adjustment budget.
Waste water management	Slow capital spending	The situation will be corrected in the adjustment budget.
<b>Cash Flow</b>		
Proceeds on disposal of PPE	The amount of land sold exceeded our original estimations	The situation will be corrected in the adjustment budget.
Capital assets	Spending on capital expenditure are very low	Increase capital spending. The situation will be corrected in the adjustment budget.

<sup>4</sup> Table C5 - Total capital expenditure

<sup>5</sup> Table C5 - Capital Expenditure (municipal vote, standard classification and funding)

<sup>6</sup> Table C7 - Cash flow (cash and cash equivalents = cashbook and current investment)

# 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 - M09 March

Description	2013/14	Budget Year 2014/15							
	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	21 185	23 785	23 785	1 053	18 665	17 838	827	5%	23 785
Service charges	91 655	100 512	96 365	7 051	65 644	73 778	(8 135)	-11%	96 365
Investment revenue	1 030	940	940	9	90	705	(615)	-87%	940
Transfers recognised - operational	45 752	39 633	39 633	9 686	39 500	31 825	7 675	24%	39 633
Other own revenue	25 560	35 323	29 171	2 045	17 432	21 878	(4 446)	-20%	29 171
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>185 183</b>	<b>200 193</b>	<b>189 893</b>	<b>19 845</b>	<b>141 331</b>	<b>146 024</b>	<b>(4 693)</b>	<b>-3%</b>	<b>189 893</b>
Employee costs	59 894	62 980	62 965	5 050	46 533	47 222	(690)	-1%	62 965
Remuneration of Councillors	4 157	4 308	4 261	325	2 916	3 196	(280)	-9%	4 261
Depreciation & asset impairment	68 084	8 681	8 681	—	—	6 511	(6 511)	-100%	8 681
Finance charges	1 608	1 700	2 530	155	525	1 607	(1 082)	-67%	2 530
Materials and bulk purchases	49 123	55 879	55 879	3 698	39 837	41 909	(2 072)	-5%	55 879
Transfers and grants	750	13 669	13 669	863	8 137	11 538	(3 401)	-29%	13 669
Other expenditure	81 450	54 450	54 019	2 982	23 646	39 399	(15 754)	-40%	54 019
<b>Total Expenditure</b>	<b>265 066</b>	<b>201 667</b>	<b>202 004</b>	<b>13 074</b>	<b>121 593</b>	<b>151 382</b>	<b>(29 789)</b>	<b>-20%</b>	<b>202 004</b>
<b>Surplus/(Deficit)</b>	<b>(79 883)</b>	<b>(1 474)</b>	<b>(12 111)</b>	<b>6 770</b>	<b>19 738</b>	<b>(5 358)</b>	<b>25 096</b>	<b>-468%</b>	<b>(12 111)</b>
Transfers recognised - capital	13 102	29 248	16 208	—	—	15 320	(15 320)	-100%	12 708
Contributions & Contributed assets	—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(66 781)</b>	<b>27 774</b>	<b>4 097</b>	<b>6 770</b>	<b>19 738</b>	<b>9 962</b>	<b>9 776</b>	<b>98%</b>	<b>597</b>
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
<b>Surplus/ (Deficit) for the year</b>	<b>(66 781)</b>	<b>27 774</b>	<b>4 097</b>	<b>6 770</b>	<b>19 738</b>	<b>9 962</b>	<b>9 776</b>	<b>98%</b>	<b>597</b>
<b><u>Capital expenditure &amp; funds sources</u></b>									
<b>Capital expenditure</b>	<b>21 457</b>	<b>40 589</b>	<b>27 399</b>	<b>2 675</b>	<b>9 472</b>	<b>21 366</b>	<b>(11 894)</b>	<b>-56%</b>	<b>23 899</b>
Capital transfers recognised	15 313	28 448	15 408	2 626	8 979	14 720	(5 741)	-39%	11 908
Public contributions & donations	—	—	—	—	—	—	—	—	—
Borrowing	—	6 000	6 000	—	—	—	—	—	6 000
Internally generated funds	6 144	6 141	5 991	49	492	6 646	(6 153)	-93%	5 991
<b>Total sources of capital funds</b>	<b>21 457</b>	<b>40 589</b>	<b>27 399</b>	<b>2 675</b>	<b>9 472</b>	<b>21 366</b>	<b>(11 894)</b>	<b>-56%</b>	<b>23 899</b>
<b><u>Financial position</u></b>									
Total current assets	119 418	78 943	78 943		117 856				78 943
Total non current assets	929 172	948 055	948 055		939 684				948 055
Total current liabilities	39 672	17 654	17 654		87 018				17 654
Total non current liabilities	52 911	45 370	45 370		3 166				45 370
<b>Community wealth/Equity</b>	<b>956 006</b>	<b>963 974</b>	<b>963 974</b>		<b>967 356</b>				<b>963 974</b>
<b><u>Cash flows</u></b>									
Net cash from (used) operating	13 042	43 672	19 651	16 735	25 247	12 113	(13 134)	-108%	16 151
Net cash from (used) investing	(20 893)	(40 469)	(23 779)	(2 666)	(8 345)	(17 834)	(9 490)	53%	(23 779)
Net cash from (used) financing	(2 504)	2 751	2 751	(514)	(2 094)	2 063	4 158	202%	2 751
<b>Cash/cash equivalents at the month/year end</b>	<b>285</b>	<b>3 324</b>	<b>(1 092)</b>	<b>—</b>	<b>15 094</b>	<b>(3 373)</b>	<b>(18 466)</b>	<b>548%</b>	<b>(4 592)</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 Income Source	—	6 798	3 582	3 247	2 480	2 571	36 384	—	55 062
<b><u>Creditors Age Analysis</u></b>									
Total Creditors	2 835	20	—	—	—	—	—	—	2 856

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

NC073 Emthanjeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March

Description	Ref	2013/14	Budget Year 2014/15							
		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><b>Governance and administration</b></i>		<b>43 567</b>	<b>42 548</b>	<b>42 548</b>	<b>5 635</b>	<b>37 873</b>	<b>31 911</b>	5 962	19%	<b>42 548</b>
Executive and council		5 436	3 238	3 238	1 236	4 695	2 429	2 267	93%	3 238
Budget and treasury office		38 083	39 235	39 235	4 395	33 129	29 426	3 702	13%	39 235
Corporate services		48	74	74	3	49	56	(7)	-12%	74
<i><b>Community and public safety</b></i>		<b>23 648</b>	<b>8 744</b>	<b>8 744</b>	<b>130</b>	<b>2 729</b>	<b>6 558</b>	(3 829)	-58%	<b>8 744</b>
Community and social services		1 435	1 410	1 410	73	1 310	905	405	45%	1 410
Sport and recreation		145	102	102	5	111	229	(118)	-52%	102
Public safety		21 037	7 196	7 196	50	1 281	5 397	(4 116)	-76%	7 196
Housing		1 031	36	36	3	27	27	0	1%	36
Health		—	—	—	—	—	—	—	—	—
<i><b>Economic and environmental services</b></i>		<b>14 819</b>	<b>14 694</b>	<b>18 194</b>	<b>1</b>	<b>1 022</b>	<b>11 020</b>	(9 999)	-91%	<b>14 694</b>
Planning and development		1 235	1 800	1 800	—	1 000	1 350	(350)	-26%	1 800
Road transport		13 584	12 894	16 394	1	22	9 670	(9 649)	-100%	12 894
Environmental protection		—	—	—	—	—	—	—	—	—
<i><b>Trading services</b></i>		<b>116 048</b>	<b>163 455</b>	<b>136 615</b>	<b>14 078</b>	<b>99 706</b>	<b>111 855</b>	(12 149)	-11%	<b>136 615</b>
Electricity		60 590	75 900	71 350	5 161	46 863	55 105	(8 242)	-15%	71 350
Water		25 603	45 961	28 621	3 187	21 584	27 535	(5 951)	-22%	28 621
Waste water management		18 167	25 982	22 802	3 565	19 581	18 214	1 367	8%	22 802
Waste management		11 687	15 612	13 842	2 166	11 678	11 001	677	6%	13 842
<i><b>Other</b></i>	4	—	—	—	—	—	—	—	—	—
<b>Total Revenue - Standard</b>	2	<b>198 082</b>	<b>229 441</b>	<b>206 101</b>	<b>19 845</b>	<b>141 331</b>	<b>161 344</b>	<b>(20 014)</b>	<b>-12%</b>	<b>202 601</b>
<b>Expenditure - Standard</b>										
<i><b>Governance and administration</b></i>		<b>44 685</b>	<b>43 503</b>	<b>43 510</b>	<b>2 833</b>	<b>25 359</b>	<b>32 617</b>	(7 257)	-22%	<b>43 510</b>
Executive and council		15 290	12 680	12 897	789	7 896	9 605	(1 709)	-18%	12 897
Budget and treasury office		18 325	18 910	18 489	989	9 482	13 989	(4 507)	-32%	18 489
Corporate services		11 069	11 914	12 124	1 055	7 981	9 023	(1 042)	-12%	12 124
<i><b>Community and public safety</b></i>		<b>35 256</b>	<b>25 764</b>	<b>25 967</b>	<b>1 649</b>	<b>15 960</b>	<b>19 411</b>	(3 451)	-18%	<b>25 967</b>
Community and social services		20 439	10 559	10 246	588	5 560	7 649	(2 089)	-27%	10 246
Sport and recreation		3 341	3 948	4 384	310	3 096	3 288	(192)	-6%	4 384
Public safety		6 771	9 018	9 058	567	5 737	6 779	(1 043)	-15%	9 058
Housing		4 630	2 069	2 109	184	1 567	1 568	(1)	0%	2 109
Health		75	169	169	—	1	127	(126)	-99%	169
<i><b>Economic and environmental services</b></i>		<b>39 053</b>	<b>24 681</b>	<b>24 786</b>	<b>1 802</b>	<b>13 874</b>	<b>18 557</b>	(4 684)	-25%	<b>24 786</b>
Planning and development		18 450	9 647	9 752	1 071	6 159	7 282	(1 123)	-15%	9 752
Road transport		20 604	15 034	15 034	731	7 715	11 275	(3 560)	-32%	15 034
Environmental protection		—	—	—	—	—	—	—	—	—
<i><b>Trading services</b></i>		<b>144 247</b>	<b>106 811</b>	<b>106 833</b>	<b>6 672</b>	<b>65 207</b>	<b>80 117</b>	(14 910)	-19%	<b>106 833</b>
Electricity		82 559	64 771	61 956	3 625	42 187	47 452	(5 265)	-11%	61 956
Water		32 710	14 979	17 091	831	6 780	12 079	(5 299)	-44%	17 091
Waste water management		15 771	12 298	12 623	1 236	6 922	9 353	(2 431)	-26%	12 623
Waste management		13 206	14 763	15 163	981	9 317	11 232	(1 915)	-17%	15 163
<i><b>Other</b></i>		<b>1 621</b>	<b>907</b>	<b>907</b>	<b>118</b>	<b>1 193</b>	<b>680</b>	<b>513</b>	<b>75%</b>	<b>907</b>
<b>Total Expenditure - Standard</b>	3	<b>264 862</b>	<b>201 667</b>	<b>202 004</b>	<b>13 074</b>	<b>121 593</b>	<b>151 382</b>	<b>(29 789)</b>	<b>-20%</b>	<b>202 004</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(66 781)</b>	<b>27 774</b>	<b>4 097</b>	<b>6 771</b>	<b>19 737</b>	<b>9 962</b>	<b>9 775</b>	<b>98%</b>	<b>597</b>

## **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.

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**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.

Vote Description	Ref	2013/14	Budget Year 2014/15							
		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		5 436	3 238	3 238	1 236	4 695	2 429	2 267	93.3%	3 238
Vote 2 - FINANCE AND ADMINISTRATION		38 131	39 310	39 310	4 399	33 178	29 482	3 696	12.5%	39 310
Vote 3 - PLANNING AND DEVELOPMENT		1 235	1 800	1 800	—	1 000	1 350	(350)	-25.9%	1 800
Vote 4 - HEALTH		—	—	—	—	—	—	—		—
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 435	1 410	1 410	73	1 310	905	405	44.8%	1 410
Vote 6 - PUBLIC SAFETY		21 037	7 196	7 196	50	1 281	5 397	(4 116)	-76.3%	7 196
Vote 7 - SPORT AND RECREATION		145	102	102	5	111	229	(118)	-51.6%	102
Vote 8 - ROAD TRANSPORT		13 584	12 894	16 394	1	22	9 670	(9 649)	-99.8%	12 894
Vote 9 - OTHER		—	—	—	—	—	—	—		—
Vote 10 - HOUSING SERVICES		1 031	36	36	3	27	27	0	0.9%	36
Vote 11 - WASTE MANAGEMENT		11 687	15 612	13 842	2 166	11 678	11 001	677	6.2%	13 842
Vote 12 - WASTE WATER MANAGEMENT		18 167	25 982	22 802	3 565	19 581	18 214	1 367	7.5%	22 802
Vote 13 - ELECTRICITY		60 590	75 900	71 350	5 161	46 863	55 105	(8 242)	-15.0%	71 350
Vote 14 - WATER		25 603	45 961	28 621	3 187	21 584	27 535	(5 951)	-21.6%	28 621
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—		—
Total Revenue by Vote	2	198 082	229 441	206 101	19 845	141 331	161 344	(20 014)	-12.4%	202 601
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		15 290	12 680	12 897	789	7 896	9 605	(1 709)	-17.8%	12 897
Vote 2 - FINANCE AND ADMINISTRATION		29 395	30 824	30 613	2 044	17 463	23 012	(5 548)	-24.1%	30 613
Vote 3 - PLANNING AND DEVELOPMENT		18 450	9 647	9 752	1 071	6 159	7 282	(1 123)	-15.4%	9 752
Vote 4 - HEALTH		75	169	169	—	1	127	(126)	-99.0%	169
Vote 5 - COMMUNITY AND SOCIAL SERVICES		20 439	10 559	10 246	588	5 560	7 649	(2 089)	-27.3%	10 246
Vote 6 - PUBLIC SAFETY		6 771	9 018	9 058	567	5 737	6 779	(1 043)	-15.4%	9 058
Vote 7 - SPORT AND RECREATION		3 341	3 948	4 384	310	3 096	3 288	(192)	-5.8%	4 384
Vote 8 - ROAD TRANSPORT		20 604	15 034	15 034	731	7 715	11 275	(3 560)	-31.6%	15 034
Vote 9 - OTHER		1 621	907	907	118	1 193	680	513	75.4%	907
Vote 10 - HOUSING SERVICES		4 630	2 069	2 109	184	1 567	1 568	(1)	-0.1%	2 109
Vote 11 - WASTE MANAGEMENT		13 206	14 763	15 163	981	9 317	11 232	(1 915)	-17.1%	15 163
Vote 12 - WASTE WATER MANAGEMENT		15 771	12 298	12 623	1 236	6 922	9 353	(2 431)	-26.0%	12 623
Vote 13 - ELECTRICITY		82 559	64 771	61 956	3 625	42 187	47 452	(5 265)	-11.1%	61 956
Vote 14 - WATER		32 710	14 979	17 091	831	6 780	12 079	(5 299)	-43.9%	17 091
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—		—
Total Expenditure by Vote	2	264 862	201 667	202 004	13 074	121 593	151 382	(29 789)	-19.7%	202 004
Surplus/ (Deficit) for the year	2	(66 781)	27 774	4 097	6 771	19 737	9 962	9 775	98.1%	597

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

Description	Ref	2013/14	Budget Year 2014/15							
		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		21 035	23 785	23 785	1 053	18 665	17 838	827	5%	23 785
Property rates - penalties & collection charges		150	—	—	0	—	—	—	—	—
Service charges - electricity revenue		56 488	53 614	50 114	3 190	31 419	38 810	(7 391)	-19%	50 114
Service charges - water revenue		18 746	24 575	23 775	1 943	17 015	18 111	(1 096)	-6%	23 775
Service charges - sanitation revenue		10 302	13 906	13 906	1 192	10 721	10 430	292	3%	13 906
Service charges - refuse revenue		5 705	8 347	8 347	688	6 180	6 261	(80)	-1%	8 347
Service charges - other		415	69	222	38	308	166	142	85%	222
Rental of facilities and equipment		722	755	603	521	1 025	452	573	127%	603
Interest earned - external investments		1 030	940	940	9	90	705	(615)	-87%	940
Interest earned - outstanding debtors		625	819	819	90	608	614	(6)	-1%	819
Dividends received		—	—	—	—	—	—	—	—	—
Fines		19 521	6 624	6 624	42	1 168	4 968	(3 800)	-76%	6 624
Licences and permits		1 305	1 874	1 874	30	258	1 406	(1 148)	-82%	1 874
Agency services		—	—	—	—	—	—	—	—	—
Transfers recognised - operational		45 752	39 633	39 633	9 686	39 500	31 825	7 675	24%	39 633
Other revenue		3 223	25 131	19 131	1 353	13 289	14 348	(1 059)	-7%	19 131
Gains on disposal of PPE		164	120	120	10	1 084	90	994	1105%	120
Total Revenue (excluding capital transfers and contributions)		185 183	200 193	189 893	19 845	141 331	146 024	(4 693)	-3%	189 893
Expenditure By Type										
Employee related costs		59 894	62 980	62 965	5 050	46 533	47 222	(690)	-1%	62 965
Remuneration of councillors		4 157	4 308	4 261	325	2 916	3 196	(280)	-9%	4 261
Debt impairment		47 932	10 827	10 503	—	—	7 990	(7 990)	-100%	10 503
Depreciation & asset impairment		68 084	8 681	8 681	—	—	6 511	(6 511)	-100%	8 681
Finance charges		1 608	1 700	2 530	155	525	1 607	(1 082)	-67%	2 530
Bulk purchases		43 536	47 529	47 529	3 018	35 528	35 647	(119)	0%	47 529
Other materials		5 588	8 350	8 350	680	4 309	6 262	(1 953)	-31%	8 350
Contracted services		7 228	8 830	8 238	665	4 603	6 386	(1 783)	-28%	8 238
Transfers and grants		750	13 669	13 669	863	8 137	11 538	(3 401)	-29%	13 669
Other expenditure		26 087	34 793	35 278	2 317	19 042	25 023	(5 981)	-24%	35 278
Loss on disposal of PPE		203	—	—	—	—	—	—	—	—
Total Expenditure		265 066	201 667	202 004	13 074	121 593	151 382	(29 789)	-20%	202 004
Surplus/(Deficit)										
Transfers recognised - capital		13 102	29 248	16 208	—	—	15 320	(15 320)	(0)	12 708
Contributions recognised - capital		—	—	—	—	—	—	—	—	—
Contributed assets		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		(66 781)	27 774	4 097	6 770	19 738	9 962			597
Taxation				—				—		
Surplus/(Deficit) after taxation		(66 781)	27 774	4 097	6 770	19 738	9 962			597
Attributable to minorities				—						
Surplus/(Deficit) attributable to municipality		(66 781)	27 774	4 097	6 770	19 738	9 962			597
Share of surplus/ (deficit) of associate				—						
Surplus/ (Deficit) for the year		(66 781)	27 774	4 097	6 770	19 738	9 962			597

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

Vote Description	Ref	2013/14	Budget Year 2014/15							
		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><u>Capital Expenditure - Standard Classification</u></b>										
<b><i>Governance and administration</i></b>		785	1 840	1 840	41	233	1 380	(1 147)	-83%	1 840
Executive and council		585	153	153	34	54	115	(61)	-53%	153
Budget and treasury office		79	1 317	1 317	–	36	987	(952)	-96%	1 317
Corporate services		120	370	370	6	143	277	(134)	-48%	370
<b><i>Community and public safety</i></b>		777	631	631	–	97	474	(377)	-80%	631
Community and social services		63	295	295	–	–	221	(221)	-100%	295
Sport and recreation		–	251	251	–	88	189	(101)	-54%	251
Public safety		–	85	85	–	9	64	(54)	-85%	85
Housing		714	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
<b><i>Economic and environmental services</i></b>		15 901	14 728	18 228	2 635	9 061	11 046	(1 985)	-18%	14 728
Planning and development		500	12	12	–	3	9	(6)	-67%	12
Road transport		15 401	14 716	18 216	2 635	9 058	11 037	(1 979)	-18%	14 716
Environmental protection		–	–	–	–	–	–	–		–
<b><i>Trading services</i></b>		3 995	23 390	6 700	–	81	8 466	(8 385)	-99%	23 390
Electricity		2 314	1 300	1 300	–	–	555	(555)	-100%	1 300
Water		1 681	17 110	420	–	81	6 156	(6 075)	-99%	17 110
Waste water management		–	3 180	3 180	–	–	1 113	(1 113)	-100%	3 180
Waste management		–	1 800	1 800	–	–	642	(642)	-100%	1 800
<b><i>Other</i></b>		–	–	–	–	–	–	–		–
<b>Total Capital Expenditure - Standard Classification</b>	3	21 457	40 589	27 399	2 675	9 472	21 366	(11 894)	-56%	40 589
<b><u>Funded by:</u></b>										
National Government		15 313	28 448	15 408	2 626	8 979	14 720	(5 741)	-39%	11 908
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Other transfers and grants		–	–	–	–	–	–	–		–
<b>Transfers recognised - capital</b>		15 313	28 448	15 408	2 626	8 979	14 720	(5 741)	-39%	11 908
<b>Public contributions &amp; donations</b>	5	–	–	–	–	–	–	–		–
<b>Borrowing</b>	6	–	6 000	6 000	–	–	–	–		6 000
<b>Internally generated funds</b>		6 144	6 141	5 991	49	492	6 646	(6 153)	-93%	5 991
<b>Total Capital Funding</b>		21 457	40 589	27 399	2 675	9 472	21 366	(11 894)	-56%	23 899

**Table C6: Monthly Budget Statement - Financial Position**

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		12 210	2 844	2 844	117	2 844
Call investment deposits		—	11 788	11 788	—	11 788
Consumer debtors		30 833	9 171	9 171	53 018	9 171
Other debtors		13 283	9 243	9 243	1 617	9 243
Current portion of long-term receivables		32	—	—	—	—
Inventory		63 059	45 899	45 899	63 104	45 899
<b>Total current assets</b>		<b>119 418</b>	<b>78 943</b>	<b>78 943</b>	<b>117 856</b>	<b>78 943</b>
<b>Non current assets</b>						
Long-term receivables		—	—	—	—	—
Investments		—	—	—	—	—
Investment property		5 004	4 272	4 272	5 004	4 272
Investments in Associate		—	—	—	—	—
Property, plant and equipment		923 699	942 332	942 332	934 275	942 332
Agricultural		—	—	—	—	—
Biological assets		—	—	—	—	—
Intangible assets		384	1 283	1 283	384	1 283
Other non-current assets		85	168	168	21	168
<b>Total non current assets</b>		<b>929 172</b>	<b>948 055</b>	<b>948 055</b>	<b>939 684</b>	<b>948 055</b>
<b>TOTAL ASSETS</b>		<b>1 048 590</b>	<b>1 026 998</b>	<b>1 026 998</b>	<b>1 057 540</b>	<b>1 026 998</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		11 925	1 026	1 026	(1 744)	1 026
Borrowing		2 758	1 374	1 374	1 975	1 374
Consumer deposits		1 949	1 932	1 932	2 043	1 932
Trade and other payables		21 627	11 306	11 306	28 880	11 306
Provisions		1 414	2 017	2 017	55 865	2 017
<b>Total current liabilities</b>		<b>39 672</b>	<b>17 654</b>	<b>17 654</b>	<b>87 018</b>	<b>17 654</b>
<b>Non current liabilities</b>						
Borrowing		3 231	11 176	11 176	3 166	11 176
Provisions		49 680	34 194	34 194	—	34 194
<b>Total non current liabilities</b>		<b>52 911</b>	<b>45 370</b>	<b>45 370</b>	<b>3 166</b>	<b>45 370</b>
<b>TOTAL LIABILITIES</b>		<b>92 583</b>	<b>63 024</b>	<b>63 024</b>	<b>90 184</b>	<b>63 024</b>
<b>NET ASSETS</b>	2	<b>956 006</b>	<b>963 974</b>	<b>963 974</b>	<b>967 356</b>	<b>963 974</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		956 006	692 667	692 667	965 103	692 667
Reserves		—	271 307	271 307	2 253	271 307
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>956 006</b>	<b>963 974</b>	<b>963 974</b>	<b>967 356</b>	<b>963 974</b>



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

Description	Ref	2013/14	Budget Year 2014/15							
		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		101 218	153 090	142 445	11 120	91 009	106 834	(15 825)	-15%	142 445
Government - operating		38 122	39 633	39 633	9 572	39 633	29 725	9 908	33%	39 633
Government - capital		15 152	29 248	16 208	9 108	16 108	9 531	6 577	69%	12 708
Interest		1 030	940	940	9	90	705	(615)	-87%	940
Dividends		–	–	–	–	–	–	–		–
<b>Payments</b>										
Suppliers and employees		(141 418)	(163 870)	(163 376)	(12 056)	(112 931)	(122 532)	(9 601)	8%	(163 376)
Finance charges		(855)	(1 700)	(2 530)	(155)	(525)	(1 898)	(1 373)	72%	(2 530)
Transfers and Grants		(208)	(13 669)	(13 669)	(863)	(8 137)	(10 252)	(2 114)	21%	(13 669)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>13 042</b>	<b>43 672</b>	<b>19 651</b>	<b>16 735</b>	<b>25 247</b>	<b>12 113</b>	<b>(13 134)</b>	<b>-108%</b>	<b>16 151</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		632	120	120	10	1 084	90	994	1105%	120
Decrease (Increase) in non-current debtors		26	–	–	–	–	–	–		–
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
<b>Payments</b>										
Capital assets		(21 550)	(40 589)	(23 899)	(2 675)	(9 429)	(17 924)	(8 495)	47%	(23 899)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(20 893)</b>	<b>(40 469)</b>	<b>(23 779)</b>	<b>(2 666)</b>	<b>(8 345)</b>	<b>(17 834)</b>	<b>(9 490)</b>	<b>53%</b>	<b>(23 779)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans			6 000	6 000	–	–	4 500	(4 500)	-100%	6 000
Borrowing long term/refinancing			–	–	–	–	–	–		–
Increase (decrease) in consumer deposits			135	135	14	114	101	13	13%	135
<b>Payments</b>										
Repayment of borrowing		(2 504)	(3 384)	(3 384)	(527)	(2 209)	(2 538)	(329)	13%	(3 384)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(2 504)</b>	<b>2 751</b>	<b>2 751</b>	<b>(514)</b>	<b>(2 094)</b>	<b>2 063</b>	<b>4 158</b>	<b>202%</b>	<b>2 751</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(10 354)</b>	<b>5 954</b>	<b>(1 377)</b>	<b>13 555</b>	<b>14 808</b>	<b>(3 658)</b>			<b>(4 877)</b>
Cash/cash equivalents at beginning:		10 640	(2 629)	285		285	285			285
Cash/cash equivalents at month/year end:		285	3 324	(1 092)		15 094	(3 373)			(4 592)

**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.

Description	Ref	Budget Year 2014/15												2014/15 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Budget	April Budget	May Budget	June Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousands</b>	<b>1</b>															
<b>Cash Receipts By Source</b>																
Property rates		1 110	2 278	1 295	3 238	3 036	1 250	873	1 207	1 128			7 418	22 834	23 632	23 682
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–			–	–	–	–
Service charges - electricity revenue		3 623	4 465	3 716	4 546	3 206	3 855	3 966	3 449	4 088			16 018	50 932	52 424	52 655
Service charges - water revenue		1 400	1 231	1 000	1 634	1 902	1 010	1 504	1 062	2 048			10 557	23 346	24 397	26 908
Service charges - sanitation revenue		928	990	533	595	1 074	621	710	597	1 219			5 946	13 211	13 938	14 204
Service charges - refuse		607	436	325	407	759	371	364	382	653			3 547	7 851	8 283	8 544
Service charges - other		33	36	38	33	33	33	33	32	38			(245)	64	67	71
Rental of facilities and equipment		59	59	67	63	62	59	75	60	521			(230)	795	838	867
Interest earned - external investments		18	20	–	10	4	–	30	–	9			850	940	1 099	1 144
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–			–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–			–	–	–	–
Fines		25	41	28	765	13	296	190	39	42			5 184	6 624	7 014	7 470
Licences and permits		48	27	20	31	40	12	4	44	30			1 447	1 704	1 790	1 897
Agency services		–	–	–	–	–	–	–	–	–			–	–	–	–
Transfer receipts - operating		15 589	1 334	–	379	12 081	–	–	679	9 572			–	39 633	44 583	37 855
Other revenue		1 903	1 673	1 499	1 883	724	1 360	1 446	1 450	1 353			12 440	25 729	19 825	23 018
<b>Cash Receipts by Source</b>		<b>25 342</b>	<b>12 591</b>	<b>8 519</b>	<b>13 584</b>	<b>22 933</b>	<b>8 867</b>	<b>9 195</b>	<b>9 000</b>	<b>20 701</b>	<b>–</b>	<b>–</b>	<b>62 930</b>	<b>193 663</b>	<b>197 890</b>	<b>198 316</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		3 000	–	–	–	4 000	–	–	–	9 108			13 140	29 248	11 969	41 305
Contributions & Contributed assets		–	–	–	–	–	–	–	–	–			–	–	–	–
Proceeds on disposal of PPE		3	7	1 035	(27)	53	0	3	–	10			(964)	120	127	134
Short term loans		–	–	–	–	–	–	–	–	–			6 000	6 000	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–			–	–	–	–
Increase in consumer deposits		14	20	1	11	1	13	(2)	43	14			21	135	140	140
Receipt of non-current debtors		–	–	–	–	–	–	–	–	–			–	–	–	–
Receipt of non-current receivables		–	–	–	–	–	–	–	–	–			–	–	–	–
Change in non-current investments		–	–	–	–	–	–	–	–	–			–	–	–	–
<b>Total Cash Receipts by Source</b>		<b>28 359</b>	<b>12 618</b>	<b>9 555</b>	<b>13 568</b>	<b>26 988</b>	<b>8 879</b>	<b>9 196</b>	<b>9 043</b>	<b>29 832</b>	<b>–</b>	<b>–</b>	<b>81 127</b>	<b>229 166</b>	<b>210 126</b>	<b>239 895</b>
<b>Cash Payments by Type</b>																
Employee related costs		4 977	4 937	5 038	5 357	5 258	5 678	5 112	5 127	5 050			15 024	61 556	62 244	63 131
Remuneration of councillors		319	325	325	319	325	325	326	325	325			1 392	4 308	4 502	4 750
Interest paid		34	33	162	33	29	–	55	25	155			1 175	1 700	1 734	1 804
Bulk purchases - Electricity		6 197	3 009	4 168	3 074	3 056	2 969	2 998	5 967	2 778			11 014	45 229	47 264	49 155
Bulk purchases - Water & Sewer		95	142	128	192	133	115	91	177	240			987	2 300	2 404	2 497
Other materials		258	600	518	657	346	228	344	677	680			4 160	8 470	8 766	8 985
Contracted services		596	338	464	408	172	1 094	262	603	665			3 350	7 953	8 231	8 527
Grants and subsidies paid - other municipalities		–	–	–	–	–	–	–	–	–			–	–	–	–
Grants and subsidies paid - other		1 463	904	534	437	1 424	1 031	766	716	863			5 532	13 669	13 990	13 666
General expenses		2 155	4 999	1 759	2 645	2 044	1 147	2 788	(811)	2 317			15 011	34 054	33 058	35 420
<b>Cash Payments by Type</b>		<b>16 094</b>	<b>15 286</b>	<b>13 095</b>	<b>13 121</b>	<b>12 788</b>	<b>12 586</b>	<b>12 742</b>	<b>12 806</b>	<b>13 074</b>	<b>–</b>	<b>–</b>	<b>57 646</b>	<b>179 239</b>	<b>182 193</b>	<b>187 935</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		816	561	1 968	1 652	333	1 138	271	15	2 675			31 160	40 589	18 371	47 904
Repayment of borrowing		161	162	520	165	167	168	167	173	527			1 175	3 384	3 384	3 384
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–			–	–	–	–
<b>Total Cash Payments by Type</b>		<b>17 071</b>	<b>16 010</b>	<b>15 583</b>	<b>14 938</b>	<b>13 288</b>	<b>13 891</b>	<b>13 180</b>	<b>12 994</b>	<b>16 277</b>	<b>–</b>	<b>–</b>	<b>89 981</b>	<b>223 212</b>	<b>203 948</b>	<b>239 223</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>11 288</b>	<b>(3 391)</b>	<b>(6 028)</b>	<b>(1 370)</b>	<b>13 700</b>	<b>(5 012)</b>	<b>(3 984)</b>	<b>(3 950)</b>	<b>13 555</b>	<b>–</b>	<b>–</b>	<b>(8 854)</b>	<b>5 954</b>	<b>6 177</b>	<b>672</b>
Cash/cash equivalents at the month/year beginning:		285	11 573	8 182	2 154	784	14 484	9 473	5 489	1 538	15 094	15 094	15 094	285	6 239	12 416
Cash/cash equivalents at the month/year end:		11 573	8 182	2 154	784	14 484	9 473	5 489	1 538	15 094	15 094	15 094	6 239	6 239	12 416	13 088

## PART 2 - SUPPORTING DOCUMENTATION Section 5 - Debtors' analysis

Supporting Table SC3

Description	NT Code	Budget Year 2014/15											
		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	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200		1 653	1 392	1 463	939	1 035	11 705		18 186	15 141		15 679
Trade and Other Receivables from Exchange Transactions - Electricity	1300		2 989	831	587	415	408	4 950		10 180	6 360		5 929
Receivables from Non-exchange Transactions - Property Rates	1400		780	358	288	252	266	8 712		10 656	9 518		5 812
Receivables from Exchange Transactions - Waste Water Management	1500		824	584	546	521	519	6 540		9 533	8 126		10 675
Receivables from Exchange Transactions - Waste Management	1600		451	328	300	285	283	3 585		5 232	4 453		5 058
Receivables from Exchange Transactions - Property Rental Debtors	1700		-	-	-	-	-	-		-	-		-
Interest on Arrear Debtor Accounts	1810		-	-	-	-	-	-		-	-		3 721
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820		-	-	-	-	-	-		-	-		-
Other	1900		101	90	64	69	60	892		1 275	1 084		2 196
Total By Income Source	2000	-	6 798	3 582	3 247	2 480	2 571	36 384	-	55 062	44 682	-	49 070
2013/14 - totals only			6705108 1/7	3358274 8/9	2778850 1/9	2387476	2219469 2/3	34179137 2/5		51 628	41 565		30955721 3/5
Debtors Age Analysis By Customer Group													
Organs of State	2200		327	186	124	134	148	1 634		2 554	2 041		193
Commercial	2300		1 660	378	177	102	76	876		3 269	1 232		1 571
Households	2400		4 313	2 690	2 613	1 987	2 103	30 980		44 686	37 683		42 254
Other	2500		498	328	333	258	243	2 893		4 553	3 727		5 052
Total By Customer Group	2600	-	6 798	3 582	3 247	2 480	2 571	36 384	-	55 062	44 682	-	49 070

## Creditors' analysis

### Supporting Table SC4

Description	NT Code	Budget Year 2014/15									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)
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	418	20							439	400
Auditor General	0800	-								-	-
Other	0900	2 417								2 417	2 107
Total By Customer Type	1000	2 835	20	-	-	-	-	-	-	2 856	2 507

## Investment portfolio analysis

NC073 Emthanjeni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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							
<b><u>Municipality</u></b>									
General Investment		Yrs	Fixed Depos	30/06/2015		7.5%	11 788	940	12 728
<b>Municipality sub-total</b>					–		11 788	940	12 728
<b><u>Entities</u></b>									
<b>Entities sub-total</b>					–		–	–	–
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				–		<b>11 788</b>	<b>940</b>	<b>12 728</b>

## Allocation and grant receipts and expenditure: - Operating Revenue Framework

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									%	
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		38 493	38 876	38 876	9 052	38 876	38 876	–		38 876
Local Government Equitable Share		34 819	35 342	35 342	9 052	35 342	35 342	–		35 342
Finance Management		1 550	1 600	1 600	–	1 600	1 600			1 600
Municipal Systems Improvement		890	934	934	–	934	934			934
EPWP Incentive		1 234	1 000	1 000	–	1 000	1 000			1 000
Energy Efficiency and Demand Management										
Integrated National Electrification Programme	3							–		
<b>Provincial Government:</b>		6 962	757	757	–	757	757	–		757
Health subsidy		1 150	–	–	–	–	–	–		–
Housing		458	–	–	–	–	–			–
Sport and Recreation		679	757	757	–	757	757	–		757
Department of Education	4	235	–	–	–	–	–	–		–
Department of Roads		2 389	–	–	–	–	–	–		–
Department of Water Affairs		2 050	–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
<b>Total Operating Transfers and Grants</b>	5	45 455	39 633	39 633	9 052	39 633	39 633	–		39 633
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		13 102	29 248	16 208	16 108	16 108	9 531	6 652	69.8%	12 708
Municipal Infrastructure Grant (MIG)		13 102	12 608	16 108	16 108	16 108	9 456	6 652	70.3%	12 608
Regional Bulk Infrastructure		–	16 640	100	–	–	75			100
<b>Provincial Government:</b>		–	–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
<b>Total Capital Transfers and Grants</b>	5	13 102	29 248	16 208	16 108	16 108	9 531	6 652	69.8%	12 708
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	58 557	68 881	55 841	25 160	55 741	49 164	6 652	13.5%	52 341

## Grant expenditure

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>Operating Transfers and Grants</b>										
National Government		38 259	38 876	38 876	857	9 115	29 157	(20 042)	-68.7%	38 876
Local Government Equitable Share		34 819	35 342	35 342	701	6 216	26 507	(20 291)	-76.5%	35 342
Finance Management		1 550	1 600	1 600	114	1 467	1 200	267	22.2%	1 600
Municipal Systems Improvement		890	934	934	–	934	701	234	33.3%	934
EPWP Incentive		1 000	1 000	1 000	42	498	750	(252)	-33.6%	1 000
Energy Efficiency and Demand Management								–		
<b>Other transfers and grants [insert description]</b>		<b>6 811</b>	<b>757</b>	<b>757</b>	<b>16</b>	<b>245</b>	<b>568</b>	<b>(323)</b>	<b>-56.9%</b>	<b>757</b>
Provincial Government:		1 311	–	–	–	–	–	–		
Housing		679	–	–	–	–	–	–	0.0%	–
Sport and Recreation		268	757	757	16	245	568	(323)	-56.9%	757
Department of Education		2 503	–	–	–	–	–	–	0.0%	–
Department of Roads		2 050	–	–	–	–	–	–	0.0%	–
<b>Department of Water Affairs</b>		<b>458</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<i>District Municipality:</i>		458						–		
<b>Total operating expenditure of Transfers and Grants:</b>		<b>45 528</b>	<b>39 633</b>	<b>39 633</b>	<b>873</b>	<b>9 359</b>	<b>29 725</b>	<b>(20 365)</b>	<b>-68.5%</b>	<b>39 633</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>Capital Transfers and Grants</b>		14 362	28 448	15 408	2 626	9 080	8 931	149	1.7%	11 908
National Government:		14 362	11 808	15 308	2 626	8 998	8 856	142	1.6%	11 808
0			16 640	100	–	81	75	6	8.5%	100
<b>Other capital transfers [insert description]</b>		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
<b>Total capital expenditure of Transfers and Grants</b>		<b>14 362</b>	<b>28 448</b>	<b>15 408</b>	<b>2 626</b>	<b>9 080</b>	<b>8 931</b>	<b>149</b>	<b>1.7%</b>	<b>11 908</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>59 891</b>	<b>68 081</b>	<b>55 041</b>	<b>3 500</b>	<b>18 439</b>	<b>38 656</b>	<b>(20 217)</b>	<b>-52.3%</b>	<b>51 541</b>

## Expenditure on councillor and board members allowances and employee benefits

Summary of Employee and Councillor remuneration	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>R thousands</b>									%	
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		2 920	2 962	2 962	223	1 991	2 222	(230)	-10%	2 962
Pension and UIF Contributions		338	–	–	28	250	–	250	#DIV/0!	–
Medical Aid Contributions		38	–	–	3	26	–	26	#DIV/0!	–
Motor Vehicle Allowance		629	985	985	72	647	738	(91)	-12%	985
Cellphone Allowance		198	314	314	–	1	236	(235)	-100%	314
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		34	47	–	–	–	–	–		47
<b>Sub Total - Councillors</b>		<b>4 157</b>	<b>4 308</b>	<b>4 261</b>	<b>325</b>	<b>2 916</b>	<b>3 196</b>	<b>(280)</b>	<b>-9%</b>	<b>4 308</b>
<b>% increase</b>	4		3.6%	2.5%						3.6%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		3 102	3 369	3 369	324	2 546	2 527	19	1%	3 369
Pension and UIF Contributions		469	560	560	23	180	420	(240)	-57%	560
Medical Aid Contributions		132	159	159	13	92	119	(27)	-22%	159
Performance Bonus		475	–	–	–	–	–	–		–
Motor Vehicle Allowance		588	847	847	63	467	635	(169)	-27%	847
Cellphone Allowance		177	151	151	14	138	113	25	22%	151
Other benefits and allowances		168	217	217	21	198	163	36	22%	217
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 112</b>	<b>5 303</b>	<b>5 303</b>	<b>458</b>	<b>3 622</b>	<b>3 977</b>	<b>(355)</b>	<b>-9%</b>	<b>5 303</b>
<b>% increase</b>	4		3.7%	3.7%						3.7%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		35 534	43 450	43 450	3 091	32 905	32 588	317	1%	43 450
Pension and UIF Contributions		6 403	7 592	7 592	800	5 353	5 694	(341)	-6%	7 592
Medical Aid Contributions		2 140	1 505	1 505	201	1 528	1 128	400	35%	1 505
Overtime		2 262	2 070	2 070	164	1 372	1 552	(180)	-12%	2 070
Performance Bonus		2 993	–	–	–	–	–	–		–
Motor Vehicle Allowance		1 269	892	892	76	708	669	39	6%	892
Cellphone Allowance		254	168	168	21	244	126	118	94%	168
Housing Allowances		1 124	702	702	8	62	527	(464)	-88%	702
Other benefits and allowances		2 436	1 244	1 230	229	685	922	(237)	-26%	1 244
Payments in lieu of leave		366	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2		54	54	2	53	40	13	32%	54
<b>Sub Total - Other Municipal Staff</b>		<b>54 781</b>	<b>57 677</b>	<b>57 662</b>	<b>4 592</b>	<b>42 910</b>	<b>43 247</b>	<b>(336)</b>	<b>-1%</b>	<b>57 677</b>
<b>% increase</b>	4		5.3%	5.3%						5.3%
<b>Total Parent Municipality</b>		<b>64 051</b>	<b>67 288</b>	<b>67 226</b>	<b>5 376</b>	<b>49 449</b>	<b>50 419</b>	<b>(971)</b>	<b>-2%</b>	<b>67 288</b>



## Capital programme performance

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b><u>Monthly expenditure performance trend</u></b>									
July	1 669	1 803	1 803	816	816	1 803	986	54.7%	2%
August	3 286	10 571	10 571	561	1 378	12 374	10 996	88.9%	3%
September	1 085	1 742	1 742	1 968	3 346	14 116	10 770	76.3%	8%
October	661	1 618	1 618	1 652	4 998	15 734	10 737	68.2%	12%
November	1 141	3 615	3 615	333	5 330	19 349	14 019	72.5%	13%
December	2 680	2 489	2 489	1 180	6 511	21 839	15 328	70.2%	16%
January	1 089	784	784	271	6 782	22 622	15 841	70.0%	17%
February	2 605	4 321	1 131	15	6 796	23 754	16 957	71.4%	17%
March	1 794	5 070	1 170	2 675	9 472	24 924	15 452	62.0%	23%
April	1 421	3 900	900	–		25 824	–		
May	1 620	2 618	618			26 442	–		
June	2 406	2 057	957			27 399	–		
<b>Total Capital expenditure</b>	<b>21 457</b>	<b>40 589</b>	<b>27 399</b>	<b>9 472</b>					

## 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

NC073 Emthanjeni - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March										
Description	Ref	2013/14	Budget Year 2014/15							
		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>		12 299	30 448	17 408	2 626	8 976	13 572	4 596	33.9%	13 908
Infrastructure - Road transport		10 682	13 808	17 308	2 626	8 895	10 356	1 461	14.1%	13 808
Roads, Pavements & Bridges		10 682	13 808	17 308	2 626	8 895	10 356	1 461	14.1%	13 808
Storm water			–	–			–	–		
Infrastructure - Electricity		918	–	–	–	–	–	–		–
Generation								–		
Transmission & Reticulation		918						–		
Street Lighting								–		
Infrastructure - Water		699	16 640	100	–	81	3 216	3 135	97.5%	100
Dams & Reservoirs								–		
Water purification							–	–		
Reticulation		699	16 640	100	–	81	3 216	3 135	97.5%	100
Infrastructure - Sanitation		–	–	–	–	–	–	–		–
<b>Total Capital Expenditure on new assets</b>	1	12 299	30 448	17 408	2 626	8 976	13 572	4 596	33.9%	13 908

NC073 Emthanjeni - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March										
Description	Ref	2013/14	Budget Year 2014/15							
		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 on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		6 969	1 250	1 100	–	154	825	671	81.3%	1 100
Infrastructure - Road transport		4 640	500	500	–	154	375	221	58.9%	500
Roads, Pavements & Bridges		4 640	500	500	–	154	375	221	58.9%	500
Infrastructure - Electricity		611	250	250	–	–	188	188	100.0%	250
Transmission & Reticulation		611	250	250	–	–	188	188	100.0%	250
Infrastructure - Water		406	470	320	–	–	240	240	100.0%	320
Water purification		406	470	320	–	–	240	240	100.0%	320
Infrastructure - Sanitation		–	–	–	–	–	–	–		–
Infrastructure - Other		1 312	30	30	–	–	23	23	100.0%	30
Waste Management			30	30	–	–	23	23	100.0%	30
Other		1 312						–		
<b>Community</b>		63	396	396	–	3	297	294	99.0%	396
Parks & gardens		–	51	51	–	–	38	38	100.0%	51
Sportsfields & stadia		–	65	65	–	–	49	49	100.0%	65
Community halls		63	250	250	–	–	188	188	100.0%	250
Recreational facilities		–	–	–	–	–	–	–		–
Cemeteries		–	30	30	–	3	23	20	86.8%	30
<b>Heritage assets</b>		–	–	–	–	–	–	–		–
<b>Investment properties</b>		–	–	–	–	–	–	–		–
<b>Other assets</b>		2 126	8 495	8 495	49	338	6 671	6 333	94.9%	8 495
General vehicles		959	3 660	3 660	–	–	2 945	2 945	100.0%	3 660
Specialised vehicles		–	1 770	1 770	–	–	1 428	1 428	100.0%	1 770
Plant & equipment		153	552	552	34	130	414	284	68.7%	552
Computers - hardware/equipment		515	698	698	–	147	524	376	71.9%	698
Furniture and other office equipment		–	462	462	6	42	347	305	87.8%	462
Other Buildings		500	510	510	8	19	382	363	95.0%	510
Other		–	844	844	–	–	633	633	100.0%	844
<b>Agricultural assets</b>		–	–	–	–	–	–	–		–
<b>Biological assets</b>		–	–	–	–	–	–	–		–
<b>Intangibles</b>		–	–	–	–	–	–	–		–
<b>Total Capital Expenditure on renewal of</b>	1	9 159	10 141	9 991	49	495	7 793	7 298	93.6%	9 991
<b>Specialised vehicles</b>		–	1 770	1 770	–	–	1 428	1 428	0	1 770
Refuse			1 770	1 770	–	–	1 428	1 428	0	1 770

NC073 Emthanjeni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March										
Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
Roads, Pavements & Bridges		1 277	1 592	1 592	67	473	1 194	721	60.4%	1 592
Infrastructure - Electricity		929	1 821	1 821	146	912	1 366	454	33.2%	1 821
Transmission & Reticulation		929	1 821	1 821	146	912	1 366	454	33.2%	1 821
Infrastructure - Water		697	864	864	27	493	648	155	23.9%	864
Water purification			273	273	–	129	205	76	37.1%	273
Reticulation		464	822	822	108	257	616	359	58.3%	822
Other		81						–		
Sportsfields & stadia		104	66	66	2	19	50	31	62.4%	66
Community halls		244	433	433	53	189	325	135	41.7%	433
Housing development			182	182	–	1	136	135	99.4%	182
<b>Other assets</b>		<b>4 958</b>	<b>4 457</b>	<b>4 457</b>	<b>452</b>	<b>2 501</b>	<b>3 342</b>	<b>842</b>	<b>25.2%</b>	<b>4 457</b>
General vehicles		2 322	2 066	2 066	71	966	1 549	583	37.6%	2 066
Specialised vehicles		–	366	366	54	54	275	221	80.3%	366
Plant & equipment		488	252	252	4	241	189	(52)	-27.7%	252
Other Land		236	161	161	9	22	121	99	82.1%	161
Other		627	198	198	–	57	149	92	61.6%	198
Other								–		
<b>Total Repairs and Maintenance Expenditure</b>		<b>11 611</b>	<b>12 491</b>	<b>12 491</b>	<b>1 020</b>	<b>6 063</b>	<b>9 368</b>	<b>3 305</b>	<b>35.3%</b>	<b>12 491</b>
<b>Specialised vehicles</b>		<b>–</b>	<b>366</b>	<b>366</b>	<b>54</b>	<b>54</b>	<b>275</b>	<b>221</b>	<b>0</b>	<b>366</b>
Refuse			366	366	54	54	275	221	0	366

NC073 Emthanjeni - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March										
Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		41 234	4 765	4 765	–	–	–	–		4 765
Infrastructure - Road transport		18 940	2 433	2 433	–	–	–	–		2 433
Roads, Pavements & Bridges		18 940	2 433	2 433				–		2 433
Infrastructure - Electricity		6 764	482	482	–	–	–	–		482
Transmission & Reticulation		6 764	482	482				–		482
Infrastructure - Water		7 441	955	955	–	–	–	–		955
Reticulation		7 441	955	955				–		955
Infrastructure - Sanitation		4 735	683	683	–	–	–	–		683
Reticulation		4 735	683	683				–		683
Infrastructure - Other		3 353	213	213	–	–	–	–		213
Waste Management		3 353	213	213				–		213
<b>Community</b>		11 432	1 450	1 450	–	–	–	–		1 450
Community halls		4 870	614	614				–		614
Libraries		3 517	460	460				–		460
Clinics		947	125	125				–		125
Cemeteries		744	124	124				–		124
Other		1 353	127	127				–		127
<b>Heritage assets</b>		–	–	–	–	–	–	–		–
								–		
<b>Investment properties</b>		338	20	20	–	–	–	–		20
Housing development		–						–		
Other		338	20	20				–		20
<b>Other assets</b>		15 081	2 445	2 445	–	–	–	–		2 445
General vehicles		4 382	326	326				–		326
Specialised vehicles		4 400	1 760	1 760	–	–	–	–		1 760
Plant & equipment		440	–	–				–		–
Computers - hardware/equipment		3 353	115	115				–		115
Furniture and other office equipment		138	12	12				–		12
Civic Land and Buildings		676	49	49				–		49
Other Buildings		1 691	183	183				–		183
<b>Agricultural assets</b>		–	–	–	–	–	–	–		–
<b>Biological assets</b>		–	–	–	–	–	–	–		–
<b>Intangibles</b>		–	–	–	–	–	–	–		–
<b>Total Depreciation</b>		68 084	8 681	8 681	–	–	–	–		8 681
<b>Specialised vehicles</b>		4 400	1 760	1 760	–	–	–	–		1 760
Refuse		4 400	1 760	1 760				–		1 760

## **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 March 2015 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)

A handwritten signature in black ink, appearing to read 'Isak Visser', with a long horizontal stroke extending to the right.

Signature

Date 16/04/2015

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