

EMTHANJENI MUNICIPALITY



MONTHLY BUDGET STATEMENT MAY

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 May 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.

A second 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 May 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 21% below the year-to-date operating expenditure. 38% of the total capital budget has been spent at 31 May 2015, with 95.6% of that being funded from grant sources.ⁱ

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 May 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%, R10.318 million below year-to-date budget projections for May 2015².

Operating expenditure by type

Year-to-date expenditure is 21% or R38 million³, below the year-to-date budget as at 31 May 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 R11.862 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 31 May 2015 R8, 825 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	(2 835)
Licences and permits	(1 403)
Gains on disposal of PPE	979
<u>Expenditure By Type</u>	
Debt impairment	(9 665)
Depreciation & asset impairment	(7 957)
Other expenditure	(7 730)
<u>Capital Expenditure</u>	
Water	(2 251)
Waste water management	(371)
<u>Cash Flow</u>	
Proceeds on disposal of PPE	979
Capital assets	(11 013)

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 Emthanjeni - Table C1 Monthly Budget Statement Summary - M11 May

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	1 089	20 796	21 803	(1 006)	-5%	23 785
Service charges	91 655	100 512	96 365	6 680	79 500	88 836	(9 336)	-11%	96 365
Investment revenue	1 030	940	940	0	96	862	(765)	-89%	940
Transfers recognised - operational	45 752	39 633	39 633	640	40 278	37 030	3 248	9%	39 633
Other own revenue	25 560	35 323	29 171	4 248	23 315	25 774	(2 459)	-10%	29 171
Total Revenue (excluding capital transfers and contributions)	185 183	200 193	189 893	12 657	163 986	174 304	(10 318)	-6%	189 893
Employee costs	59 894	62 980	62 965	5 088	56 723	57 716	(993)	-2%	62 965
Remuneration of Councillors	4 157	4 308	4 261	503	3 745	3 906	(161)	-4%	4 261
Depreciation & asset impairment	68 084	8 681	8 681	–	–	7 957	(7 957)	-100%	8 681
Finance charges	1 608	1 700	2 530	22	568	2 223	(1 655)	-74%	2 530
Materials and bulk purchases	49 123	55 879	55 879	3 710	47 268	51 222	(3 954)	-8%	55 879
Transfers and grants	750	13 669	13 669	848	9 828	14 102	(4 274)	-30%	13 669
Other expenditure	81 450	54 450	54 019	2 392	28 300	48 001	(19 700)	-41%	54 019
Total Expenditure	265 066	201 667	202 004	12 563	146 432	185 127	(38 695)	-21%	202 004
Surplus/(Deficit)	(79 883)	(1 474)	(12 111)	94	17 553	(10 823)	28 377	-262%	(12 111)
Transfers recognised - capital	13 102	29 248	16 208	–	–	13 579	(13 579)	-100%	16 208
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(66 781)	27 774	4 097	94	17 553	2 755	14 798	537%	4 097
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(66 781)	27 774	4 097	94	17 553	2 755	14 798	537%	4 097
Capital expenditure & funds sources									
Capital expenditure	21 457	40 589	27 399	1 261	11 862	19 054	(7 192)	-38%	27 399
Capital transfers recognised	15 313	28 448	15 408	1 237	11 346	12 845	(1 499)	-12%	15 408
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	6 000	6 000	–	–	–	–	–	6 000
Internally generated funds	6 144	6 141	5 991	24	516	6 209	(5 693)	-92%	5 991
Total sources of capital funds	21 457	40 589	27 399	1 261	11 862	19 054	(7 192)	-38%	27 399
Financial position									
Total current assets	119 418	78 943	78 943		120 152				78 943
Total non current assets	929 172	948 055	948 055		939 617				948 055
Total current liabilities	39 672	17 654	17 654		83 433				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		973 170				963 974
Cash flows									
Net cash from (used) operating	13 042	43 672	19 651	854	21 692	16 375	(5 317)	-32%	19 651
Net cash from (used) investing	(20 893)	(40 469)	(27 279)	(1 261)	(10 730)	(22 723)	(11 992)	53%	(27 279)
Net cash from (used) financing	(2 504)	2 751	2 751	(162)	(2 423)	2 293	4 715	206%	2 751
Cash/cash equivalents at the month/year end	285	3 324	(4 592)	–	8 825	(3 769)	(12 594)	334%	(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	–	6 938	3 198	2 711	2 671	2 754	2 952	–	21 225
Creditors Age Analysis									
Total Creditors	4 640	108	–	–	–	–	–	–	4 748

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

NC073 Emthanjeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May

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									
Revenue - Standard										
<i>Governance and administration</i>		43 567	42 548	42 548	1 808	40 978	38 036	2 942	8%	42 548
Executive and council		5 436	3 238	3 238	694	5 474	2 968	2 505	84%	3 238
Budget and treasury office		38 083	39 235	39 235	1 100	35 431	34 999	431	1%	39 235
Corporate services		48	74	74	14	73	68	5	7%	74
<i>Community and public safety</i>		23 648	8 744	8 744	2 762	5 592	8 015	(2 424)	-30%	8 744
Community and social services		1 435	1 410	1 410	59	1 418	1 242	176	14%	1 410
Sport and recreation		145	102	102	1	113	144	(31)	-22%	102
Public safety		21 037	7 196	7 196	2 057	3 386	6 597	(3 211)	-49%	7 196
Housing		1 031	36	36	645	675	33	642	1951%	36
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		14 819	14 694	18 194	4	1 026	13 469	(12 443)	-92%	18 194
Planning and development		1 235	1 800	1 800	—	1 000	1 650	(650)	-39%	1 800
Road transport		13 584	12 894	16 394	4	26	11 819	(11 793)	-100%	16 394
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		116 048	163 455	136 615	8 083	116 390	128 362	(11 972)	-9%	136 615
Electricity		60 590	75 900	71 350	4 636	56 150	65 935	(9 785)	-15%	71 350
Water		25 603	45 961	28 621	1 535	25 159	28 259	(3 100)	-11%	28 621
Waste water management		18 167	25 982	22 802	1 214	22 006	21 273	733	3%	22 802
Waste management		11 687	15 612	13 842	698	13 075	12 895	180	1%	13 842
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Standard	2	198 082	229 441	206 101	12 657	163 986	187 882	(23 897)	-13%	206 101
Expenditure - Standard										
<i>Governance and administration</i>		44 685	43 503	43 510	2 507	30 208	39 878	(9 670)	-24%	43 510
Executive and council		15 290	12 680	12 897	989	9 637	11 799	(2 162)	-18%	12 897
Budget and treasury office		18 325	18 910	18 489	1 305	16 159	22 144	(5 985)	-27%	18 489
Corporate services		11 069	11 914	12 124	213	4 412	5 935	(1 523)	-26%	12 124
<i>Community and public safety</i>		35 256	25 764	25 967	1 904	19 569	23 781	(4 212)	-18%	25 967
Community and social services		20 439	10 559	10 246	668	6 822	9 380	(2 558)	-27%	10 246
Sport and recreation		3 341	3 948	4 384	255	3 598	4 019	(421)	-10%	4 384
Public safety		6 771	9 018	9 058	781	7 180	8 298	(1 118)	-13%	9 058
Housing		4 630	2 069	2 109	199	1 967	1 929	38	2%	2 109
Health		75	169	169	—	2	155	(154)	-99%	169
<i>Economic and environmental services</i>		39 053	24 681	24 786	1 849	17 624	22 709	(5 085)	-22%	24 786
Planning and development		18 450	9 647	9 752	784	7 896	8 929	(1 033)	-12%	9 752
Road transport		20 604	15 034	15 034	1 065	9 728	13 781	(4 053)	-29%	15 034
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		144 247	106 811	106 833	6 169	77 546	97 927	(20 382)	-21%	106 833
Electricity		82 559	64 771	61 956	3 841	49 692	57 121	(7 429)	-13%	61 956
Water		32 710	14 979	17 091	737	8 296	15 421	(7 124)	-46%	17 091
Waste water management		15 771	12 298	12 623	720	8 473	11 533	(3 059)	-27%	12 623
Waste management		13 206	14 763	15 163	870	11 084	13 853	(2 769)	-20%	15 163
<i>Other</i>		1 621	907	907	135	1 485	832	654	79%	907
Total Expenditure - Standard	3	264 862	201 667	202 004	12 563	146 432	185 127	(38 695)	-21%	202 004
Surplus/ (Deficit) for the year		(66 781)	27 774	4 097	94	17 553	2 755	14 798	537%	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.

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) - M11 May

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	694	5 474	2 968	2 505	84.4%	3 238
Vote 2 - FINANCE AND ADMINISTRATION		38 131	39 310	39 310	1 114	35 504	35 068	436	1.2%	39 310
Vote 3 - PLANNING AND DEVELOPMENT		1 235	1 800	1 800	—	1 000	1 650	(650)	-39.4%	1 800
Vote 4 - HEALTH		—	—	—	—	—	—	—		—
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 435	1 410	1 410	59	1 418	1 242	176	14.2%	1 410
Vote 6 - PUBLIC SAFETY		21 037	7 196	7 196	2 057	3 386	6 597	(3 211)	-48.7%	7 196
Vote 7 - SPORT AND RECREATION		145	102	102	1	113	144	(31)	-21.6%	102
Vote 8 - ROAD TRANSPORT		13 584	12 894	16 394	4	26	11 819	(11 793)	-99.8%	16 394
Vote 9 - OTHER		—	—	—	—	—	—	—		—
Vote 10 - HOUSING SERVICES		1 031	36	36	645	675	33	642	1950.9%	36
Vote 11 - WASTE MANAGEMENT		11 687	15 612	13 842	698	13 075	12 895	180	1.4%	13 842
Vote 12 - WASTE WATER MANAGEMENT		18 167	25 982	22 802	1 214	22 006	21 273	733	3.4%	22 802
Vote 13 - ELECTRICITY		60 590	75 900	71 350	4 636	56 150	65 935	(9 785)	-14.8%	71 350
Vote 14 - WATER		25 603	45 961	28 621	1 535	25 159	28 259	(3 100)	-11.0%	28 621
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—		—
Total Revenue by Vote	2	198 082	229 441	206 101	12 657	163 986	187 882	(23 897)	-12.7%	206 101
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		15 290	12 680	12 897	989	9 637	11 799	(2 162)	-18.3%	12 897
Vote 2 - FINANCE AND ADMINISTRATION		29 395	30 824	30 613	1 518	20 571	28 079	(7 508)	-26.7%	30 613
Vote 3 - PLANNING AND DEVELOPMENT		18 450	9 647	9 752	784	7 896	8 929	(1 033)	-11.6%	9 752
Vote 4 - HEALTH		75	169	169	—	2	155	(154)	-99.0%	169
Vote 5 - COMMUNITY AND SOCIAL SERVICES		20 439	10 559	10 246	668	6 822	9 380	(2 558)	-27.3%	10 246
Vote 6 - PUBLIC SAFETY		6 771	9 018	9 058	781	7 180	8 298	(1 118)	-13.5%	9 058
Vote 7 - SPORT AND RECREATION		3 341	3 948	4 384	255	3 598	4 019	(421)	-10.5%	4 384
Vote 8 - ROAD TRANSPORT		20 604	15 034	15 034	1 065	9 728	13 781	(4 053)	-29.4%	15 034
Vote 9 - OTHER		1 621	907	907	135	1 485	832	654	78.6%	907
Vote 10 - HOUSING SERVICES		4 630	2 069	2 109	199	1 967	1 929	38	2.0%	2 109
Vote 11 - WASTE MANAGEMENT		13 206	14 763	15 163	870	11 084	13 853	(2 769)	-20.0%	15 163
Vote 12 - WASTE WATER MANAGEMENT		15 771	12 298	12 623	720	8 473	11 533	(3 059)	-26.5%	12 623
Vote 13 - ELECTRICITY		82 559	64 771	61 956	3 841	49 692	57 121	(7 429)	-13.0%	61 956
Vote 14 - WATER		32 710	14 979	17 091	737	8 296	15 421	(7 124)	-46.2%	17 091
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—		—
Total Expenditure by Vote	2	264 862	201 667	202 004	12 563	146 432	185 127	(38 695)	-20.9%	202 004
Surplus/ (Deficit) for the year	2	(66 781)	27 774	4 097	94	17 553	2 755	14 798	537.1%	4 097

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

NC073 Emthanjeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

RC075 Emission - Table C4 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - M11 May										
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	1 089	20 796	21 803	(1 006)	-5%	23 785
Property rates - penalties & collection charges		150	—	—	—	—	—	—	—	—
Service charges - electricity revenue		56 488	53 614	50 114	3 261	37 953	46 346	(8 394)	-18%	50 114
Service charges - water revenue		18 746	24 575	23 775	1 506	20 538	21 887	(1 350)	-6%	23 775
Service charges - sanitation revenue		10 302	13 906	13 906	1 193	13 107	12 748	359	3%	13 906
Service charges - refuse revenue		5 705	8 347	8 347	688	7 557	7 652	(95)	-1%	8 347
Service charges - other		415	69	222	31	347	203	143	71%	222
Rental of facilities and equipment		722	755	603	64	1 147	552	594	108%	603
Interest earned - external investments		1 030	940	940	0	96	862	(765)	-89%	940
Interest earned - outstanding debtors		625	819	819	93	791	751	40	5%	819
Dividends received		—	—	—	—	—	—	—	—	—
Fines		19 521	6 624	6 624	2 049	3 237	6 072	(2 835)	-47%	6 624
Licences and permits		1 305	1 874	1 874	23	315	1 718	(1 403)	-82%	1 874
Agency services		—	—	—	—	—	—	—	—	—
Transfers recognised - operational		45 752	39 633	39 633	640	40 278	37 030	3 248	9%	39 633
Other revenue		3 223	25 131	19 131	2 020	16 736	16 570	165	1%	19 131
Gains on disposal of PPE		164	120	120	—	1 089	110	979	890%	120
Total Revenue (excluding capital transfers and contributions)		185 183	200 193	189 893	12 657	163 986	174 304	(10 318)	-6%	189 893
Expenditure By Type										
Employee related costs		59 894	62 980	62 965	5 088	56 723	57 716	(993)	-2%	62 965
Remuneration of councillors		4 157	4 308	4 261	503	3 745	3 906	(161)	-4%	4 261
Debt impairment		47 932	10 827	10 503	—	—	9 665	(9 665)	-100%	10 503
Depreciation & asset impairment		68 084	8 681	8 681	—	—	7 957	(7 957)	-100%	8 681
Finance charges		1 608	1 700	2 530	22	568	2 223	(1 655)	-74%	2 530
Bulk purchases		43 536	47 529	47 529	3 093	41 765	43 568	(1 803)	-4%	47 529
Other materials		5 588	8 350	8 350	617	5 503	7 654	(2 151)	-28%	8 350
Contracted services		7 228	8 830	8 238	389	5 316	7 621	(2 305)	-30%	8 238
Transfers and grants		750	13 669	13 669	848	9 828	14 102	(4 274)	-30%	13 669
Other expenditure		26 087	34 793	35 278	2 004	22 985	30 715	(7 730)	-25%	35 278
Loss on disposal of PPE		203	—	—	—	—	—	—	—	—
Total Expenditure		265 066	201 667	202 004	12 563	146 432	185 127	(38 695)	-21%	202 004
Surplus/(Deficit)		(79 883)	(1 474)	(12 111)	94	17 553	(10 823)	28 377	(0)	(12 111)
Transfers recognised - capital		13 102	29 248	16 208	—	—	13 579	(13 579)	(0)	16 208
Contributions recognised - capital		—	—	—	—	—	—	—		—
Contributed assets		—	—	—	—	—	—	—		—
Surplus/(Deficit) after capital transfers & contributions		(66 781)	27 774	4 097	94	17 553	2 755			4 097
Taxation				—				—		
Surplus/(Deficit) after taxation		(66 781)	27 774	4 097	94	17 553	2 755			4 097
Attributable to minorities				—						
Surplus/(Deficit) attributable to municipality		(66 781)	27 774	4 097	94	17 553	2 755			4 097
Share of surplus/ (deficit) of associate				—						
Surplus/ (Deficit) for the year		(66 781)	27 774	4 097	94	17 553	2 755			4 097

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) - M11 May										
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	1								%	
Capital Expenditure - Standard Classification										
Governance and administration		785	1 840	1 840	24	257	1 686	(1 430)	-85%	1 840
Executive and council		585	153	153	–	54	140	(86)	-62%	153
Budget and treasury office		79	1 317	1 317	22	58	1 207	(1 149)	-95%	1 317
Corporate services		120	370	370	1	145	339	(194)	-57%	370
Community and public safety		777	631	631	–	97	579	(482)	-83%	631
Community and social services		63	295	295	–	–	270	(270)	-100%	295
Sport and recreation		–	251	251	–	88	230	(143)	-62%	251
Public safety		–	85	85	–	9	78	(69)	-88%	85
Housing		714	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		15 901	14 728	18 228	1 237	11 427	13 501	(2 073)	-15%	18 228
Planning and development		500	12	12	–	3	11	(8)	-73%	12
Road transport		15 401	14 716	18 216	1 237	11 424	13 490	(2 065)	-15%	18 216
Environmental protection		–	–	–	–	–	–	–		–
Trading services		3 995	23 390	6 700	–	81	3 289	(3 207)	-98%	6 700
Electricity		2 314	1 300	1 300	–	–	352	(352)	-100%	1 300
Water		1 681	17 110	420	–	81	2 332	(2 251)	-97%	420
Waste water management		–	3 180	3 180	–	–	371	(371)	-100%	3 180
Waste management		–	1 800	1 800	–	–	234	(234)	-100%	1 800
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Standard Classification	3	21 457	40 589	27 399	1 261	11 862	19 054	(7 192)	-38%	27 399
Funded by:										
National Government		15 313	28 448	15 408	1 237	11 346	12 845	(1 499)	-12%	15 408
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Other transfers and grants		–	–	–	–	–	–	–		–
Transfers recognised - capital		15 313	28 448	15 408	1 237	11 346	12 845	(1 499)	-12%	15 408
Public contributions & donations	5	–	–	–	–	–	–	–		–
Borrowing	6	–	6 000	6 000	–	–	–	–		6 000
Internally generated funds		6 144	6 141	5 991	24	516	6 209	(5 693)	-92%	5 991
Total Capital Funding		21 457	40 589	27 399	1 261	11 862	19 054	(7 192)	-38%	27 399

Table C6: Monthly Budget Statement - Financial Position

NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
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	55 678	9 171
Other debtors		13 283	9 243	9 243	1 269	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	120 152	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	934 208	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	939 617	948 055
TOTAL ASSETS		1 048 590	1 026 998	1 026 998	1 059 769	1 026 998
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		11 925	1 026	1 026	(7 296)	1 026
Borrowing		2 758	1 374	1 374	1 626	1 374
Consumer deposits		1 949	1 932	1 932	2 077	1 932
Trade and other payables		21 627	11 306	11 306	31 162	11 306
Provisions		1 414	2 017	2 017	55 865	2 017
Total current liabilities		39 672	17 654	17 654	83 433	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	86 599	63 024
NET ASSETS	2	956 006	963 974	963 974	973 170	963 974
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		956 006	692 667	692 667	970 917	692 667
Reserves		—	271 307	271 307	2 253	271 307
TOTAL COMMUNITY WEALTH/EQUITY	2	956 006	963 974	963 974	973 170	963 974

Table C7: Monthly Budget Statement - Cash Flow

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		101 218	153 090	142 445	12 772	111 748	118 704	(6 957)	-6%	142 445
Government - operating		38 122	39 633	39 633	645	40 278	33 028	7 251	22%	39 633
Government - capital		15 152	29 248	16 208	—	16 108	13 507	2 601	19%	16 208
Interest		1 030	940	940	0	96	783	(687)	-88%	940
Dividends		—	—	—	—	—	—	—		—
Payments										
Suppliers and employees		(141 418)	(163 870)	(163 376)	(11 694)	(136 142)	(136 147)	(5)	0%	(163 376)
Finance charges		(855)	(1 700)	(2 530)	(22)	(568)	(2 109)	(1 541)	73%	(2 530)
Transfers and Grants		(208)	(13 669)	(13 669)	(848)	(9 828)	(11 391)	(1 563)	14%	(13 669)
NET CASH FROM/(USED) OPERATING ACTIVITIES		13 042	43 672	19 651	854	21 692	16 375	(5 317)	-32%	19 651
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		632	120	120	—	1 089	110	979	890%	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)	(1 261)	(11 819)	(22 833)	(11 013)	48%	(27 399)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(20 893)	(40 469)	(27 279)	(1 261)	(10 730)	(22 723)	(11 992)	53%	(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	13	135	113	23	20%	135
Payments										
Repayment of borrowing		(2 504)	(3 384)	(3 384)	(175)	(2 558)	(2 820)	(262)	9%	(3 384)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 504)	2 751	2 751	(162)	(2 423)	2 293	4 715	206%	2 751
NET INCREASE/ (DECREASE) IN CASH HELD		(10 354)	5 954	(4 877)	(569)	8 540	(4 055)			(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)		8 825	(3 769)			(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 - M11 May

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 Outcome	April Outcome	May Budget	June Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands	1															
Cash Receipts By Source																
Property rates		1 110	2 278	1 295	3 238	3 036	1 250	873	1 207	1 128	1 005	1 089	5 324	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	2 840	4 255	8 922	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	1 141	1 505	7 911	23 346	24 397	26 908
Service charges - sanitation revenue		928	990	533	595	1 074	621	710	597	1 219	836	1 084	4 025	13 211	13 938	14 204
Service charges - refuse		607	436	325	407	759	371	364	382	653	596	652	2 298	7 851	8 283	8 544
Service charges - other		33	36	38	33	33	33	33	32	38	33	31	(309)	64	67	71
Rental of facilities and equipment		59	59	67	63	62	59	75	60	521	58	64	(352)	795	838	867
Interest earned - external investments		18	20	—	10	4	—	30	—	9	6	0	844	940	1 099	1 144
Interest earned - outstanding debtors		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines		25	41	28	765	13	296	190	39	42	21	2 049	3 115	6 624	7 014	7 470
Licences and permits		48	27	20	31	40	12	4	44	30	34	23	1 389	1 704	1 790	1 897
Agency services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfer receipts - operating		15 589	1 334	—	379	12 081	—	—	679	9 572	—	645	(645)	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	1 401	2 020	9 019	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	13 417	41 541	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		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Proceeds on disposal of PPE		3	7	1 035	(27)	53	0	3	—	10	5	—	(969)	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	13	(13)	135	140	140
Receipt of non-current debtors		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Receipt of non-current receivables		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
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	13 430	59 698	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	5 088	4 833	61 556	62 244	63 131
Remuneration of councillors		319	325	325	319	325	325	326	325	325	325	503	564	4 308	4 502	4 750
Interest paid		34	33	162	33	29	—	55	25	155	21	22	1 133	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	2 926	2 959	5 129	45 229	47 264	49 155
Bulk purchases - Water & Sewer		95	142	128	192	133	115	91	177	240	219	134	635	2 300	2 404	2 497
Other materials		258	600	518	657	346	228	344	677	680	577	617	2 966	8 470	8 766	8 985
Contracted services		596	338	464	408	172	1 094	262	603	665	324	389	2 637	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	848	3 841	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	2 004	10 951	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	12 394	12 563	32 688	179 239	182 193	187 935
Other Cash Flows/Payments by Type																
Capital assets		816	561	1 968	1 652	333	1 138	271	15	2 675	1 130	1 261	28 770	40 589	18 371	47 904
Repayment of borrowing		161	162	520	165	167	168	167	173	527	174	175	826	3 384	3 384	3 384
Other Cash Flows/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	13 999	62 284	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)	(3 950)	13 555	(5 700)	(569)	(2 586)	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	1 538	15 094	9 394	8 825	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	9 394	8 825	6 239	6 239	12 416	13 088

PART 2 - SUPPORTING DOCUMENTATION Section 5 - Debtors' analysis

Supporting Table SC3

NC073 Emthanjeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

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		1 631	1 114	1 022	1 179	1 344	247		6 537	3 792		28 743
Trade and Other Receivables from Exchange Transactions - Electricity	1300		3 064	792	549	407	387	844		6 044	2 188		10 339
Receivables from Non-exchange Transactions - Property Rates	1400		848	368	301	271	228	484		2 500	1 284		13 905
Receivables from Exchange Transactions - Waste Water Management	1500		796	539	492	478	472	299		3 076	1 741		17 759
Receivables from Exchange Transactions - Waste Management	1600		490	299	271	274	261	64		1 659	870		8 960
Receivables from Exchange Transactions - Property Rental Debtors	1700		-	-	-	-	-	-		-	-		-
Interest on Arrear Debtor Accounts	1810		-	-	-	-	-	-		-	-		3 804
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820		-	-	-	-	-	-		-	-		-
Other	1900		109	87	76	61	62	1 014		1 409	1 213		2 194
Total By Income Source	2000	-	6 938	3 198	2 711	2 671	2 754	2 952	-	21 225	11 088	-	85 704
2013/14 - totals only			6383819	3259950 1/4	2766581 5/8	2673578 7/9	2522971 1/6	28071720 2/3		45 679	36 035		40352106 1/5
Debtors Age Analysis By Customer Group													
Organs of State	2200		380	202	165	121	108	1 487		2 464	1 881		165
Commercial	2300		1 792	252	128	142	59	2		2 375	331		2 522
Households	2400		4 264	2 376	2 156	2 155	2 314	567		13 831	7 192		75 598
Other	2500		502	368	262	252	274	896		2 554	1 684		7 419
Total By Customer Group	2600	-	6 938	3 198	2 711	2 671	2 754	2 952	-	21 225	11 088	-	85 704

Creditors' analysis

Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

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	2 086	108							2 195	78
Auditor General	0800	-	-							-	-
Other	0900	2 553	-							2 553	1 921
Total By Customer Type	1000	4 640	108	-	-	-	-	-	-	4 748	2 000

Investment portfolio analysis

NC073 Emthanjeni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
<u>Municipality</u>									
General Investment		Yrs	Fixed Depos	30/06/2015		7.5%	11 788	940	12 728
Municipality sub-total					-		11 788	940	12 728
<u>Entities</u>									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		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 - M11 May										
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									%	
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		38 493	38 876	38 876	–	38 876	38 876	–		38 876
Local Government Equitable Share		34 819	35 342	35 342	–	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							–		
Provincial Government:		6 962	757	757	645	1 402	757	–		757
Health subsidy		1 150	–	–	–	–	–	–		–
Housing		458	–	–	645	645	–			–
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	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	45 455	39 633	39 633	645	40 278	39 633	–		39 633
Capital Transfers and Grants										
National Government:		13 102	29 248	16 208	–	16 108	9 531	6 652	69.8%	12 708
Municipal Infrastructure Grant (MIG)		13 102	12 608	16 108	–	16 108	9 456	6 652	70.3%	12 608
Regional Bulk Infrastructure		–	16 640	100	–	–	75			100
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	13 102	29 248	16 208	–	16 108	9 531	6 652	69.8%	12 708
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	58 557	68 881	55 841	645	56 386	49 164	6 652	13.5%	52 341

Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May										
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									%	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		38 259	38 876	38 876	737	10 818	29 157	(18 339)	-62.9%	38 876
Local Government Equitable Share		34 819	35 342	35 342	695	7 706	26 507	(18 800)	-70.9%	35 342
Finance Management		1 550	1 600	1 600	(5)	1 600	1 200	400	33.3%	1 600
Municipal Systems Improvement		890	934	934	–	934	701	234	33.3%	934
EPWP Incentive		1 000	1 000	1 000	47	577	750	(173)	-23.0%	1 000
Energy Efficiency and Demand Management								–		
Integrated National Electrification Programme								–		
Other transfers and grants [insert description]								–		
Provincial Government:		6 811	757	757	8	268	568	(300)	-52.8%	757
Health subsidy		1 311	–	–	–			–		
Sport and Recreation		679	757	757	8	268	568	(300)	-52.8%	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	745	11 086	29 725	(18 639)	-62.7%	39 633
Capital expenditure of Transfers and Grants										
National Government:		14 362	28 448	15 408	1 237	11 343	8 931	2 412	27.0%	11 908
Municipal Infrastructure Grant (MIG)		14 362	11 808	15 308	1 237	11 262	8 856	2 406	27.2%	11 808
Regional Bulk Infrastructure Grant			16 640	100	–	81	75	6	8.5%	100
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		14 362	28 448	15 408	1 237	11 343	8 931	2 412	27.0%	11 908
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		59 891	68 081	55 041	1 982	22 429	38 656	(16 227)	-42.0%	51 541

Expenditure on councillor and board members allowances and employee benefits

NC073 Emthanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May										
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
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 920	2 962	2 962	354	2 568	2 715	(148)	-5%	2 962
Pension and UIF Contributions		338	—	—	29	308	—	308	#DIV/0!	—
Medical Aid Contributions		38	—	—	3	33	—	33	#DIV/0!	—
Motor Vehicle Allowance		629	985	985	117	836	903	(66)	-7%	985
Cellphone Allowance		198	314	314	—	1	288	(287)	-100%	314
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		34	47	—	—	—	—	—	—	—
Sub Total - Councillors		4 157	4 308	4 261	503	3 745	3 906	(161)	-4%	4 261
% increase	4		3.6%	2.5%						2.5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 102	3 369	3 369	324	3 194	3 089	105	3%	3 369
Pension and UIF Contributions		469	560	560	23	226	513	(287)	-56%	560
Medical Aid Contributions		132	159	159	13	119	146	(27)	-18%	159
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		475	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		588	847	847	63	593	777	(183)	-24%	847
Cellphone Allowance		177	151	151	14	166	138	27	20%	151
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		168	217	217	21	241	199	42	21%	217
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		5 112	5 303	5 303	458	4 539	4 861	(322)	-7%	5 303
% increase	4		3.7%	3.7%						3.7%
Other Municipal Staff										
Basic Salaries and Wages		35 534	43 450	43 450	3 448	39 077	39 830	(753)	-2%	43 450
Pension and UIF Contributions		6 403	7 592	7 592	635	6 726	6 959	(233)	-3%	7 592
Medical Aid Contributions		2 140	1 505	1 505	202	2 134	1 379	755	55%	1 505
Overtime		2 262	2 070	2 070	177	2 097	1 897	200	11%	2 070
Performance Bonus		2 993	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		1 269	892	892	76	936	818	119	15%	892
Cellphone Allowance		254	168	168	17	300	154	146	95%	168
Housing Allowances		1 124	702	702	8	85	644	(558)	-87%	702
Other benefits and allowances		2 436	1 244	1 230	55	764	1 127	(363)	-32%	1 230
Payments in lieu of leave		366	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	—	54	54	12	53	49	4	8%	54
Sub Total - Other Municipal Staff		54 781	57 677	57 662	4 630	52 172	52 857	(685)	-1%	57 662
% increase	4		5.3%	5.3%						5.3%
Total Parent Municipality		64 051	67 288	67 226	5 591	60 456	61 624	(1 168)	-2%	67 226
			5.1%	5.0%						5.0%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		64 051	67 288	67 226	5 591	60 456	61 624	(1 168)	-2%	67 226
% increase	4		5.1%	5.0%						5.0%
TOTAL MANAGERS AND STAFF		59 894	62 980	62 965	5 088	56 711	57 718	(1 007)	-2%	62 965

Capital programme performance

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

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
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	1 261	11 862	26 442	14 579	55.1%	0
June	2 406	2 057	957			27 399	–		
Total Capital expenditure	21 457	40 589	27 399	11 862					

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 - M11 May										
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								%	
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		12 299	30 448	17 408	1 237	11 343	12 896	1 553	12.0%	17 408
Infrastructure - Road transport		10 682	13 808	17 308	1 237	11 262	10 875	(387)	-3.6%	17 308
Roads, Pavements & Bridges		10 682	13 808	17 308	1 237	11 262	10 875	(387)	-3.6%	17 308
Storm water			-	-				-		
Infrastructure - Electricity		918	-	-	-	-	-	-		-
Generation								-		
Transmission & Reticulation		918						-		
Street Lighting								-		
Infrastructure - Water		699	16 640	100	-	81	2 021	1 940	96.0%	100
Dams & Reservoirs								-		
Water purification							-	-		
Reticulation		699	16 640	100	-	81	2 021	1 940	96.0%	100
Infrastructure - Sanitation		-	-	-	-	-	-	-		-
Reticulation								-		
Sewerage purification								-		
Infrastructure - Other		-	-	-	-	-	-	-		-
Waste Management								-		
Transportation								-		
Gas								-		
Other								-		
Total Capital Expenditure on new assets	1	12 299	30 448	17 408	1 237	11 343	12 896	1 553	12.0%	17 408

NC073 Emthanjeni - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May										
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								%	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		6 969	1 250	1 100	–	154	1 008	854	84.7%	1 100
Infrastructure - Road transport		4 640	500	500	–	154	458	304	66.4%	500
Roads, Pavements & Bridges		4 640	500	500	–	154	458	304	66.4%	500
Infrastructure - Electricity		611	250	250	–	–	229	229	100.0%	250
Transmission & Reticulation		611	250	250	–	–	229	229	100.0%	250
Infrastructure - Water		406	470	320	–	–	293	293	100.0%	320
Water purification		406	470	320	–	–	293	293	100.0%	320
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		1 312	30	30	–	–	28	28	100.0%	30
Waste Management			30	30	–	–	28	28	100.0%	30
Other		1 312						–		
Community		63	396	396	–	3	363	360	99.2%	396
Parks & gardens		–	51	51	–	–	46	46	100.0%	51
Sportsfields & stadia		–	65	65	–	–	60	60	100.0%	65
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		63	250	250	–	–	229	229	100.0%	250
Libraries		–	–	–	–	–	–	–	–	–
Recreational facilities		–	–	–	–	–	–	–	–	–
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	30	30	–	3	28	25	89.2%	30
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		2 126	8 495	8 495	24	362	4 787	4 425	92.4%	8 495
General vehicles		959	3 660	3 660	–	–	355	355	100.0%	3 660
Specialised vehicles		–	1 770	1 770	–	–	1 623	1 623	100.0%	1 770
Plant & equipment		153	552	552	–	130	506	376	74.4%	552
Computers - hardware/equipment		515	698	698	7	154	640	486	75.9%	698
Furniture and other office equipment		–	462	462	–	42	424	382	90.1%	462
Other Buildings		500	510	510	17	36	467	431	92.3%	510
Other		–	844	844	–	–	773	773	100.0%	844
Agricultural assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	9 159	10 141	9 991	24	519	6 158	5 639	91.6%	9 991
Specialised vehicles		–	1 770	1 770	–	–	1 623	1 623	0	1 770
Refuse			1 770	1 770	–	–	1 623	1 623	0	1 770

NC073 Emthanjeni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		4 435	5 918	5 918	296	2 919	5 425	2 506	46.2%	5 918
Infrastructure - Road transport		1 277	1 592	1 592	24	593	1 460	866	59.3%	1 592
Roads, Pavements & Bridges		1 277	1 592	1 592	24	593	1 460	866	59.3%	1 592
Infrastructure - Electricity		929	1 821	1 821	240	1 213	1 669	456	27.3%	1 821
Transmission & Reticulation		929	1 821	1 821	240	1 213	1 669	456	27.3%	1 821
Infrastructure - Water		697	864	864	33	613	792	179	22.7%	864
Dams & Reservoirs			172	172	32	76	158	81	51.5%	172
Water purification			273	273	1	217	250	33	13.4%	273
Reticulation		697	419	419		319	384	65	16.9%	419
Infrastructure - Sanitation		464	822	822	–	290	753	463	61.5%	822
Reticulation		464	822	822		290	753	463	61.5%	822
Infrastructure - Other		1 068	819	819	–	210	751	542	72.1%	819
Waste Management		987	819	819	–	210	751	542	72.1%	819
Other		81						–		
Community		2 218	1 875	1 875	77	1 363	1 719	356	20.7%	1 875
Parks & gardens		232	38	38	–	9	35	25	72.9%	38
Sportsfields & stadia		104	66	66	12	38	61	23	38.1%	66
Swimming pools		–	321	321	35	209	294	85	28.8%	321
Community halls		244	433	433	1	204	397	193	48.7%	433
Libraries		128	44	44	–	43	40	(3)	-8.2%	44
Fire, safety & emergency		–	879	879	28	811	806	(5)	-0.6%	879
Cemeteries		–	39	39	–	24	35	11	32.2%	39
Other		1 509	56	56	–	25	51	26	51.9%	56
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	182	182	–	1	167	166	99.5%	182
Housing development			182	182	–	1	167	166	99.5%	182
Other assets		4 958	4 457	4 457	551	3 570	4 085	515	12.6%	4 457
General vehicles		2 322	2 066	2 066	342	1 730	1 893	164	8.6%	2 066
Specialised vehicles		–	366	366	–	54	336	282	83.9%	366
Plant & equipment		488	252	252	15	261	231	(30)	-13.2%	252
Computers - hardware/equipment		290	370	370	88	492	339	(153)	-45.0%	370
Furniture and other office equipment		139	511	511	–	430	469	39	8.3%	511
Other Buildings		856	532	532	101	501	487	(13)	-2.8%	532
Other Land		236	161	161	–	22	148	126	85.4%	161
Other		627	198	198	4	81	182	101	55.4%	198
Agricultural assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	59	59	–	23	54	31	57.3%	59
Computers - software & programming			59	59	–	23	54	31	57.3%	59
Total Repairs and Maintenance Expenditure		11 611	12 491	12 491	923	7 876	11 450	3 573	31.2%	12 491
Specialised vehicles		–	366	366	–	54	336	282	0	366
Refuse			366	366	–	54	336	282	0	366

NC073 Emthanjeni - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May										
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								%	
<u>Depreciation by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		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
<u>Community</u>		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
<u>Heritage assets</u>		–	–	–	–	–	–	–		–
<u>Investment properties</u>		338	20	20	–	–	–	–		20
Other		338	20	20				–		20
<u>Other assets</u>		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
<u>Agricultural assets</u>		–	–	–	–	–	–	–		–
<u>Biological assets</u>		–	–	–	–	–	–	–		–
<u>Intangibles</u>		–	–	–	–	–	–	–		–
Total Depreciation		68 084	8 681	8 681	–	–	–	–		8 681
<u>Specialised vehicles</u>		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)

Signature

Date 12/06/2015