

EMTHANJENI MUNICIPALITY



APRIL MONTHLY BUDGET STATEMENT

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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 April 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 6% below the year-to-date budget for April 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. 38% of the total capital budget has been spent at 30 April 2015, with 95.4% of that being funded from grant sources.¹

¹ 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 April 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 6%, R9.318 million below year-to-date budget projections for April 2015².

Operating expenditure by type

Year-to-date expenditure is 20% or R34 million³, below the year-to-date budget as at 30 April 2015

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)

³ Table C4 - Total expenditure by type



Capital expenditure

Year-to-date expenditure on capital amounts to R10.602 million or 38 % of the adjusted capital budget of R27.3 million⁴. 95% of expenditure to date has been funded from capital transfers recognised⁵.

Refer to Section 4 - Table C5 for more detail.

Cash flows

The financial year commenced with positive cash & cash equivalents balance of R0.285 million⁶ and this figure as at 30 April 2015 R9, 394 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>
<u>Revenue By Source</u>	
Fines	(4 332)
Licences and permits	(1 270)
Gains on disposal of PPE	989
<u>Expenditure By Type</u>	
Debt impairment	(8 828)
Depreciation & asset impairment	(7 234)
Other expenditure	(6 769)
<u>Capital Expenditure</u>	
Water	(4 163)
Waste water management	(742)
<u>Cash Flow</u>	
Proceeds on disposal of PPE	989
Capital assets	(22 833)



3.4 Remedial or corrective steps

Description	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands		
Revenue By Source		
Fines	Traffic violation fines have not been taken into account	The situation is currently being investigated and will be fixed at year end
Licences and permits	Are Done at year end	The situation is currently being investigated and will be fixed at year end
Gains on disposal of PPE	The amount of land sold exceeded our original estimations	The situation will be taken into account when drawing up the budget of 2015-16
Expenditure By Type		
Debt impairment	Are Done at year end	The situation will be fixed at year end
Depreciation & asset impairment	Are Done at year end	The situation will be fixed at year end
Other Expenditure	Budgeted expenditure was not sufficient	The situation will be taken into account when drawing up the budget of 2015-16
Capital Expenditure		
Water	Slow capital spending	The situation will be taken into account when drawing up the budget of 2015-16
Waste water management	Slow capital spending	The situation will be taken into account when drawing up the budget of 2015-16
Cash Flow		
Proceeds on disposal of PPE	The amount of land sold exceeded our original estimations	The situation will be taken into account when drawing up the budget of 2015-16
Capital assets	Spending on capital expenditure are very low	Increase capital spending.

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 investment)

Section 4 - In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

NC073 Emthanjani - Table C1 Monthly Budget Statement Summary - M10 April

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
R thousands									
Financial Performance									
Property rates	21 185	23 785	23 785	1 043	19 708	19 820	(113)	-1%	23 785
Service charges	91 655	100 512	96 365	7 202	72 846	81 307	(8 461)	-10%	96 365
Investment revenue	1 030	940	940	6	96	783	(687)	-88%	940
Transfers recognised - operational	45 752	39 633	39 633	138	39 638	34 427	5 211	15%	39 633
Other own revenue	25 560	35 323	29 171	1 609	19 041	24 309	(5 268)	-22%	29 171
Total Revenue (excluding capital transfers and contributions)	185 183	200 193	189 893	9 997	151 329	160 647	(9 318)	-6%	189 893
Employee costs	59 894	62 980	62 965	5 102	51 635	52 469	(835)	-2%	62 965
Remuneration of Councillors	4 157	4 308	4 261	325	3 241	3 551	(309)	-9%	4 261
Depreciation & asset impairment	68 084	8 681	8 681	—	—	7 234	(7 234)	-100%	8 681
Finance charges	1 608	1 700	2 530	21	546	1 915	(1 369)	-71%	2 530
Materials and bulk purchases	49 123	55 879	55 879	3 722	43 558	46 566	(3 007)	-6%	55 879
Transfers and grants	750	13 669	13 669	843	8 981	12 820	(3 839)	-30%	13 669
Other expenditure	81 450	54 450	54 019	2 381	26 027	43 700	(17 673)	-40%	54 019
Total Expenditure	265 066	201 667	202 004	12 394	133 988	168 255	(34 267)	-20%	202 004
Surplus/(Deficit)	(79 883)	(1 474)	(12 111)	(2 397)	17 341	(7 607)	24 949	-328%	(12 111)
Transfers recognised - capital	13 102	29 248	16 208	—	—	14 449	(14 449)	-100%	16 208
Contributions & Contributed assets	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(66 781)	27 774	4 097	(2 397)	17 341	6 842	10 499	153%	4 097
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(66 781)	27 774	4 097	(2 397)	17 341	6 842	10 499	153%	4 097
Capital expenditure & funds sources									
Capital expenditure	21 457	40 589	27 399	1 130	10 602	20 210	(9 608)	-48%	27 399
Capital transfers recognised	15 313	28 448	15 408	1 130	10 109	13 783	(3 673)	-27%	15 408
Public contributions & donations	—	—	—	—	—	—	—	—	—
Borrowing	—	6 000	6 000	—	—	—	—	—	6 000
Internally generated funds	6 144	6 141	5 991	—	492	6 427	(5 935)	-92%	5 991
Total sources of capital funds	21 457	40 589	27 399	1 130	10 602	20 210	(9 608)	-48%	27 399
Financial position									
Total current assets	119 418	78 943	78 943		120 704				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		93 547				17 654
Total non current liabilities	52 911	45 370	45 370		3 166				45 370
Community wealth/Equity	956 006	963 974	963 974		963 675				963 974
Cash flows									
Net cash from (used) operating	13 042	43 672	19 651	(4 422)	20 825	16 375	(4 450)	-27%	19 651
Net cash from (used) investing	(20 893)	(40 469)	(27 279)	(1 125)	(9 470)	(22 733)	(13 263)	58%	(27 279)
Net cash from (used) financing	(2 504)	2 751	2 751	(153)	(2 248)	2 293	4 540	198%	2 751
Cash/cash equivalents at the month/year end	285	3 324	(4 592)	—	9 394	(3 779)	(13 173)	349%	(4 592)
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	—	7 765	3 303	3 146	3 056	2 391	38 388	—	58 049
Creditors Age Analysis									
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) - M10 April

2013/14											
Budget Statement - Financial Performance (Standard Classification) - W10 April											
R thousands	Ref	Description	2013/14		Budget Year 2014/15				YTD variance	YTD variance %	Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
1											
Revenue - Standard											
Governance and administration											
Executive and council			43 567	42 548	42 548	1 296	39 169	35 456	3 713	10%	42 548
Budget and treasury office			5 436	3 238	3 238	84	4 779	2 699	2 081	77%	3 238
Corporate services			38 083	39 235	39 235	1 202	34 331	32 696	1 635	5%	39 235
			48	74	74	10	59	62	(3)	-4%	74
Community and public safety											
Community and social services			23 648	8 744	8 744	100	2 830	7 287	(4 457)	-61%	8 744
Sport and recreation			1 435	1 410	1 410	49	1 359	1 073	286	27%	1 410
Public safety			145	102	102	0	112	187	(74)	-40%	102
Housing			21 037	7 196	7 196	48	1 329	5 997	(4 668)	-78%	7 196
Health			1 031	36	36	3	30	30	(0)	-1%	36
Economic and environmental services											
Planning and development			14 819	14 694	18 194	1	1 023	12 245	(11 222)	-92%	18 194
Road transport			1 235	1 800	1 800	-	1 000	1 500	(500)	-33%	1 800
Environmental protection			13 584	12 894	16 394	1	23	10 745	(10 722)	-100%	16 394
Trading services											
Electricity			116 048	163 455	136 615	8 600	108 307	120 109	(11 802)	-10%	136 615
Water			60 590	75 900	71 350	4 651	51 514	60 520	(9 006)	-15%	71 350
Waste water management			25 603	45 961	28 621	2 041	23 624	27 897	(4 272)	-15%	28 621
Waste management			18 167	25 982	22 802	1 211	20 792	19 744	1 049	5%	22 802
			11 687	15 612	13 842	698	12 376	11 948	428	4%	13 842
4											
Other											
2											
Total Revenue - Standard											
198 082											
206 101											
151 329											
175 096											
-14%											
206 101											
Expenditure - Standard											
Governance and administration											
Executive and council			44 685	43 503	43 510	2 394	27 754	36 247	(8 494)	-23%	43 510
Budget and treasury office			15 290	12 680	12 897	805	8 701	10 702	(2 001)	-19%	12 897
Corporate services			18 325	18 910	18 489	917	10 399	15 489	(5 089)	-33%	18 489
			11 069	11 914	12 124	672	8 653	10 056	(1 403)	-14%	12 124
Community and public safety											
Community and social services			35 256	25 764	25 967	1 771	17 731	21 596	(3 864)	-18%	25 967
Sport and recreation			20 439	10 559	10 246	595	6 154	8 514	(2 360)	-28%	10 246
Public safety			3 341	3 948	4 384	312	3 409	3 653	(245)	-7%	4 384
Housing			6 771	9 018	9 058	663	6 399	7 539	(1 140)	-15%	9 058
Health			4 630	2 069	2 109	201	1 768	1 748	20	1%	2 109
			75	169	169	0	2	141	(139)	-99%	169
Economic and environmental services											
Planning and development			39 053	24 681	24 786	1 901	15 775	20 633	(4 858)	-24%	24 786
Road transport			18 450	9 647	9 752	953	7 112	8 105	(993)	-12%	9 752
Environmental protection			20 604	15 034	15 034	948	8 663	12 528	(3 865)	-31%	15 034
Trading services											
Electricity			144 247	106 811	106 833	6 170	71 377	89 022	(17 645)	-20%	106 833
Water			82 559	64 771	61 956	3 664	45 851	52 287	(6 436)	-12%	61 956
Waste water management			32 710	14 979	17 091	778	7 559	13 750	(6 191)	-45%	17 091
Waste management			15 771	12 298	12 623	831	7 753	10 443	(2 689)	-26%	12 623
			13 206	14 763	15 163	897	10 214	12 542	(2 329)	-19%	15 163
3											
Other											
1 621											
157											
1 350											
756											
594											
79%											
907											
Total Expenditure - Standard											
264 862											
201 667											
133 988											
168 255											
-20%											
202 004											
Surplus/ (Deficit) for the year											
6 842											
10 499											
153%											
4 097											

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.

NC073 Emthanjeni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2013/14		Budget Year 2014/15				YTD variance	YTD %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands										
Revenue by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	5 436	3 238	3 238	84	4 779	2 699	2 081	77.1%	3 238
Vote 2 - FINANCE AND ADMINISTRATION		38 131	39 310	39 310	1 212	34 390	32 758	1 632	5.0%	39 310
Vote 3 - PLANNING AND DEVELOPMENT		1 235	1 800	1 800	-	1 000	1 500	(500)	-33.3%	1 800
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 435	1 410	1 410	49	1 359	1 073	286	26.6%	1 410
Vote 6 - PUBLIC SAFETY		21 037	7 196	7 196	48	1 329	5 997	(4 668)	-77.8%	7 196
Vote 7 - SPORT AND RECREATION		145	102	102	0	112	187	(74)	-39.9%	102
Vote 8 - ROAD TRANSPORT		13 584	12 894	16 394	1	23	10 745	(10 722)	-99.8%	16 394
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING SERVICES		1 031	36	36	3	30	30	(0)	-0.6%	36
Vote 11 - WASTE MANAGEMENT		11 687	15 612	13 842	698	12 376	11 948	428	3.6%	13 842
Vote 12 - WASTE WATER MANAGEMENT		18 167	25 982	22 802	1 211	20 792	19 744	1 049	5.3%	22 802
Vote 13 - ELECTRICITY		60 590	75 900	71 350	4 651	51 514	60 520	(9 006)	-14.9%	71 350
Vote 14 - WATER		25 603	45 961	28 621	2 041	23 624	27 897	(4 272)	-15.3%	28 621
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	198 082	229 441	206 101	9 997	151 329	175 096	(23 768)	-13.6%	206 101
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	15 290	12 680	12 897	805	8 701	10 702	(2 001)	-18.7%	12 897
Vote 2 - FINANCE AND ADMINISTRATION		29 395	30 824	30 613	1 589	19 053	25 545	(6 492)	-25.4%	30 613
Vote 3 - PLANNING AND DEVELOPMENT		18 450	9 647	9 752	953	7 112	8 105	(993)	-12.3%	9 752
Vote 4 - HEALTH		75	169	169	0	2	141	(139)	-98.9%	169
Vote 5 - COMMUNITY AND SOCIAL SERVICES		20 439	10 559	10 246	595	6 154	8 514	(2 360)	-27.7%	10 246
Vote 6 - PUBLIC SAFETY		6 771	9 018	9 058	663	6 399	7 539	(1 140)	-15.1%	9 058
Vote 7 - SPORT AND RECREATION		3 341	3 948	4 384	312	3 409	3 653	(245)	-6.7%	4 384
Vote 8 - ROAD TRANSPORT		20 604	15 034	15 034	948	8 663	12 528	(3 865)	-30.9%	15 034
Vote 9 - OTHER		1 621	907	907	157	1 350	756	594	78.6%	907
Vote 10 - HOUSING SERVICES		4 630	2 069	2 109	201	1 768	1 748	20	1.1%	2 109
Vote 11 - WASTE MANAGEMENT		13 206	14 763	15 163	897	10 214	12 542	(2 329)	-18.6%	15 163
Vote 12 - WASTE WATER MANAGEMENT		15 771	12 298	12 623	831	7 753	10 443	(2 689)	-25.8%	12 623
Vote 13 - ELECTRICITY		82 559	64 771	61 956	3 664	45 851	52 287	(6 436)	-12.3%	61 956
Vote 14 - WATER		32 710	14 979	17 091	778	7 559	13 750	(6 191)	-45.0%	17 091
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	264 862	201 667	202 004	12 394	133 988	168 255	(34 267)	-20.4%	202 004
Surplus/ (Deficit) for the year	2	(66 781)	27 774	4 097	(2 397)	17 341	6 842	10 499	153.5%	4 097

Full Year
Forecast

[illegible]

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) - M10 April

Vote Description	Ref	2013/14		Budget Year 2014/15		YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	
R thousands	1							
Capital Expenditure - Standard Classification								
Governance and administration								
Executive and council		785	1 840	1 840	—	233	1 533	1 840
Budget and treasury office		585	153	153	—	54	128	153
Corporate services		79	1 317	1 317	—	36	1 097	1 317
		120	370	370	—	143	308	370
Community and public safety								
Community and social services		777	631	631	—	97	526	631
Sport and recreation		63	295	295	—	—	246	295
Public safety		—	251	251	—	88	209	251
Housing		—	85	85	—	9	71	85
Health		714	—	—	—	—	—	—
		—	—	—	—	—	—	—
Economic and environmental services								
Planning and development		15 901	14 728	18 228	1 130	10 191	12 273	18 228
Road transport		500	12	12	—	3	10	12
Environmental protection		15 401	14 716	18 216	1 130	10 188	12 263	18 216
		—	—	—	—	—	—	—
Trading services								
Electricity		3 995	23 390	6 700	—	81	5 878	6 700
Water		2 314	1 300	1 300	—	—	453	1 300
Waste water management		1 681	17 110	420	—	81	4 244	420
Waste management		—	3 180	3 180	—	—	742	3 180
		—	1 800	1 800	—	—	438	1 800
Other								
		—	—	—	—	—	—	—
Total Capital Expenditure - Standard Classification	3	21 457	40 589	27 399	1 130	10 602	20 210	27 399
Funded by:								
National Government		15 313	28 448	15 408	1 130	10 109	13 783	15 408
Provincial Government		—	—	—	—	—	—	—
District Municipality		—	—	—	—	—	—	—
Other transfers and grants		—	—	—	—	—	—	—
Transfers recognised - capital		15 313	28 448	15 408	1 130	10 109	13 783	15 408
Public contributions & donations	5							
Borrowing	6							
Internally generated funds		6 144	6 141	5 991	—	492	6 427	5 991
Total Capital Funding		21 457	40 589	27 399	1 130	10 602	20 210	27 399

Table C6: Monthly Budget Statement - Financial Position
NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2013/14		Budget Year 2014/15		Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
R thousands	1					
ASSETS						
Current assets						
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	55 875	9 171
Other debtors		13 283	9 243	9 243	1 623	9 243
Current portion of long-term receivables		32	—	—	—	—
Inventory		63 059	45 899	45 899	63 088	45 899
Total current assets		119 418	78 943	78 943	120 704	78 943
Non current assets						
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
Total non-current assets		929 172	948 055	948 055	939 684	948 055
TOTAL ASSETS		1 048 590	1 026 998	1 026 998	1 060 388	1 026 998
LIABILITIES						
Current liabilities						
Bank overdraft		11 925	1 026	1 026	3 212	1 026
Borrowing		2 758	1 374	1 374	1 801	1 374
Consumer deposits		1 949	1 932	1 932	2 064	1 932
Trade and other payables		21 627	11 306	11 306	30 606	11 306
Provisions		1 414	2 017	2 017	55 865	2 017
Total current liabilities		39 672	17 654	17 654	93 547	17 654
Non current liabilities						
Borrowing		3 231	11 176	11 176	3 166	11 176
Provisions		49 680	34 194	34 194	—	34 194
Total non-current liabilities		52 911	45 370	45 370	3 166	45 370
TOTAL LIABILITIES		92 583	63 024	63 024	96 713	63 024
NET ASSETS	2	956 006	963 974	963 974	963 675	963 974
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		956 006	692 667	692 667	961 422	692 667
Reserves		—	271 307	271 307	2 253	271 307
TOTAL COMMUNITY WEALTH/EQUITY	2	956 006	963 974	963 974	963 675	963 974

Table C7: Monthly Budget Statement - Cash Flow

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2013/14		Budget Year 2014/15				YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		101 218	153 090	142 445	7 967	98 976	118 704	(19 728)	-17%	142 445
Government - operating		38 122	39 633	39 633	-	39 633	33 028	6 606	20%	39 633
Government - capital		15 152	29 248	16 208	-	16 108	13 507	2 601	19%	16 208
Interest		1 030	940	940	6	96	783	(687)	-88%	940
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(141 418)	(163 870)	(163 376)	(11 530)	(124 461)	(136 147)	(11 686)	9%	(163 376)
Finance charges		(855)	(1 700)	(2 530)	(21)	(546)	(2 109)	(1 563)	74%	(2 530)
Transfers and Grants		(208)	(13 669)	(13 669)	(843)	(8 981)	(11 391)	(2 410)	21%	(13 669)
NET CASH FROM/(USED) OPERATING ACTIVITIES		13 042	43 672	19 651	(4 422)	20 825	16 375	(4 450)	-27%	19 651
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		632	120	120	5	1 089	100	989	989%	120
Decrease (increase) in non-current debtors		26	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(21 550)	(40 589)	(27 399)	(1 130)	(10 559)	(22 833)	(12 274)	54%	(27 399)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(20 893)	(40 469)	(27 279)	(1 125)	(9 470)	(22 733)	(13 263)	58%	(27 279)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	6 000	6 000	-	-	5 000	(5 000)	-100%	6 000
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	135	135	21	135	113	23	20%	135
Payments										
Repayment of borrowing		(2 504)	(3 384)	(3 384)	(174)	(2 383)	(2 820)	(437)	16%	(3 384)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 504)	2 751	2 751	(153)	(2 248)	2 293	4 540	198%	2 751
NET INCREASE/ (DECREASE) IN CASH HELD		(10 354)	5 954	(4 877)	(5 700)	9 108	(4 065)			(4 877)
Cash/cash equivalents at beginning:		10 640	(2 629)	285		285	285			285
Cash/cash equivalents at month/year end:		285	3 324	(4 592)		9 394	(3 779)			(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.

NC073 Emthanjeni - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

Description	Ref	Budget Year 2014/15												Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Budget	June Budget	Budget 2014/15	+1 2015/16	Budget Year	+2 2016/17
Cash Receipts By Source		1 110	2 278	1 295	3 238	3 036	1 250	873	1 207	1 128	1 005		6 413	22 834	23 632	23 682	
Property rates - penalties & collection charges		—	—	—	—	—	—	—	—	—	—		13 177	50 932	52 424	52 655	
Service charges - electricity revenue		3 623	4 465	3 716	4 546	3 206	3 855	3 966	3 449	4 088	2 840		9 416	23 346	24 397	26 908	
Service charges - water revenue		1 231	1 000	1 834	1 902	1 902	1 010	1 504	1 062	1 219	836		5 109	13 211	13 936	14 204	
Service charges - sanitation revenue		928	980	533	595	1 074	621	710	597	1 219	836		2 950	7 851	8 283	8 544	
Service charges - refuse		607	436	325	407	759	371	364	382	653	566		2 590	7 851	8 283	8 544	
Service charges - other		33	36	38	33	33	33	33	32	38	33		(278)	64	67	71	
Rental of facilities and equipment		59	59	67	63	62	59	75	60	521	58		(288)	795	838	867	
Interest earned - external investments		18	20	—	10	4	—	30	—	9	6		844	940	1 089	1 144	
Interest earned - outstanding debtors		—	—	—	—	—	—	—	—	—	—		—	—	—	—	
Dividends received		—	—	—	—	—	—	—	—	—	—		—	—	—	—	
Fines		25	41	28	765	13	296	190	39	42	21		5 163	6 624	7 014	7 470	
Licences and permits		48	27	20	31	40	12	4	44	30	34		1 412	1 704	1 790	1 897	
Agency services		—	—	—	—	—	—	—	—	—	—		—	—	—	—	
Transfer receipts - operating		15 589	1 334	—	379	12 081	—	—	679	9 572	—		11 039	39 633	44 583	37 855	
Other revenue		1 903	1 673	1 499	1 883	724	1 360	1 446	1 450	9 572	1 401		25 729	25 729	19 825	23 018	
Cash Receipts by Source		25 342	12 591	8 519	13 584	22 933	8 867	9 195	9 000	20 701	7 973		54 958	193 663	197 890	198 316	
Other Cash Flows by Source																	
Transfer receipts - capital		3 000	—	—	—	4 000	—	—	—	9 108	—		13 140	29 248	11 969	41 305	
Contributions & Contributed assets		—	—	—	(27)	53	0	3	—	10	5		(869)	—	—	—	
Proceeds on disposal of PPE		3	7	1 035	—	—	—	—	—	—	—		6 000	—	—	—	
Short term loans		—	—	—	—	—	—	—	—	—	—		—	—	—	—	
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—	—		—	—	—	—	
Increase in consumer deposits		14	20	1	11	1	13	(2)	43	14	21		(0)	135	140	140	
Receipt of non-current debtors		—	—	—	—	—	—	—	—	—	—		—	—	—	—	
Receipt of non-current investments		—	—	—	—	—	—	—	—	—	—		—	—	—	—	
Change in non-current investments		—	—	—	—	—	—	—	—	—	—		—	—	—	—	
Total Cash Receipts by Source		28 359	12 618	9 555	13 568	26 988	8 879	9 196	9 043	29 832	7 999		73 128	229 166	210 126	239 895	
Cash Payments by Type																	
Employee related costs		4 977	4 937	5 038	5 357	5 258	5 678	5 112	5 127	5 050	5 102		9 922	61 556	62 244	63 131	
Remuneration of councillors		319	325	325	319	325	325	326	325	325	325		1 067	4 308	4 502	4 750	
Interest paid		34	33	162	33	29	—	55	25	155	21		1 155	1 700	1 734	1 804	
Bulk purchases - Electricity		6 187	3 009	4 168	3 074	3 056	2 969	2 998	5 967	2 778	2 926		8 088	45 229	47 264	48 155	
Bulk purchases - Water & Sewer		95	142	128	192	133	113	91	177	240	219		768	2 300	2 404	2 497	
Other materials		258	600	518	657	346	228	344	677	680	577		3 583	8 470	8 766	8 985	
Contracted services		596	336	464	408	172	1 094	262	603	665	324		3 026	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	843		4 688	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	2 057		12 954	34 054	33 058	35 420	
Cash Payments by Type		16 094	15 286	13 095	13 121	12 788	12 586	12 742	12 806	13 074	12 994		45 252	179 239	182 193	187 935	
Other Cash Flow/Payments by Type																	
Capital assets		816	561	1 968	1 652	333	1 138	271	15	2 675	1 130		30 030	40 589	18 371	47 904	
Repayment of borrowing		161	162	520	165	167	168	167	173	527	174		1 001	3 384	3 384	3 384	
Other Cash Flow/Payments		—	—	—	—	—	—	—	—	—	—		—	—	—	—	
Total Cash Payments by Type		17 071	16 010	15 583	14 938	13 288	13 891	13 180	12 994	16 277	13 698		76 283	223 212	203 948	239 223	
NET INCREASE/(DECREASE) IN CASH HELD		11 288	(3 391)	(6 028)	(1 370)	(13 700)	(5 012)	(3 984)	(3 980)	(13 555)	(5 700)		(3 155)	5 954	6 177	672	
Cash/cash equivalents at the month/year beginning:		285	11 573	8 182	2 154	784	14 484	9 473	5 489	15 094	9 364		9 394	6 239	285	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	9 364		9 394	6 239	12 416	13 088	

2014/15 Medium Term Revenue Expenditure Framework

PART 2 - SUPPORTING DOCUMENTATION Section 5 - Debtors' analysis

Supporting Table SC3

NC073 Emthanjeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description

Budget Year 2014/15

R thousands													
Debtors Age Analysis By Income Source													
NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
1200		1 981	1 150	1 304	1 420	917	12 633		19 405	16 274		15 652	
Trade and Other Receivables from Exchange Transactions - Water													
1300		3 510	842	617	510	385	5 244		11 108	6 756		5 876	
Trade and Other Receivables from Exchange Transactions - Electricity													
1400		825	354	303	256	238	8 785		10 762	9 582		5 760	
Receivables from Non-ex change Transactions - Property Rates													
1500		865	565	537	525	506	6 972		9 970	8 540		10 657	
Receivables from Ex change Transactions - Waste Water Management													
1600		466	304	300	284	275	3 807		5 436	4 666		5 041	
Receivables from Ex change Transactions - Waste Management													
1700		-	-	-	-	-	-		-	-		-	
Receivables from Ex change Transactions - Property Rental Debtors													
1810		-	-	-	-	-	-		-	-		3 787	
Interest on Arrear Debtor Accounts													
1820		-	-	-	-	-	-		-	-		-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure													
1900		118	87	85	62	69	947		1 368	1 163		2 195	
Other													
2000	-	7 765	3 303	3 146	3 056	2 391	38 388	-	58 049	46 982	-	48 969	
Total By Income Source													
2013/14 - totals only		6705108	117	3358274	819	2778850	119	2387476	2219469	213	34179137	215	30955721
Debtors Age Analysis By Customer Group													

Creditors' analysis

Supporting Table SC4



NC073 Emthanjani - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2014/15								Total	Prior year totals for chart (same period)
		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		
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 - M10 April

Investments by maturity		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
Name of institution & investment ID	Investment ID									
R thousands		Yrs/Months								
Municipality										
General Investment			Yrs	Fixed Deposi	30/06/2015		7.5%	11 788	940	12 728




Allocation and grant receipts and expenditure: - Operating Revenue Framework

NC073 Emthanjeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

2013/14

Budget Year 2014/15

Description

Ref

Audited Outcome

Original Budget

Adjusted Budget

Monthly actual

YearTD actual

YearTD budget

YTD variance

YTD variance

Full Year Forecast

R thousands

1,2

%

RECEIPTS:

Operating Transfers and Grants

National Government:

Local Government Equitable Share	38 493	38 876	38 876	9 052	38 876	38 876	-	-	38 876
Finance Management	34 819	35 342	35 342	9 052	35 342	35 342	-	-	35 342
Municipal Systems Improvement	1 550	1 600	1 600	-	1 600	1 600	-	-	1 600
EPWP incentive	890	934	934	-	934	934	-	-	934
Energy Efficiency and Demand Management	1 234	1 000	1 000	-	1 000	1 000	-	-	1 000

Integrated National Electrification Programme

Provincial Government:

Health subsidy	6 962	757	757	-	757	757	-	-	757
Housing	1 150	-	-	-	-	-	-	-	-
Sport and Recreation	458	-	-	-	-	-	-	-	-
Department of Education	679	757	757	-	757	757	-	-	757
Department of Roads	235	-	-	-	-	-	-	-	-
Department of Water Affairs	2 389	-	-	-	-	-	-	-	-
Department of Water Affairs	2 050	-	-	-	-	-	-	-	-

District Municipality:

Other grant providers:

Total Operating Transfers and Grants

Capital Transfers and Grants

National Government:

Municipal Infrastructure Grant (MIG)	13 102	29 248	16 208	16 108	16 108	9 531	6 652	69.8%	12 708
Regional Bulk Infrastructure	13 102	12 608	16 108	16 108	16 108	9 456	6 652	70.3%	12 608
Provincial Government:	-	16 640	100	-	-	75	-	-	100

District Municipality:

Other grant providers:

Total Capital Transfers and Grants	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	13 102	29 248	16 208	16 108	16 108	9 531	6 652	69.8%	12 708
TOTAL RECEIPTS OF TRANSFERS & GRANTS	58 557	68 881	55 841	25 160	55 741	49 164	6 652	13.5%	52 341

Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April 2013/14

Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
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								-		
Integrated National Electrification Programme								-		
Other transfers and grants [insert description]								-		
Provincial Government:		6 811	757	757	16	245	568	(323)	-56.9%	757
Health subsidy		1 311	-	-	-	-	-	-		-
Sport and Recreation		679	757	757	16	245	568	(323)	-56.9%	757
Department of Education		268						-		
Department of Roads		2 503						-		
Department of Water Affairs		2 050						-		
District Municipality:		458	-	-	-	-	-	-		-
[insert description]		458						-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		45 528	39 633	39 633	873	9 359	29 725	(20 365)	-68.5%	39 633
Capital expenditure of Transfers and Grants										
National Government:		14 362	28 448	15 408	2 626	9 080	8 931	149	1.7%	11 908
Municipal Infrastructure Grant (MIG)		14 362	11 808	15 308	2 626	8 998	8 856	142	1.6%	11 808
Regional Bulk Infrastructure Grant			16 640	100	-	81	75	6	8.5%	100
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		59 891	68 081	55 041	3 500	18 439	38 656	(20 217)	-52.3%	51 541

Expenditure on councillor and board members allowances and employee benefits

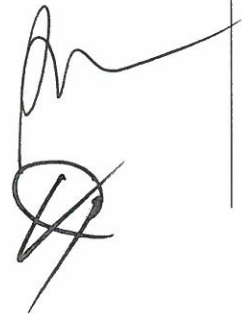
NC073 Emthanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration										
	Ref	2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2014/15 YearTD actual	YearTD budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands										
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 920	2 962	2 962	223	2 214	2 468	(255)	-10%	2 962
Pension and UIF Contributions		338	-	-	28	278	-	278	#DIV/0!	-
Medical Aid Contributions		38	-	-	3	30	-	30	#DIV/0!	-
Motor Vehicle Allowance		629	985	985	72	719	820	(101)	-12%	985
Cellphone Allowance		198	314	314	-	1	262	(261)	-100%	314
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		34	47	-	-	-	-	-	-	-
Sub Total - Councillors	4	4 157	4 308	4 261	325	3 241	3 551	(309)	-9%	4 261
% Increase			3.6%	2.5%				(309)	-9%	2.5%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	3 102	3 369	3 369	324	2 670	2 808	62	2%	3 369
Pension and UIF Contributions		469	560	560	23	203	467	(263)	-56%	560
Medical Aid Contributions		132	159	159	13	106	132	(27)	-20%	159
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		475	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		588	847	847	63	530	706	(176)	-25%	847
Cellphone Allowance		177	151	151	14	152	126	26	21%	151
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		168	217	217	21	219	181	39	22%	217
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	2	5 112	5 303	5 303	458	4 081	4 419	(339)	-8%	5 303
% Increase			3.7%	3.7%				(339)	-8%	3.7%
Other Municipal Staff										
Basic Salaries and Wages		35 534	43 450	43 450	3 462	35 629	36 217	(588)	-2%	43 450
Pension and UIF Contributions		6 403	7 592	7 592	635	6 090	6 443	(353)	-5%	7 592
Medical Aid Contributions		2 140	1 505	1 505	202	1 932	1 265	667	53%	1 505
Overtime		2 262	2 070	2 070	177	1 920	1 908	12	1%	2 070
Performance Bonus		2 993	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 269	892	892	76	860	743	117	16%	892
Cellphone Allowance		254	168	168	17	283	232	51	22%	168
Housing Allowances		1 124	702	702	8	78	133	(55)	-42%	702
Other benefits and allowances		2 436	1 244	1 230	55	709	549	161	29%	1 230
Payments in lieu of leave		366	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	2	54 781	57 677	57 662	4 644	47 554	47 531	24	0%	57 662
% Increase			5.3%	5.3%				24	0%	5.3%
Total Parent Municipality	4	64 051	67 288	67 226	5 427	54 876	55 500	(624)	-1%	67 226
% Increase			5.1%	5.0%				(624)	-1%	5.0%
TOTAL SALARY, ALLOWANCES & BENEFITS	4	64 051	67 288	67 226	5 427	54 876	55 500	(624)	-1%	67 226
% Increase			5.1%	5.0%				(624)	-1%	5.0%
TOTAL MANAGERS AND STAFF	4	59 894	62 980	62 965	5 102	51 635	51 950	(315)	-1%	62 965

Capital programme performance

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April
2013/14 Budget Year 2014/15

Month	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	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	23 753	16 957	71.4%		17%
March	1 794	5 070	1 170	2 675	9 472	24 923	15 451	62.0%		23%
April	1 421	3 900	900	1 130	10 602	25 824	15 222	58.9%		0
May	1 620	2 618	618			26 442	-			
June	2 406	2 057	957			27 399	-			
Total Capital expenditure	21 457	40 589	27 399	10 602						



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 - M10 April

Description	Ref	2013/14		Budget Year 2014/15				YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		12 299	30 448	17 408	1 130	10 106	12 884	7 533	42.7%	17 408
Infrastructure - Road transport		10 662	13 808	17 308	1 130	10 025	12 788	4 398	30.5%	17 308
Roads, Pavements & Bridges		10 662	13 808	17 308	1 130	10 025	12 788	4 398	30.5%	17 308
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		918	-	-	-	-	-	-	-	-
Generation								-	-	-
Transmission & Reticulation		918						-	-	-
Street Lighting								-	-	-
Infrastructure - Water		699	16 640	100	-	81	96	3 135	97.5%	100
Dams & Reservoirs								-	-	-
Water purification								-	-	-
Reticulation		699	16 640	100	-	81	96	3 135	97.5%	100
Total Capital Expenditure on new assets	1	12 299	30 448	17 408	1 130	10 106	17 640	7 533	42.7%	13 908

NC073 Emthanjeni - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

R thousands	Description	Ref	2013/14		Budget Year 2014/15							Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %		
1												
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
	Infrastructure		6 969	1 250	1 100	—	154	917	762	83.2%	1 100	1 100
	Infrastructure - Road transport		4 640	500	500	—	154	417	262	63.0%	500	500
	Roads, Pavements & Bridges		4 640	500	500	—	154	417	262	63.0%	500	500
	Infrastructure - Electricity		611	250	250	—	—	208	208	100.0%	250	250
	Transmission & Refabrication		611	250	250	—	—	208	208	100.0%	250	250
	Infrastructure - Water		406	470	320	—	—	267	267	100.0%	320	320
	Water purification		406	470	320	—	—	267	267	100.0%	320	320
	Infrastructure - Sanitation		—	—	—	—	—	—	—	—	—	—
	Infrastructure - Other		1 312	30	30	—	—	25	25	100.0%	30	30
	Waste Management			30	30	—	—	25	25	100.0%	30	30
	Other		1 312						—			
	Community		63	396	396	—	3	330	327	99.1%	396	396
	Parks & gardens		—	51	51	—	—	42	42	100.0%	51	51
	Sportsfields & stadia		—	65	65	—	—	54	54	100.0%	65	65
	Community halls		63	250	250	—	—	208	208	100.0%	250	250
	Cemeteries		—	30	30	—	3	25	22	88.1%	30	30
	Heritage assets		—	—	—	—	—	—	—	—	—	—
	Investment properties		—	—	—	—	—	—	—	—	—	—
	Other assets		2 126	8 495	8 495	—	338	6 079	5 741	94.4%	8 495	8 495
	General vehicles		959	3 660	3 660	—	—	2 050	2 050	100.0%	3 660	3 660
	Specialised vehicles		—	1 770	1 770	—	—	1 475	1 475	100.0%	1 770	1 770
	Plant & equipment		153	552	552	—	130	460	330	71.8%	552	552
	Computers - hardware/equipment		515	698	698	—	147	582	435	74.7%	698	698
	Furniture and other office equipment		—	462	462	—	42	385	343	89.1%	462	462
	Other Buildings		500	510	510	—	19	425	405	95.5%	510	510
	Other		—	844	844	—	—	703	703	100.0%	844	844
	Agricultural assets		—	—	—	—	—	—	—	—	—	—
	Biological assets		—	—	—	—	—	—	—	—	—	—
	Intangibles		—	—	—	—	—	—	—	—	—	—
	Total Capital Expenditure on renewal of €	1	9 159	10 141	9 991	—	495	7 326	6 831	93.2%	9 991	9 991
	Specialised vehicles		—	1 770	1 770	—	—	1 475	1 475	0	1 770	1 770
	Refuse			1 770	1 770	—	—	1 475	1 475	0	1 770	1 770

NC073 Emthanjani - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		4 435	5 918	5 918	312	2 623	4 932	2 309	46.8%	5 918
Infrastructure - Road transport		1 277	1 592	1 592	96	569	1 327	757	57.1%	1 592
Roads, Pavements & Bridges		1 277	1 592	1 592	96	569	1 327	757	57.1%	1 592
Storm water										
Infrastructure - Electricity		929	1 821	1 821	62	974	1 517	544	35.8%	1 821
Transmission & Reticulation		929	1 821	1 821	62	974	1 517	544	35.8%	1 821
Infrastructure - Water		697	864	864	87	580	720	140	19.4%	864
Dams & Reservoirs			172	172	—	45	143	99	68.9%	172
Water purification			273	273	87	216	227	11	5.0%	273
Reticulation		697	419	419	—	319	349	30	8.6%	419
Infrastructure - Sanitation		464	822	822	33	290	685	395	57.6%	822
Reticulation		464	822	822	33	290	685	395	57.6%	822
Sewerage purification					—					
Infrastructure - Other		1 068	819	819	34	210	683	473	69.3%	819
Waste Management		987	819	819	34	210	683	473	69.3%	819
Other		81								
Community		2 218	1 875	1 875	59	1 287	1 563	276	17.7%	1 875
Parks & gardens		232	38	38	4	9	32	22	70.2%	38
Sportsfields & stadia		104	66	66	7	26	55	30	53.9%	66
Swimming pools		—	321	321	3	174	267	93	34.7%	321
Community halls		244	433	433	13	202	361	158	43.9%	433
Libraries		128	44	44	4	43	36	(7)	-19.0%	44
Fire, safety & emergency		—	879	879	25	783	733	(50)	-6.9%	879
Cemeteries		—	39	39	—	24	32	8	25.4%	39
Social rental housing		—	—	—	—	—	—	—		—
Other		1 509	56	56	3	25	46	22	47.1%	56
Heritage assets		—	—	—	—	—	—	—		—
Investment properties		—	182	182	—	1	151	151	99.5%	182
Housing development		—	182	182	—	1	151	151	99.5%	182
Other assets		4 958	4 457	4 457	519	3 020	3 714	694	18.7%	4 457
General vehicles		2 322	2 066	2 066	422	1 388	1 721	333	19.4%	2 066
Specialised vehicles		—	366	366	—	54	305	251	82.3%	366
Plant & equipment		488	252	252	5	246	210	(36)	-17.2%	252
Computers - hardware/equipment		290	370	370	18	404	309	(96)	-31.0%	370
Furniture and other office equipment		139	511	511	55	430	426	(4)	-0.9%	511
Other Buildings		856	532	532	0	400	443	43	9.8%	532
Other Land		236	161	161	22	22	135	113	83.9%	161
Other		627	198	198	20	77	165	89	53.7%	198
Agricultural assets		—	—	—	—	—	—	—		—
Biological assets		—	—	—	—	—	—	—		—
Intangibles		—	59	59	—	23	49	26	53.0%	59
Computers - software & programming		—	59	59	—	23	49	26	53.0%	59
Total Repairs and Maintenance Expenditure		11 611	12 491	12 491	890	6 953	10 409	3 456	33.2%	12 491
Specialised vehicles		—	366	366	—	54	305	251	0	366
Refuse			366	366		54	305	251	0	366

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NC073 Emthanjeni - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	Ref	2013/14	Original	Adjusted	Monthly	Budget Year 2014/15	YTD variance	YTD variance	Full Year Forecast
		Audited Outcome	Budget	Budget	actual	YearTD actual	YearTD budget	%	
Depreciation by Asset Class/Sub-class									
Infrastructure		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	
Community		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	
Heritage assets		-	-	-	-	-	-	-	
Investment properties		338	20	20	-	-	-	20	
Housing development		-	-	-	-	-	-	-	
Other		338	20	20	-	-	-	20	
Other assets		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	
Agricultural assets		-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	
Total Depreciation		68 084	8 681	8 681	-	-	-	8 681	
Specialised vehicles		4 400	1 760	1 760	-	-	-	1 760	
Refuse		4 400	1 760	1 760	-	-	-	1 760	

Chart C1 2014/15 Capital Expenditure Monthly Trend: actual v target				
Month	2013/14	Original Budget	Adjusted Budget	Monthly actual
Jul	1 669	1 803	1 803	816
Aug	3 286	10 571	10 571	551
Sep	1 085	1 742	1 742	1 968
Oct	651	1 618	1 618	1 652
Nov	1 141	3 615	3 615	333
Dec	2 680	2 489	2 489	1 180
Jan	1 089	784	784	271
Feb	2 605	4 321	1 131	15
Mar	1 734	5 070	1 170	2 675
Apr	1 421	3 900	900	1 130
May	1 620	2 618	618	—
Jun	2 406	2 057	957	—

Chart C2 2014/15 Capital Expenditure: YTD actual v YTD target		
Month	YearTD actual	YearTD budget
Jul	816	1 803
Aug	1 376	12 374
Sep	3 346	14 116
Oct	4 998	15 734
Nov	5 330	19 349
Dec	6 511	21 839
Jan	6 782	22 622
Feb	6 795	23 753
Mar	9 472	24 623
Apr	10 602	25 824
May	—	26 442
Jun	—	27 399

#VALUE!							
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr
Budget Year 2014/15	—	7 765	3 303	3 146	3 056	2 391	38 388
2013/14	—	6 705	3 358	2 779	2 387	2 219	34 179

#VALUE!		
	2013/14	Budget Year 2014/15
Organs of State	2 820	2 907
Commercial	3 861	3 980
Households	45 001	46 392
Other	4 625	4 768

#VALUE!									
	Bulk Electricity	Bulk Water	PAYE deduction	VAT (output tax)	Pensions / Reti	Loan repayments	Trade Creditors	Auditor General	Other
2013/14	—	—	—	—	—	—	—	400	2 107
Budget Year 2014/15	—	—	—	—	—	—	—	439	2 417

Chart C1 2014/15 Capital Expenditure Monthly Trend: actual v target

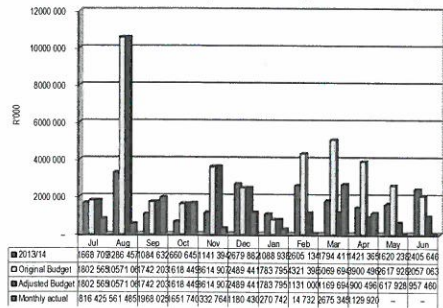
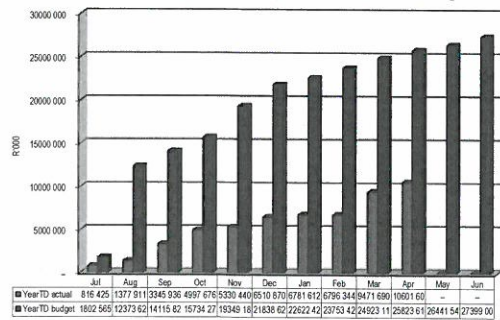
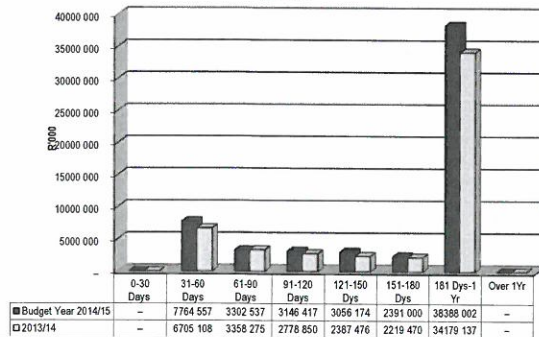


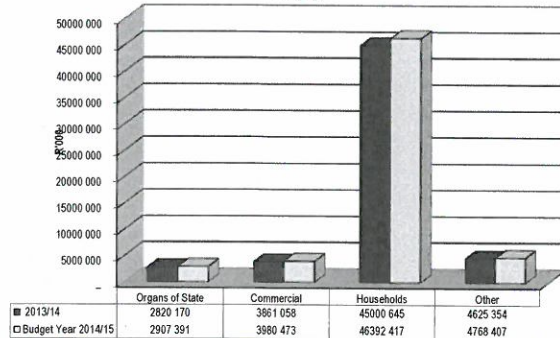
Chart C2 2014/15 Capital Expenditure: YTD actual v YTD target



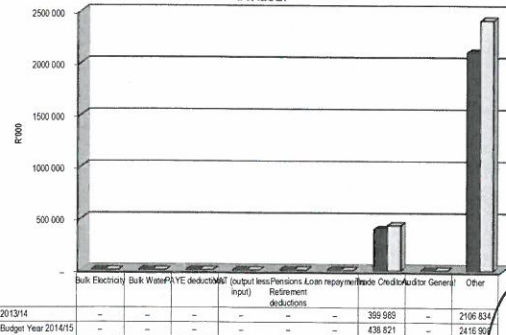
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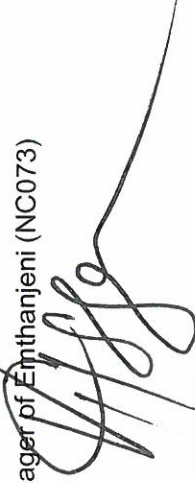
Municipal manager's quality certificate

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)

Signature



Date 15/05/2015
