

EMTHANJENI MUNICIPALITY



JULY MONTHLY BUDGET STATEMENT FOR THE YEAR 2018-2019

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Adm.

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

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for July 2018 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. It will not be tabled at Council and therefore no Mayor’s report is required. The contents of this statement will be incorporated into the MFMA Section 72 Mid-Year Budget & Performance Assessment report that will be tabled at Council by the end of February 2018.

1.1.1 Financial problems or risks facing the municipality

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

1.1.2 Relevant information

The audit report is unqualified with matters of emphasis.

Year-to-date operating revenue realised is 131 % above the year-to-date budget for July 2018.

The abnormally high revenue includes the annual property rates and other fixed service charges billed to consumers for the 2018/2019 financial year, this situation arose because certain customers being billed monthly. As well as operating grants received that exceeds the monthly budget the reason for this being that there was no payment schedule available at the time of concluding the budget.

Operating expenditure incurred amounts to -15% below the year-to-date operating expenditure. 10.03% of the total capital budget has been spent at 31 July 2018, with 97.06% of that being funded from capital grants.¹

¹ Table C5 - Capital Expenditure (municipal vote, standard classification and funding

Section 2 – Resolutions

IN-YEAR REPORTS 2015/2016

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 July 2018.

Section 3 – Executive Summary

3.1 Introduction

The audit report is unqualified with matters of emphasis.

Year-to-date operating revenue realised is 131 % above the year-to-date budget for July 2018.

The abnormally high revenue includes the annual property rates and other fixed service charges billed to consumers for the 2018/2019 financial year, this situation arose because certain customers being billed monthly. As well as operating grants received that exceeds the monthly budget the reason for this being that there was no payment schedule available at the time of concluding the budget.

Operating expenditure incurred amounts to -15% below the year-to-date operating expenditure. 10.03% of the total capital budget has been spent at 31 July 2018, with 97.06% of that being funded from capital grants.

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest Adjustments)

Revenue by Source

Year-to-date revenue realised R25. 676 Million, above year-to-date budget projections for July 2018².

Operating expenditure by type

Year-to-date expenditure is -15% or R2, 923 million, below the year-to-date budget as at 31 July 2018.

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 R3, 923 or 10.03% of the capital budget of R40.582 million⁴, 97.06% of expenditure to date has been funded from capital grants recognised⁵.

Refer to Section 4 – Table C5 for more detail.

Cash flows

The financial year commenced with cash & cash equivalents balance of R13, 262 million⁶.

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

3.3 Material variances

Description	Variance
R thousands	
<u>Revenue by source</u>	
Property rates	15 698
Service charges - electricity revenue	(152)
Fines	(300)
Licences and permits	(130)
<u>Expenditure by type</u>	
Debt impairment	(601)
Depreciation & asset impairment	(140)
Other expenditure	293
Other materials	451
<u>Capital expenditure</u>	
Road transport	(918)
Electricity	1 136
Water	(425)
<u>Cash Flow</u>	
Service charges	316
Other revenue	391
Capital assets	841

3.4 Remedial or corrective steps

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

⁴ Table C5 – Total capital expenditure

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

⁶ Table C7 – Cash flow (cash and cash equivalents = cashbook and current 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 - M01 July

Description	2017/18	Budget Year 2018/19							
	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	31 033	27 763	27 763	18 138	18 138	2 441	15 698	643%	30 665
Service charges	118 730	119 676	119 676	9 424	9 424	10 356	(931)	-9%	106 383
Investment revenue	1 390	931	931	—	—	82	(82)	-100%	806
Transfers recognised - operational	40 221	40 761	40 761	16 997	16 997	3 682	13 315	362%	41 210
Other own revenue	23 875	36 126	36 126	695	695	3 018	(2 323)	-77%	38 515
Total Revenue (excluding capital transfers and contributions)	215 249	225 257	225 257	45 254	45 254	19 579	25 678	131%	217 580
Employee costs	58 489	76 930	76 930	6 193	6 193	6 860	(667)	-10%	69 838
Remuneration of Councillors	4 835	5 275	5 275	441	441	406	35	9%	5 046
Depreciation & asset impairment	59 128	9 056	9 056	—	—	140	(140)	-100%	7 337
Finance charges	3 365	2 055	2 055	216	216	185	31	17%	5 468
Materials and bulk purchases	71 252	79 832	79 832	7 824	7 824	7 160	665	9%	73 894
Transfers and grants	362	—	—	—	—	—	—	—	—
Other expenditure	69 741	50 696	50 696	2 178	2 178	5 026	(2 848)	-57%	54 381
Total Expenditure	277 173	223 843	223 843	16 852	16 852	19 775	(2 923)	-15%	215 964
Surplus/(Deficit)	(61 924)	1 414	1 414	28 402	28 402	(197)	28 599	-14543%	1 616
Transfers recognised - capital	10 478	32 292	32 292	3 000	3 000	4 349	(1 349)	-31%	14 602
Contributions & Contributed assets	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(51 446)	33 706	33 706	31 402	31 402	4 153	27 250	656%	16 218
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(51 446)	33 706	33 706	31 402	31 402	4 153	27 250	656%	16 218
Capital expenditure & funds sources									
Capital expenditure	20 832	39 082	39 082	3 923	3 923	4 152	(229)	-6%	20 739
Capital transfers recognised	10 478	32 292	32 292	3 808	3 808	3 979	(171)	-4%	13 905
Public contributions & donations	—	—	—	—	—	—	—	—	—
Borrowing	9 497	—	—	—	—	—	—	—	—
Internally generated funds	856	6 790	6 790	115	115	173	(58)	-34%	6 834
Total sources of capital funds	20 832	39 082	39 082	3 923	3 923	4 152	(229)	-6%	20 739
Financial position									
Total current assets	74 049	110 700	110 700	—	94 585	—	—	—	110 700
Total non current assets	867 266	937 687	937 687	—	867 266	—	—	—	937 687
Total current liabilities	69 777	31 639	31 639	—	126 371	—	—	—	31 639
Total non current liabilities	48 913	36 071	36 071	—	8 731	—	—	—	36 071
Community wealth/Equity	822 624	980 677	980 677	—	826 749	—	—	—	980 677
Cash flows									
Net cash from (used) operating	9 520	38 753	38 753	19 914	19 914	5 759	(14 155)	-246%	23 890
Net cash from (used) investing	(20 047)	10 746	(38 814)	72	72	(5 853)	(5 925)	101%	(20 610)
Net cash from (used) financing	6 451	(478)	(478)	(429)	(391)	(223)	168	-75%	(590)
Cash/cash equivalents at the month/year end	3 448	56 544	6 985	—	32 857	7 207	(25 650)	-356%	15 952
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	—	25 505	5 773	3 583	3 450	3 355	29 498	—	71 164
Creditors Age Analysis									
Total Creditors	16 464	8 924	5 030	207	2 977	—	—	—	33 602

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

NC073 Emthanjeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M01 July

Description	Ref	2017/18	Budget Year 2018/19							
		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>		52 456	50 514	50 514	26 981	26 981	4 497	22 484	500%	51 180
Executive and council		4 520	4 245	4 245	1 620	1 620	379	1 241	328%	4 295
Budget and treasury office		47 855	46 204	46 204	25 314	25 314	4 113	21 200	515%	46 801
Corporate services		81	65	65	48	48	5	43	879%	84
<i>Community and public safety</i>		19 945	6 857	6 857	110	110	571	(461)	-81%	11 325
Community and social services		1 976	1 683	1 683	60	60	129	(69)	-54%	1 942
Sport and recreation		172	162	162	(0)	(0)	14	(15)	-102%	123
Public safety		17 107	4 969	4 969	48	48	425	(376)	-89%	7 991
Housing		691	44	44	3	3	4	(1)	-28%	41
Health		-	-	-	-	-	-	-	-	1 227
<i>Economic and environmental services</i>		7 905	13 850	13 850	3	3	1 126	(1 123)	-100%	3 816
Planning and development		1 593	13 378	13 378	0	0	1 083	(1 083)	-100%	1 610
Road transport		6 312	472	472	3	3	42	(40)	-94%	2 207
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		145 421	186 327	186 327	20 840	20 840	17 734	3 106	18%	165 860
Electricity		73 287	94 497	94 497	8 893	8 893	7 412	1 480	20%	90 239
Water		33 071	48 659	48 659	3 796	3 796	6 359	(2 563)	-40%	38 471
Waste water management		25 041	26 925	26 925	5 072	5 072	2 463	2 609	106%	24 322
Waste management		14 022	16 246	16 246	3 079	3 079	1 500	1 579	105%	12 828
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	225 727	257 549	257 549	47 934	47 934	23 928	24 006	100%	232 182
Expenditure - Standard										
<i>Governance and administration</i>		46 819	54 098	54 098	2 960	2 960	4 497	(1 536)	-34%	48 553
Executive and council		9 161	16 790	16 790	810	810	1 247	(437)	-35%	14 054
Budget and treasury office		29 761	22 975	22 975	1 528	1 528	1 874	(346)	-18%	21 982
Corporate services		7 897	14 334	14 334	622	622	1 375	(753)	-55%	12 518
<i>Community and public safety</i>		36 019	30 611	30 611	1 472	1 472	2 502	(1 030)	-41%	29 417
Community and social services		19 711	13 074	13 074	640	640	1 021	(382)	-37%	11 849
Sport and recreation		4 225	5 285	5 285	306	306	449	(143)	-32%	4 654
Public safety		8 240	9 704	9 704	360	360	816	(457)	-56%	10 367
Housing		3 822	2 396	2 396	167	167	202	(35)	-17%	2 400
Health		21	153	153	-	-	13	(13)	-100%	148
<i>Economic and environmental services</i>		35 453	29 566	29 566	1 415	1 415	2 308	(893)	-39%	28 440
Planning and development		15 439	12 896	12 896	703	703	1 147	(444)	-39%	12 162
Road transport		20 014	16 670	16 670	712	712	1 161	(449)	-39%	16 278
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		157 618	119 817	119 817	10 901	10 901	10 411	490	5%	108 815
Electricity		90 423	76 082	76 082	8 238	8 238	6 651	1 587	24%	71 539
Water		34 937	15 250	15 250	879	879	1 273	(393)	-31%	12 906
Waste water management		18 541	15 605	15 605	812	812	1 400	(588)	-42%	12 936
Waste management		13 717	12 880	12 880	972	972	1 088	(116)	-11%	11 435
<i>Other</i>		1 285	690	690	104	104	58	46	79%	738
Total Expenditure - Standard	3	277 173	234 782	234 782	16 852	16 852	19 775	(2 923)	-15%	215 984
Surplus/ (Deficit) for the year		(51 446)	22 766	22 766	31 082	31 082	4 153	26 930	649%	16 218

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

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

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

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

NC073 Emthanjeni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		4 520	4 245	4 245	1 620	1 620	379	1 241	327.8%	4 295
Vote 2 - FINANCE AND ADMINISTRATION		47 936	46 269	46 269	25 361	25 361	4 118	21 243	515.8%	46 885
Vote 3 - PLANNING AND DEVELOPMENT		1 593	13 378	13 378	0	0	1 083	(1 083)	-100.0%	1 610
Vote 4 - HEALTH		-	-	-	-	-	-	-		1 227
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 976	1 683	1 683	60	60	129	(69)	-53.6%	1 942
Vote 6 - PUBLIC SAFETY		17 107	4 969	4 969	48	48	425	(376)	-88.7%	7 991
Vote 7 - SPORT AND RECREATION		172	162	162	(0)	(0)	14	(15)	-102.3%	123
Vote 8 - ROAD TRANSPORT		6 312	472	472	3	3	42	(40)	-94.1%	2 207
Vote 9 - OTHER		-	-	-	-	-	-	-		-
Vote 10 - HOUSING SERVICES		691	44	44	3	3	4	(1)	-28.0%	41
Vote 11 - WASTE MANAGEMENT		14 022	16 246	16 246	3 079	3 079	1 500	1 579	105.2%	12 828
Vote 12 - WASTE WATER MANAGEMENT		25 041	26 925	26 925	5 072	5 072	2 463	2 609	106.0%	24 322
Vote 13 - ELECTRICITY		73 287	94 497	94 497	8 893	8 893	7 412	1 480	20.0%	90 239
Vote 14 - WATER		33 071	48 659	48 659	3 796	3 796	6 359	(2 563)	-40.3%	38 471
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	225 727	257 549	257 549	47 934	47 934	23 928	24 006	100.3%	232 182
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		9 161	16 790	16 790	810	810	1 247	(437)	-35.0%	14 054
Vote 2 - FINANCE AND ADMINISTRATION		37 658	37 309	37 309	2 150	2 150	3 249	(1 099)	-33.8%	34 499
Vote 3 - PLANNING AND DEVELOPMENT		15 439	12 896	12 896	703	703	1 147	(444)	-38.7%	12 162
Vote 4 - HEALTH		21	153	153	-	-	13	(13)	-100.0%	148
Vote 5 - COMMUNITY AND SOCIAL SERVICES		19 711	13 074	13 074	640	640	1 021	(382)	-37.4%	11 849
Vote 6 - PUBLIC SAFETY		8 240	9 704	9 704	360	360	816	(457)	-55.9%	10 367
Vote 7 - SPORT AND RECREATION		4 225	5 285	5 285	306	306	449	(143)	-31.8%	4 654
Vote 8 - ROAD TRANSPORT		20 014	16 670	16 670	712	712	1 161	(449)	-38.7%	16 278
Vote 9 - OTHER		1 265	690	690	104	104	58	46	78.7%	738
Vote 10 - HOUSING SERVICES		3 822	2 396	2 396	167	167	202	(35)	-17.4%	2 400
Vote 11 - WASTE MANAGEMENT		13 717	12 880	12 880	972	972	1 088	(116)	-10.7%	11 435
Vote 12 - WASTE WATER MANAGEMENT		18 541	15 605	15 605	812	812	1 400	(588)	-42.0%	12 936
Vote 13 - ELECTRICITY		90 423	76 082	76 082	8 238	8 238	6 651	1 587	23.9%	71 539
Vote 14 - WATER		34 937	15 250	15 250	879	879	1 273	(393)	-30.9%	12 906
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	277 173	234 782	234 782	16 852	16 852	19 775	(2 923)	-14.8%	215 964
Surplus/ (Deficit) for the year	2	(51 446)	22 766	22 766	31 082	31 082	4 153	26 930	648.5%	16 218

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

NC073 Emthanjeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue By Source									
Property rates	30 752	27 763	27 763	18 138	18 138	2 441	15 698	643%	30 665
Property rates - penalties & collection charges	281	-	-	-	-	-	-	-	-
Service charges - electricity revenue	76 314	58 966	58 966	4 712	4 712	4 865	(152)	-3%	56 203
Service charges - water revenue	24 128	30 346	30 346	2 276	2 276	2 697	(421)	-16%	25 864
Service charges - sanitation revenue	11 622	18 938	18 938	1 527	1 527	1 732	(204)	-12%	15 972
Service charges - refuse revenue	6 225	11 301	11 301	876	876	1 048	(171)	-16%	8 226
Service charges - other	440	125	125	33	33	15	18	125%	118
Rental of facilities and equipment	833	789	789	60	60	69	(10)	-14%	786
Interest earned - external investments	1 390	931	931	-	-	82	(82)	-100%	806
Interest earned - outstanding debtors	882	1 259	1 259	147	147	111	36	32%	954
Fines	16 970	3 720	3 720	13	13	313	(300)	-96%	6 943
Licences and permits	1 441	1 970	1 970	46	46	176	(130)	-74%	2 508
Transfers recognised - operational	40 221	40 761	40 761	16 997	16 997	3 682	13 315	362%	41 210
Other revenue	3 035	28 120	28 120	328	328	2 332	(2 003)	-86%	27 195
Gains on disposal of PPE	714	268	268	101	101	17	84	503%	130
Total Revenue (excluding capital transfers and contributions)	215 249	225 257	225 257	45 254	45 254	19 579	25 676	131%	217 580
Expenditure By Type									
Employee related costs	68 489	76 930	76 930	6 193	6 193	6 860	(667)	-10%	69 838
Remuneration of councillors	4 835	5 275	5 275	441	441	406	35	9%	5 046
Debt impairment	35 755	730	730	-	-	601	(601)	-100%	8 901
Depreciation & asset impairment	59 128	9 056	9 056	-	-	140	(140)	-100%	7 337
Finance charges	3 365	2 055	2 055	216	216	185	31	17%	5 468
Bulk purchases	59 027	60 434	60 434	7 516	7 516	5 401	2 115	39%	57 123
Other materials	12 225	19 397	19 397	308	308	1 759	(1 451)	-82%	16 771
Contracted services	8 358	9 819	9 819	72	72	1 026	(954)	-93%	9 846
Transfers and grants	362	-	-	-	-	-	-	-	-
Other expenditure	25 125	40 147	40 147	2 106	2 106	3 399	(1 293)	-38%	35 634
Loss on disposal of PPE	502	-	-	-	-	-	-	-	-
Total Expenditure	277 173	223 843	223 843	16 852	16 852	19 775	(2 923)	-15%	215 964
Surplus/(Deficit)	(61 924)	1 414	1 414	28 402	28 402	(197)	28 599	(0)	1 616
Transfers recognised - capital	10 478	32 292	32 292	3 000	3 000	4 349	(1 349)	(0)	14 602
Surplus/(Deficit) after capital transfers & contributions	(51 446)	33 706	33 706	31 402	31 402	4 153			16 218
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(51 446)	33 706	33 706	31 402	31 402	4 153			16 218
Surplus/(Deficit) attributable to municipality	(51 446)	33 706	33 706	31 402	31 402	4 153			16 218
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(51 446)	33 706	33 706	31 402	31 402	4 153			16 218

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

NC073 Emthanjeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M01 July

Vote Description	Rel	2017/18	Budget Year 2018/19							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	
Multi-Year expenditure appropriation	2									
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		30	1 925	1 925	90	90	135	(46)	-34%	137
Vote 2 - FINANCE AND ADMINISTRATION		123	1 260	1 260	25	25	1	24	2263%	1 735
Vote 3 - PLANNING AND DEVELOPMENT		7	-	-	-	-	-	-		-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		409	120	120	-	-	-	-		296
Vote 6 - PUBLIC SAFETY		531	57	57	-	-	-	-		63
Vote 7 - SPORT AND RECREATION		2	65	65	-	-	-	-		75
Vote 8 - ROAD TRANSPORT		9 433	15 153	15 153	-	-	918	(918)	-100%	4 200
Vote 10 - HOUSING SERVICES		5 213	-	-	-	-	-	-		-
Vote 11 - WASTE MANAGEMENT		2	22	22	-	-	-	-		29
Vote 12 - WASTE WATER MANAGEMENT		164	-	-	-	-	-	-		981
Vote 13 - ELECTRICITY		3 635	6 400	6 400	1 470	1 470	333	1 136	341%	5 400
Vote 14 - WATER		1 284	14 080	14 080	2 339	2 339	2 764	(425)	-15%	7 822
Total Capital single-year expenditure	4	20 832	39 082	39 082	3 923	3 923	4 152	(229)	-6%	20 739
Total Capital Expenditure		20 832	39 082	39 082	3 923	3 923	4 152	(229)	-6%	20 739
Capital Expenditure - Standard Classification										
Governance and administration		153	3 185	3 185	115	115	136	(22)	-16%	1 873
Executive and council		30	1 925	1 925	90	90	135	(46)	-34%	137
Budget and treasury office		98	930	930	25	25	1	24	2263%	1 385
Corporate services		25	330	330	-	-	-	-		350
Community and public safety		6 155	242	242	-	-	-	-		434
Community and social services		409	120	120	-	-	-	-		296
Sport and recreation		2	65	65	-	-	-	-		75
Public safety		531	57	57	-	-	-	-		63
Housing		5 213	-	-	-	-	-	-		-
Economic and environmental services		9 440	15 153	15 153	-	-	918	(918)	-100%	4 200
Planning and development		7	-	-	-	-	-	-		-
Road transport		9 433	15 153	15 153	-	-	918	(918)	-100%	4 200
Trading services		5 084	20 502	20 502	3 808	3 808	3 097	711	23%	14 232
Electricity		3 635	6 400	6 400	1 470	1 470	333	1 136	341%	5 400
Water		1 284	14 080	14 080	2 339	2 339	2 764	(425)	-15%	7 822
Waste water management		164	-	-	-	-	-	-		981
Waste management		2	22	22	-	-	-	-		29
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Standard Classification	3	20 832	39 082	39 082	3 923	3 923	4 152	(229)	-6%	20 739
Funded by:										
National Government		10 478	32 292	32 292	3 808	3 808	3 979	(171)	-4%	13 905
Transfers recognised - capital		10 478	32 292	32 292	3 808	3 808	3 979	(171)	-4%	13 905
Borrowing	6	9 497	-	-	-	-	-	-		-
Internally generated funds		856	6 790	6 790	115	115	173	(58)	-34%	6 834
Total Capital Funding		20 832	39 082	39 082	3 923	3 923	4 152	(229)	-6%	20 739

Table C6: Monthly Budget Statement - Financial Position**NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M01 July**

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		1 015	968	968	88	968
Call investment deposits		9 688	10 075	10 075	15 527	10 075
Consumer debtors		62 890	22 824	22 824	81 000	22 824
Other debtors		-	11 277	11 277	(2 592)	11 277
Current portion of long-term receivables		5	-	-	-	-
Inventory		452	65 556	65 556	561	65 556
Total current assets		74 049	110 700	110 700	94 585	110 700
Non current assets						
Long-term receivables		1	-	-	-	-
Investments		25	29	29	25	29
Investment property		78 577	5 004	5 004	78 577	5 004
Property, plant and equipment		788 593	932 114	932 114	788 593	932 114
Intangible assets		61	458	458	61	458
Other non-current assets		7	83	83	9	83
Total non current assets		867 266	937 687	937 687	867 266	937 687
TOTAL ASSETS		941 314	1 048 386	1 048 386	961 851	1 048 386
LIABILITIES						
Current liabilities						
Bank overdraft		7 255	9 338	9 338	(1 747)	9 338
Borrowing		3 433	688	688	589	688
Consumer deposits		2 269	2 289	2 289	2 297	2 289
Trade and other payables		55 309	16 352	16 352	73 014	16 352
Provisions		1 511	2 972	2 972	52 218	2 972
Total current liabilities		69 777	31 639	31 639	126 371	31 639
Non current liabilities						
Borrowing		40 900	-	-	-	-
Provisions		8 013	36 071	36 071	8 731	36 071
Total non current liabilities		48 913	36 071	36 071	8 731	36 071
TOTAL LIABILITIES		118 690	67 709	67 709	135 102	67 709
NET ASSETS	2	822 624	980 677	980 677	826 749	980 677
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		822 624	980 677	980 677	824 496	980 677
Reserves		-	-	-	2 253	-
TOTAL COMMUNITY WEALTH/EQUITY	2	822 624	980 677	980 677	826 749	980 677

Table C7: Monthly Budget Statement - Cash Flow

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Re	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		22 851	24 942	24 942	1 603	1 603	2 299	(695)	-30%	27 999
Service charges		102 703	113 321	113 321	7 526	7 526	9 842	(2 316)	-24%	99 902
Other revenue		9 811	33 311	33 311	392	392	2 784	(2 391)	-86%	34 954
Government - operating		34 943	40 761	40 761	16 997	16 997	3 682	13 315	362%	41 210
Government - capital		14 617	32 292	32 292	3 000	3 000	5 349	(2 349)	-44%	14 602
Interest		2 272	1 723	1 723	-	-	82	(82)	-100%	806
Payments										
Suppliers and employees		(174 312)	(205 542)	(205 542)	(9 604)	(9 604)	(18 094)	(8 490)	47%	(190 113)
Finance charges		(3 365)	(2 055)	(2 055)	-	-	(185)	(185)	100%	(5 468)
NET CASH FROM/(USED) OPERATING ACTIVITIES		9 520	38 753	38 753	19 914	19 914	5 759	(14 155)	-246%	23 890
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		94	268	268	101	101	17	84	503%	130
Decrease (increase) other non-current receivables		(0)	49 560	-	-	-	-	-		-
Payments										
Capital assets		(20 141)	(39 082)	(39 082)	(29)	(29)	(5 870)	(5 841)	100%	(20 739)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(20 047)	10 746	(38 814)	72	72	(5 853)	(5 925)	101%	(20 610)
CASH FLOWS FROM FINANCING ACTIVITIES										
Borrowing long term/refinancing		9 497	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	95	95	17	55	71	(16)	-23%	98
Repayment of borrowing		(3 046)	(573)	(573)	(446)	(446)	(294)	152	-52%	(688)
NET CASH FROM/(USED) FINANCING ACTIVITIES		6 451	(478)	(478)	(429)	(391)	(223)	168	-75%	(590)
NET INCREASE/ (DECREASE) IN CASH HELD		(4 076)	49 021	(539)	19 557	19 595	(317)			2 691
Cash/cash equivalents at beginning:		7 524	7 524	7 524		13 262	7 524			13 262
Cash/cash equivalents at month/year end:		3 448	56 544	6 985		32 857	7 207			15 952

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 Emhlangeni - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

Description	R thousands	Budget Year 2018/19												2018/19 Budget - Actuals		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash Receipts By Source																
Property rates		1 603	-	-	-	-	-	-	-	-	-	-	26 395	27 999	28 239	49 909
Service charges - electricity revenue		4 050	-	-	-	-	-	-	-	-	-	-	49 128	53 178	55 426	67 631
Service charges - water revenue		1 628	-	-	-	-	-	-	-	-	-	-	22 118	23 746	25 448	41 408
Service charges - sanitation revenue		1 145	-	-	-	-	-	-	-	-	-	-	13 900	15 045	15 131	16 467
Service charges - refuse		649	-	-	-	-	-	-	-	-	-	-	7 166	7 815	7 545	6 583
Service charges - other		54	-	-	-	-	-	-	-	-	-	-	64	118	270	132
Rental of facilities and equipment		5	-	-	-	-	-	-	-	-	-	-	681	686	734	779
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	806	806	830	863
Fines		13	-	-	-	-	-	-	-	-	-	-	6 530	6 543	6 870	7 076
Licences and permits		46	-	-	-	-	-	-	-	-	-	-	1 932	1 978	1 938	2 399
Transfer receipts - operating		16 997	-	-	-	-	-	-	-	-	-	-	24 213	41 210	41 753	47 667
Other revenue		328	-	-	-	-	-	-	-	-	-	-	25 419	25 747	26 967	43 475
Cash Receipts by Source		26 518	-	-	-	-	-	-	-	-	-	-	178 352	204 870	212 149	284 431
Other Cash Flows by Source																
Transfer receipts - capital		3 000	-	-	-	-	-	-	-	-	-	-	11 602	14 602	14 342	13 798
Proceeds on disposal of PPE		101	-	-	-	-	-	-	-	-	-	-	29	130	139	148
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	98	98	90	71
Total Cash Receipts by Source		29 619	-	-	-	-	-	-	-	-	-	-	190 080	219 699	226 720	298 449
Cash Payments by Type																
Employee related costs		6 130	-	-	-	-	-	-	-	-	-	-	63 562	69 691	73 073	77 674
Remuneration of councillors		441	-	-	-	-	-	-	-	-	-	-	4 507	4 948	5 015	5 269
Interest paid		-	-	-	-	-	-	-	-	-	-	-	5 468	5 468	6 143	9 731
Bulk purchases - Electricity		2 507	-	-	-	-	-	-	-	-	-	-	49 825	52 332	55 359	90 859
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	2 440	2 440	2 736	4 315
Other materials		381	-	-	-	-	-	-	-	-	-	-	16 390	16 771	18 664	30 971
Contracted services		-	-	-	-	-	-	-	-	-	-	-	9 846	9 846	10 555	17 432
General expenses		146	-	-	-	-	-	-	-	-	-	-	33 939	34 065	35 533	39 337
Cash Payments by Type		9 604	-	-	-	-	-	-	-	-	-	-	185 978	195 582	207 287	275 648
Other Cash Flows/Payments by Type																
Capital assets		29	-	-	-	-	-	-	-	-	-	-	20 710	20 739	20 405	22 006
Repayment of borrowing		445	-	-	-	-	-	-	-	-	-	-	242	688	-	-
Total Cash Payments by Type		10 079	-	-	-	-	-	-	-	-	-	-	206 930	217 009	227 692	297 654
NET INCREASE/(DECREASE) IN CASH HELD		19 540	-	-	-	-	-	-	-	-	-	-	(16 850)	2 691	(972)	795
Cash/cash equivalents at the monthly year begins		13 262	32 802	32 802	32 802	32 802	32 802	32 802	32 802	32 802	32 802	32 802	32 802	13 262	15 952	14 980
Cash/cash equivalents at the monthly year end		32 802	32 802	32 802	32 802	32 802	32 802	32 802	32 802	32 802	32 802	32 802	15 952	15 952	14 980	15 775

PART 2 – SUPPORTING DOCUMENTATION Section 5 – Debtors' analysis

Supporting Table SC3

NC073 Emthanjeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2018/19										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L to Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	2 115	1 844	1 200	1 298	1 391	8 941	-	16 790	12 831	-	21 514
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	4 500	2 123	815	685	564	3 437	-	12 123	5 501	-	4 744
Receivables from Non-exchange Transactions - Property Rates	1400	-	16 927	573	567	520	438	10 120	-	29 296	11 695	-	15 224
Receivables from Exchange Transactions - Waste Water Management	1500	-	1 167	679	609	577	562	4 290	-	7 884	6 038	-	9 562
Receivables from Exchange Transactions - Waste Management	1600	-	664	350	314	302	287	2 281	-	4 117	3 193	-	4 662
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	5 400
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	131	105	78	67	63	509	-	954	717	-	4 164
Total By Income Source	2000	-	25 505	5 773	3 583	3 450	3 355	29 498	-	71 164	39 886	-	65 271
2017/18 - totals only			20521233	3433677	2701031	2413665	2265512	5243644		37 244	13 219		86361700
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	3 009	536	392	263	251	2 383	-	6 833	3 288	-	2 317
Commercial	2300	-	1 284	477	371	306	462	1 112	-	4 521	2 251	-	1 750
Households	2400	-	19 918	4 400	2 513	2 571	2 369	23 954	-	55 714	31 397	-	55 947
Other	2500	-	665	361	307	310	283	2 049	-	3 995	2 950	-	5 257
Total By Customer Group	2800	-	25 505	5 773	3 583	3 450	3 355	29 498	-	71 164	39 886	-	65 271

Creditors' analysis

Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description R thousands	NT Code	Budget Year 2018/19									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	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	9 936	8 268	4 667						22 871	
Bulk Water	0200	98								98	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600	-	-							-	
Trade Creditors	0700	609	656	363	207	1 698				3 534	1
Auditor General	0800	-	-			1 279				1 279	-
Other	0900	5 821	-							5 821	2 337
Total By Customer Type	1000	16 464	8 924	5 030	207	2 977	-	-	-	33 602	2 339

Investment portfolio analysis

NC073 Emthanjeni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<u>Municipality</u> Total Call and fixed investment		Yrs	Fixed Depos	30/06/2019	63	5.5%	12 547	16 200	28 810
Municipality sub-total					63		12 547	16 200	28 810
<u>Entities</u>									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				63		12 547	16 200	28 810

Allocation and grant receipts and expenditure: - Operating Revenue Framework

NC073 Emthanjeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Re	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
RECEIPTS:	1.2									
Operating Transfers and Grants										
National Government:		38 380	37 210	37 210	16 997	15 773	3 380	12 619	373.4%	38 822
Local Government Equitable Share		36 197	34 424	34 424	16 997	15 773	3 155	12 619	400.0%	36 197
Finance Management		1 625	1 700	1 700	-	-	142			1 625
Municipal Systems Improvement			-	-			-			-
EPWP Incentive		558	1 086	1 086	-	-	83			1 000
Provincial Government:		1 841	881	881	-	-	58	(58)	-100.0%	2 388
Health subsidy		-	-	-			-	-		1 227
Housing		680	-	-	-	-	-	-		-
Sport and Recreation	4	1 161	881	881	-	-	58	(58)	-100.0%	1 161
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	40 221	38 091	38 091	16 997	15 773	3 437	12 561	365.4%	41 210
Capital Transfers and Grants										
National Government:		10 651	32 292	32 292	3 000	3 000	3 557	(557)	-15.7%	14 602
Municipal Infrastructure Grant (MIG)		7 283	12 292	12 292	-	-	1 000	(1 000)	-100.0%	11 602
Regional Bulk Infrastructure		734	14 000	14 000	-	-	2 224	(2 224)	-100.0%	-
Integrated National Electrification Programme		2 634	6 000	6 000	3 000	3 000	333	2 667	800.0%	3 000
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	10 651	32 292	32 292	3 000	3 000	3 557	(557)	-15.7%	14 602
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	50 872	70 383	70 383	19 997	18 773	6 995	12 003	171.6%	55 812

Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Operating expenditure of Transfers and Grants									
National Government:	38 380	37 210	37 210	1 019	1 019	761	257	33.8%	38 822
Local Government Equitable Share	36 197	34 424	34 424	948	948	536	412	76.8%	36 197
Finance Management	1 625	1 700	1 700	-	-	142	(142)	-100.0%	1 625
Municipal Systems Improvement	-	-	-	-	-	-	-		-
EPWP Incentive	558	1 086	1 086	70	70	83	(13)	-15.8%	1 000
Provincial Government:	1 841	2 108	2 108	32	32	58	(26)	-45.3%	2 388
Health subsidy	-	1 227	1 227	-	-	-	-		1 227
Housing	680	-	-	-	-	-	-		-
Sport and Recreation	1 161	881	881	32	32	58	(26)	-45.3%	1 161
District Municipality:	-	-	-	-	-	-	-		-
							-		
Other grant providers:	-	-	-	-	-	-	-		-
							-		
Total operating expenditure of Transfers and Grants	40 221	39 318	39 318	1 050	1 050	819	231	28.2%	41 210
Capital expenditure of Transfers and Grants									
National Government:	10 651	32 292	32 292	3 808	3 808	3 187	621	19.5%	13 905
Municipal Infrastructure Grant (MIG)	7 283	12 292	12 292	-	-	882	(882)	-100.0%	10 905
Regional Bulk Infrastructure	734	14 000	14 000	2 339	2 339	1 972	366	18.6%	-
Integrated National Electrification Programme	2 634	6 000	6 000	1 470	1 470	333	1 136	340.9%	3 000
Provincial Government:	-	-	-	-	-	-	-		-
							-		
District Municipality:	-	-	-	-	-	-	-		-
							-		
Other grant providers:	-	-	-	-	-	-	-		-
							-		
Total capital expenditure of Transfers and Grants	10 651	32 292	32 292	3 808	3 808	3 187	621	19.5%	13 905
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	50 872	71 610	71 610	4 858	4 858	4 007	852	21.3%	55 115

Expenditure on councillor and board members allowances and employee benefits

NC073 Emthanjani - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration Re		2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 311	3 623	3 623	294	294	320	(26)	-8%	3 451
Pension and UIF Contributions		198	-	-	-	-	-	-	-	-
Medical Aid Contributions		18	-	-	-	-	-	-	-	-
Mobv Vehicle Allowance		931	1 208	1 208	92	92	26	66	257%	1 150
Cellphone Allowance		365	414	414	56	56	59	(4)	-7%	395
Other benefits and allowances		-	52	52	-	-	0	(0)	-100%	51
Sub Total - Councillors		4 823	5 297	5 297	441	441	406	35	9%	5 046
Senior Managers of the Municipality										
Basic Salaries and Wages		4 019	4 052	4 052	271	271	338	(66)	-20%	3 833
Pension and UIF Contributions		805	673	673	31	31	56	(25)	-45%	672
Medical Aid Contributions		161	115	115	7	7	10	(3)	-27%	115
Motor Vehicle Allowance		546	770	770	49	49	64	(15)	-23%	755
Cellphone Allowance		116	382	382	14	14	32	(18)	-56%	138
Other benefits and allowances		243	62	62	3	3	5	(2)	-37%	268
Sub Total - Senior Managers of Municipality		5 891	6 053	6 053	376	376	504	(129)	-26%	5 781
Other Municipal Staff										
Basic Salaries and Wages		44 715	54 607	54 607	4 287	4 287	4 466	(179)	-4%	48 768
Pension and UIF Contributions		8 217	9 228	9 228	731	731	865	(133)	-15%	8 721
Medical Aid Contributions		1 889	1 865	1 865	211	211	158	53	34%	1 810
Overtime		3 139	1 334	1 334	319	319	111	208	187%	1 477
Motor Vehicle Allowance		1 025	1 150	1 150	79	79	96	(17)	-18%	1 124
Cellphone Allowance		127	317	317	11	11	26	(15)	-57%	233
Housing Allowances		536	1 178	1 178	53	53	98	(46)	-46%	687
Other benefits and allowances		2 928	1 141	1 141	69	69	89	(20)	-22%	1 179
Post-retirement benefit obligations		36	57	57	-	-	43	(43)	-100%	58
Sub Total - Other Municipal Staff		62 610	70 877	70 877	5 762	5 762	5 953	(191)	-3%	64 057
Total Parent Municipality		73 325	82 228	82 228	6 578	6 578	6 863	(284)	-4%	74 884
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages										
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages										
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		73 325	82 228	82 228	6 578	6 578	6 863	(284)	-4%	74 884
TOTAL MANAGERS AND STAFF		68 502	76 930	76 930	6 137	6 137	6 457	(320)	-5%	69 838

Capital programme performance

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	4 692	3 257	3 257	475	475	3 257	2 782	85.4%	1%
August	3 635	6 514	6 514	-	-	9 770	-	-	-
September	164	3 240	3 240	-	-	13 011	-	-	-
October	-	3 240	3 240	-	-	16 251	-	-	-
November	531	2 691	2 691	-	-	18 942	-	-	-
December	-	1 691	1 691	-	-	20 633	-	-	-
January	409	2 691	2 691	-	-	23 324	-	-	-
February	4 433	3 691	3 691	-	-	27 015	-	-	-
March	98	1 691	1 691	-	-	28 706	-	-	-
April	25	3 691	3 691	-	-	32 397	-	-	-
May	6 514	3 240	3 240	-	-	35 637	-	-	-
June	331	3 445	3 445	-	-	39 082	-	-	-
Total Capital expenditure	20 832	39 082	39 082	475					

Supporting Table C13

Supporting Tables SC13 include the following:

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

Municipal manager's quality certificate

I, Isak Visser the Municipal Manager of Emthanjeni Municipality hereby certify that the monthly budget statement for the month of July 2018 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 15/08/2018
