

EMTHANJENI MUNICIPALITY



SEPTEMBER MONTHLY BUDGET STATEMENT FOR THE YEAR 2019-2020

SCHEDULE C:

MONTHLY AND SUPPORTING DOCUMENTATION OF A MUNICIPALITY

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Table of Contents

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

Glossary

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

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

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

1.1.1 Financial problems or risks facing the municipality

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

1.1.2 Relevant information

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

Year-to-date operating revenue realised is 20 % above the year-to-date budget for September 2019.

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

Operating expenditure incurred amounts to -17% below the year-to-date operating expenditure. 6.29% of the total capital budget has been spent at 30 September 2019, with 95.12% of that being funded from capital grants.ⁱ

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

Section 2 – Resolutions

IN-YEAR REPORTS 2018/2019

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

RECOMMENDATION:

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

Section 3 – Executive Summary

3.1 Introduction

The 2018/19 figures are in the process of being audited. Year-to-date operating revenue realised is 20 % above the year-to-date budget for September 2019. The abnormally high revenue includes the annual property rates and other fixed service charges billed to consumers for the 2019/2020 financial year, this situation arose because certain customer's property rates being billed annually. As well as operating grants received that exceeds the monthly budget the reason for this being that there was no payment schedule available at the time of concluding the budget.

Operating expenditure incurred amounts to -17% below the year-to-date operating expenditure. 6.29% of the total capital budget has been spent at 30 September 2019, with 95.12% of that being funded from capital grants.ⁱⁱ

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest Adjustments)

Revenue by Source

Year-to-date revenue realised R13, 152 Million, above year-to-date budget projections for September 2019².

Operating expenditure by type

Year-to-date expenditure is -17% or R11, 025 Million, below the year-to-date budget as at 30 September 2019.

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

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

Capital expenditure

Year-to-date expenditure on capital amounts to R1.039 million or 2.12% of the capital budget of R48.873 million⁴, 98.74% of expenditure to date has been funded from capital grants recognised⁵.

Refer to Section 4 – Table C5 for more detail.

Cash flows

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

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

3.3 Material variances

Description	Variance	
R thousands		
<u>Revenue by source</u>		9
Property rates	335	
Service charges - electricity revenue	796)	(1
Fines	196)	(1
Licences and permits	(464)	
<u>Expenditure by type</u>		(1
Debt impairment	855)	(2
Depreciation & asset impairment	544)	(1
Other expenditure	192)	(1
Other materials	410)	
<u>Capital expenditure</u>		(9
Road transport	835)	
Electricity		106
Water	396	1
Waste water management		–
<u>Cash Flow</u>		(11
Service charges	073)	7
Other revenue	772	(7
Capital assets	422)	

3.4 Remedial or corrective steps

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

⁴ Table C5 – Total capital expenditure

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

⁶ Table C7 – Cash flow (cash and cash equivalents = cashbook and current 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 - M03 September

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	32 179	32 175	32 175	1 506	17 379	8 044	9 335	116%	30 665
Service charges	117 824	157 862	157 862	9 633	29 719	34 573	(4 854)	-14%	106 383
Investment revenue	1 468	2 056	2 056	83	211	514	(303)	-59%	806
Transfers recognised - operational	45 375	49 796	49 796	978	20 784	11 782	9 002	76%	41 210
Other own revenue	14 747	10 545	10 545	2 830	10 355	10 383	(28)	-0%	38 515
Total Revenue (excluding capital transfers and contributions)	211 592	252 434	252 434	15 010	78 447	65 296	13 152	20%	217 580
Employee costs	76 915	89 208	89 208	7 058	21 474	21 999	(525)	-2%	69 838
Remuneration of Councillors	5 335	6 631	6 631	456	1 369	1 552	(183)	-12%	5 048
Depreciation & asset impairment	62 755	10 175	10 175	-	-	2 544	(2 544)	-100%	7 337
Finance charges	8 207	2 038	2 038	774	1 187	510	677	133%	5 468
Materials and bulk purchases	72 118	85 045	85 045	6 916	17 592	21 576	(3 984)	-18%	73 894
Transfers and grants	469	1 913	1 913	-	-	-	-	-	-
Other expenditure	59 170	50 140	50 140	4 659	11 148	15 615	(4 467)	-29%	54 381
Total Expenditure	284 970	245 151	245 151	19 864	52 769	63 794	(11 025)	-17%	215 964
Surplus/(Deficit)	(73 378)	7 283	7 283	(4 854)	25 678	1 501	24 177	1610%	1 616
Transfers recognised - capital	30 017	29 784	29 784	-	1 500	7 767	(6 267)	-81%	14 602
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(43 361)	37 068	37 068	(4 854)	27 178	9 268	17 910	193%	16 218
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(43 361)	37 068	37 068	(4 854)	27 178	9 268	17 910	193%	16 218
Capital expenditure & funds sources									
Capital expenditure	20 832	48 873	48 873	1 945	3 073	12 218	(9 145)	-75%	20 739
Capital transfers recognised	10 478	29 784	29 784	1 897	2 923	7 446	(4 523)	-61%	13 905
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	9 497	12 000	12 000	-	-	-	-	-	-
Internally generated funds	856	7 088	7 088	48	151	4 772	(4 622)	-97%	6 834
Total sources of capital funds	20 832	48 873	48 873	1 945	3 073	12 218	(9 145)	-75%	20 739
Financial position									
Total current assets	84 383	71 273	71 273		92 054				110 700
Total non current assets	860 127	911 213	911 213		825 624				937 687
Total current liabilities	94 970	63 668	63 668		207 925				31 639
Total non current liabilities	83 832	52 247	52 247		2 459				36 071
Community wealth/Equity	765 708	666 572	666 572		707 293				980 677
Cash flows									
Net cash from (used) operating	35 458	36 719	36 719	(1 791)	23 689	6 698	(16 992)	-254%	23 890
Net cash from (used) investing	(31 910)	(48 673)	(48 673)	(2 295)	(4 755)	(12 201)	(7 446)	61%	(20 610)
Net cash from (used) financing	(3 388)	11 501	11 501	(348)	(1 114)	871	1 984	228%	(590)
Cash/cash equivalents at the month/year end	2 943	487	487	-	20 763	(3 693)	(24 457)	662%	5 634
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-t Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	10 958	6 898	17 440	4 146	3 234	30 483	61 099	134 258
Creditors Age Analysis									
Total Creditors	10 064	10 098	8 646	36 571	-	-	-	-	65 399

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

NC073 Emthanjeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		55 913	60 075	60 075	1 996	30 360	15 019	15 341	102%	51 180
Executive and council		4 930	4 955	4 955	77	3 499	1 239	2 261	182%	4 295
Budget and treasury office		50 917	22 630	22 630	1 918	26 838	13 764	13 074	95%	46 801
Corporate services		66	32 490	32 490	1	22	16	7	44%	84
<i>Community and public safety</i>		13 595	20 125	20 125	809	1 027	2 147	(1 120)	-52%	11 325
Community and social services		1 777	1 602	1 602	83	223	391	(168)	-43%	1 942
Sport and recreation		148	12 126	12 126	1	2	46	(44)	-96%	123
Public safety		10 701	6 349	6 349	42	114	1 587	(1 473)	-93%	7 991
Housing		968	49	49	683	688	123	565	460%	41
Health		1	-	-	-	-	-	-		1 227
<i>Economic and environmental services</i>		15 089	3 043	3 043	4	315	6 854	(6 539)	-95%	3 816
Planning and development		1 000	2 503	2 503	-	305	6 719	(6 414)	-95%	1 610
Road transport		14 088	540	540	4	10	135	(125)	-92%	2 207
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		157 014	198 975	198 975	12 202	48 246	49 490	(1 244)	-3%	165 860
Electricity		83 532	95 304	95 304	7 213	25 271	24 758	513	2%	90 239
Water		42 472	41 053	41 053	2 398	8 780	11 822	(3 042)	-26%	38 471
Waste water management		19 843	44 927	44 927	1 643	8 895	8 022	873	11%	24 322
Waste management		11 168	17 690	17 690	948	5 299	4 888	411	8%	12 828
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Standard	2	241 610	282 218	282 218	15 011	79 947	73 510	6 437	9%	232 182
Expenditure - Standard										
<i>Governance and administration</i>		61 423	55 806	55 806	3 971	11 584	13 975	(2 391)	-17%	48 553
Executive and council		22 945	17 008	17 008	861	3 529	4 136	(606)	-15%	14 054
Budget and treasury office		26 704	19 677	19 677	2 288	5 777	5 881	(105)	-2%	21 982
Corporate services		11 773	19 121	19 121	822	2 278	3 958	(1 680)	-42%	12 518
<i>Community and public safety</i>		34 400	31 614	31 614	2 166	5 957	8 118	(2 160)	-27%	29 417
Community and social services		19 040	14 102	14 102	883	2 436	3 572	(1 136)	-32%	11 849
Sport and recreation		4 367	4 959	4 959	413	1 046	1 386	(340)	-25%	4 654
Public safety		7 284	9 913	9 913	671	1 911	2 486	(575)	-23%	10 367
Housing		3 672	2 475	2 475	198	563	632	(69)	-11%	2 400
Health		37	165	165	1	1	42	(41)	-98%	148
<i>Economic and environmental services</i>		38 185	30 679	30 679	1 847	5 292	8 119	(2 826)	-35%	28 440
Planning and development		15 530	14 189	14 189	1 065	2 708	3 598	(890)	-25%	12 162
Road transport		22 654	16 490	16 490	783	2 585	4 521	(1 936)	-43%	16 278
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		149 735	126 569	126 569	11 785	29 637	33 440	(3 804)	-11%	108 815
Electricity		96 038	88 174	88 174	8 017	19 306	22 410	(3 103)	-14%	71 539
Water		25 975	14 707	14 707	1 317	3 348	4 096	(748)	-18%	12 906
Waste water management		16 230	11 906	11 906	1 238	3 287	3 555	(268)	-8%	12 936
Waste management		11 492	11 781	11 781	1 212	3 696	3 380	315	9%	11 435
<i>Other</i>		1 228	483	483	94	299	142	157	110%	738
Total Expenditure - Standard	3	284 970	245 151	245 151	19 864	52 769	63 794	(11 025)	-17%	215 954
Surplus/ (Deficit) for the year		(43 361)	37 068	37 068	(4 853)	27 178	9 716	17 462	180%	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) - M03 September

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		4 930	4 955	4 955	77	3 499	1 239	2 261	182.5%	4 295
Vote 2 - FINANCE AND ADMINISTRATION		50 983	55 120	55 120	1 919	26 860	13 780	13 080	94.9%	46 885
Vote 3 - PLANNING AND DEVELOPMENT		1 000	2 503	2 503	-	305	6 719	(6 414)	-95.5%	1 610
Vote 4 - HEALTH		1	-	-	-	-	-	-		1 227
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 777	1 602	1 602	83	223	391	(168)	-43.0%	1 942
Vote 6 - PUBLIC SAFETY		10 701	6 349	6 349	42	114	1 587	(1 473)	-92.8%	7 991
Vote 7 - SPORT AND RECREATION		148	12 126	12 126	1	2	46	(44)	-95.7%	123
Vote 8 - ROAD TRANSPORT		14 088	540	540	4	10	135	(125)	-92.5%	2 207
Vote 9 - OTHER		-	-	-	-	-	-	-		-
Vote 10 - HOUSING SERVICES		968	49	49	683	688	123	565	459.7%	41
Vote 11 - WASTE MANAGEMENT		11 168	17 690	17 690	948	5 299	4 888	411	8.4%	12 828
Vote 12 - WASTE WATER MANAGEMENT		19 843	44 927	44 927	1 643	8 895	8 022	873	10.9%	24 322
Vote 13 - ELECTRICITY		83 532	95 304	95 304	7 213	25 271	24 758	513	2.1%	90 239
Vote 14 - WATER		42 472	41 053	41 053	2 398	8 780	11 822	(3 042)	-25.7%	38 471
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	241 610	282 218	282 218	15 011	79 947	73 510	6 437	8.8%	232 182
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		22 945	17 008	17 008	861	3 529	4 136	(606)	-14.7%	14 054
Vote 2 - FINANCE AND ADMINISTRATION		38 478	38 797	38 797	3 110	8 055	9 840	(1 785)	-18.1%	34 499
Vote 3 - PLANNING AND DEVELOPMENT		15 530	14 189	14 189	1 065	2 708	3 598	(890)	-24.7%	12 162
Vote 4 - HEALTH		37	165	165	1	1	42	(41)	-97.8%	148
Vote 5 - COMMUNITY AND SOCIAL SERVICES		19 040	14 102	14 102	883	2 436	3 572	(1 136)	-31.8%	11 849
Vote 6 - PUBLIC SAFETY		7 284	9 913	9 913	671	1 911	2 486	(575)	-23.1%	10 367
Vote 7 - SPORT AND RECREATION		4 367	4 959	4 959	413	1 046	1 386	(340)	-24.5%	4 654
Vote 8 - ROAD TRANSPORT		22 654	16 489	16 489	783	2 585	4 521	(1 936)	-42.8%	16 278
Vote 9 - OTHER		1 228	483	483	94	299	142	157	110.0%	738
Vote 10 - HOUSING SERVICES		3 672	2 475	2 475	198	563	632	(69)	-10.9%	2 400
Vote 11 - WASTE MANAGEMENT		11 492	11 781	11 781	1 212	3 696	3 380	315	9.3%	11 435
Vote 12 - WASTE WATER MANAGEMENT		16 230	11 906	11 906	1 238	3 287	3 555	(268)	-7.5%	12 936
Vote 13 - ELECTRICITY		96 038	88 174	88 174	8 017	19 306	22 410	(3 103)	-13.8%	71 539
Vote 14 - WATER		25 975	14 707	14 707	1 317	3 348	4 096	(748)	-18.3%	12 906
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	284 970	245 151	245 151	19 864	52 769	63 794	(11 025)	-17.3%	215 964
Surplus/ (Deficit) for the year	2	(43 361)	37 068	37 068	(4 853)	27 178	9 716	17 462	179.7%	16 218

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

NC073 Emthanjeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		31 790	32 175	32 175	1 506	17 379	8 044	9 335	116%	30 665
Property rates - penalties & collection charges		388	-	-	-	-	-	-	-	-
Service charges - electricity revenue		73 251	89 587	89 587	4 704	14 987	16 783	(1 796)	-11%	56 203
Service charges - water revenue		25 951	35 941	35 941	2 352	6 983	8 738	(1 756)	-20%	25 864
Service charges - sanitation revenue		11 865	20 431	20 431	1 608	4 852	5 611	(758)	-14%	15 972
Service charges - refuse revenue		6 273	11 716	11 716	931	2 791	3 395	(603)	-18%	8 226
Service charges - other		484	187	187	38	106	47	59	127%	118
Rental of facilities and equipment		852	1 078	1 078	72	206	223	(16)	-7%	786
Interest earned - external investments		1 468	2 056	2 056	63	211	514	(303)	-59%	806
Interest earned - outstanding debtors		1 093	1 428	1 428	185	528	357	171	48%	954
Dividends received		-	-	-	-	-	-	-	-	-
Fines		9 202	4 598	4 598	5	34	1 230	(1 196)	-97%	6 943
Licences and permits		1 630	2 259	2 259	36	100	564	(464)	-82%	2 508
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		45 375	49 796	49 796	978	20 784	11 782	9 002	76%	41 210
Other revenue		1 967	1 182	1 182	2 532	9 446	7 960	1 487	19%	27 195
Gains on disposal of PPE		3	-	-	-	41	50	(9)	-18%	130
Total Revenue (excluding capital transfers and contributions)		211 592	252 434	252 434	15 010	78 447	65 296	13 152	20%	217 580
Expenditure By Type										
Employee related costs		76 915	89 208	89 208	7 058	21 474	21 999	(525)	-2%	69 838
Remuneration of councillors		5 335	6 631	6 631	456	1 369	1 552	(183)	-12%	5 046
Debt impairment		25 032	7 421	7 421	-	-	1 855	(1 855)	-100%	8 901
Depreciation & asset impairment		62 755	10 175	10 175	-	-	2 544	(2 544)	-100%	7 337
Finance charges		8 207	2 038	2 038	774	1 187	510	677	133%	5 468
Bulk purchases		59 964	74 329	74 329	6 364	16 008	18 582	(2 574)	-14%	57 123
Other materials		12 154	10 716	10 716	552	1 583	2 994	(1 410)	-47%	16 771
Contracted services		7 299	20 227	20 227	430	1 348	2 768	(1 420)	-51%	9 846
Transfers and grants		469	1 913	1 913	-	-	-	-	-	-
Other expenditure		24 895	22 492	22 492	4 229	9 799	10 991	(1 192)	-11%	35 634
Loss on disposal of PPE		1 945	-	-	-	-	-	-	-	-
Total Expenditure		284 970	245 151	245 151	19 864	52 769	63 794	(11 025)	-17%	215 964
Surplus/(Deficit)										
Transfers recognised - capital		30 017	29 784	29 784	-	1 500	7 767	(6 267)	(0)	14 602
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(43 361)	37 068	37 068	(4 854)	27 178	9 268			16 218
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(43 361)	37 068	37 068	(4 854)	27 178	9 268			16 218
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		(43 361)	37 068	37 068	(4 854)	27 178	9 268			16 218
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		(43 361)	37 068	37 068	(4 854)	27 178	9 268			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) - M03 September

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
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	1 631	1 631	12	84	408	(324)	-80%	137
Vote 2 - FINANCE AND ADMINISTRATION		123	809	809	-	-	452	(452)	-100%	1 735
Vote 3 - PLANNING AND DEVELOPMENT		7	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		409	69	69	-	-	17	(17)	-100%	296
Vote 6 - PUBLIC SAFETY		531	30	30	-	-	8	(8)	-100%	63
Vote 7 - SPORT AND RECREATION		2	34	34	-	-	9	(9)	-100%	75
Vote 8 - ROAD TRANSPORT		9 433	40 609	40 609	36	67	9 902	(9 835)	-99%	4 200
Vote 10 - HOUSING SERVICES		5 213	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		2	9	9	-	-	2	(2)	-100%	29
Vote 12 - WASTE WATER MANAGEMENT		164	-	-	-	-	-	-	-	981
Vote 13 - ELECTRICITY		3 635	1 770	1 770	208	549	443	106	24%	5 400
Vote 14 - WATER		1 284	3 910	3 910	1 688	2 374	977	1 396	143%	7 822
Total Capital single-year expenditure	4	20 832	48 873	48 873	1 945	3 073	12 218	(9 145)	-75%	20 739
Total Capital Expenditure		20 832	48 873	48 873	1 945	3 073	12 218	(9 145)	-75%	20 739
Capital Expenditure - Standard Classification										
<i>Governance and administration</i>		153	2 441	2 441	12	84	860	(777)	-90%	1 873
Executive and council		30	1 631	1 631	12	84	408	(324)	-80%	137
Budget and treasury office		98	639	639	-	-	410	(410)	-100%	1 385
Corporate services		25	171	171	-	-	43	(43)	-100%	350
<i>Community and public safety</i>		6 155	134	134	-	-	33	(33)	-100%	434
Community and social services		409	69	69	-	-	17	(17)	-100%	296
Sport and recreation		2	34	34	-	-	9	(9)	-100%	75
Public safety		531	30	30	-	-	8	(8)	-100%	63
Housing		5 213	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 440	40 609	40 609	36	67	9 902	(9 835)	-99%	4 200
Planning and development		7	-	-	-	-	-	-	-	-
Road transport		9 433	40 609	40 609	36	67	9 902	(9 835)	-99%	4 200
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		5 084	5 689	5 689	1 897	2 923	1 422	1 501	106%	14 232
Electricity		3 635	1 770	1 770	208	549	443	106	24%	5 400
Water		1 284	3 910	3 910	1 688	2 374	977	1 396	143%	7 822
Waste water management		164	-	-	-	-	-	-	-	981
Waste management		2	9	9	-	-	2	(2)	-100%	29
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	20 832	48 873	48 873	1 945	3 073	12 218	(9 145)	-75%	20 739
Funded by:										
National Government		10 478	29 784	29 784	1 897	2 923	7 446	(4 523)	-61%	13 905
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		10 478	29 784	29 784	1 897	2 923	7 446	(4 523)	-61%	13 905
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	9 497	12 000	12 000	-	-	-	-	-	-
Internally generated funds		856	7 088	7 088	48	151	4 772	(4 622)	-97%	6 834
Total Capital Funding		20 832	48 873	48 873	1 945	3 073	12 218	(9 145)	-75%	20 739

Table C6: Monthly Budget Statement - Financial Position

NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		279	83	83	87	968
Call investment deposits		12 547	8 483	8 483	38 006	10 075
Consumer debtors		71 098	62 218	62 218	54 374	22 824
Other debtors		-	-	-	(1 068)	11 277
Current portion of long-term receivables		5	5	5	-	-
Inventory		454	484	484	654	65 556
Total current assets		84 383	71 273	71 273	92 054	110 700
Non current assets						
Long-term receivables		2	2	2	-	-
Investments		28	29	29	29	29
Investment property		76 955	79 365	79 365	74 115	5 004
Investments in Associate		-	-	-	-	-
Property, plant and equipment		782 998	831 416	831 416	751 378	932 114
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		137	394	394	102	458
Other non-current assets		7	8	8	-	83
Total non current assets		860 127	911 213	911 213	825 624	937 687
TOTAL ASSETS		944 510	982 487	982 487	917 678	1 048 386
LIABILITIES						
Current liabilities						
Bank overdraft		9 883	7 770	7 770	(11 719)	9 338
Borrowing		3 734	527	527	917	688
Consumer deposits		2 346	2 557	2 557	2 428	2 289
Trade and other payables		76 969	50 811	50 811	122 463	16 352
Provisions		2 039	2 003	2 003	93 835	2 972
Total current liabilities		94 970	63 668	63 668	207 925	31 639
Non current liabilities						
Borrowing		36 896	11 473	11 473	-	-
Provisions		46 937	40 774	40 774	2 459	36 071
Total non current liabilities		83 832	52 247	52 247	2 459	36 071
TOTAL LIABILITIES		178 802	115 915	115 915	210 385	67 709
NET ASSETS	2	765 708	866 572	866 572	707 293	980 677
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		765 708	866 572	866 572	705 041	980 677
Reserves		-	-	-	2 253	-
TOTAL COMMUNITY WEALTH/EQUITY	2	765 708	866 572	866 572	707 293	980 677

Table C7: Monthly Budget Statement - Cash Flow

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		31 790	29 923	29 923	3 081	6 606	7 481	(875)	-12%	27 999
Service charges		83 272	142 512	142 512	7 349	24 555	35 628	(11 073)	-31%	99 902
Other revenue		17 278	8 290	8 290	2 645	9 845	2 073	7 772	375%	34 954
Government - operating		41 797	49 796	49 796	680	19 693	12 449	7 244	58%	41 210
Government - capital		29 223	29 784	29 784	-	1 500	4 964	(3 464)	-70%	14 602
Interest		2 574	2 056	2 056	63	211	514	(303)	-59%	806
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(166 140)	(223 603)	(223 603)	(15 609)	(38 716)	(55 901)	(17 185)	31%	(190 113)
Finance charges		(3 820)	(2 038)	(2 038)	-	(3)	(510)	(507)	99%	(5 468)
Transfers and Grants		(516)	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		35 458	36 719	36 719	(1 791)	23 689	6 698	(16 992)	-254%	23 890
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		97	200	200	-	41	17	24	146%	130
Decrease (increase) in non-current debtors		(0)	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(32 007)	(48 873)	(48 873)	(2 295)	(4 796)	(12 218)	(7 422)	61%	(20 739)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(31 910)	(48 673)	(48 673)	(2 295)	(4 755)	(12 201)	(7 446)	61%	(20 610)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		45	12 000	12 000	-	-	1 000	(1 000)	-100%	-
Increase (decrease) in consumer deposits		-	28	28	14	14	2	11	484%	98
Payments										
Repayment of borrowing		(3 433)	(527)	(527)	(361)	(1 127)	(132)	996	-755%	(688)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 388)	11 501	11 501	(348)	(1 114)	871	1 984	228%	(590)
NET INCREASE/ (DECREASE) IN CASH HELD		159	(453)	(453)	(4 434)	17 820	(4 633)			2 691
Cash/cash equivalents at beginning:		2 784	940	940		2 943	940			2 943
Cash/cash equivalents at month/year end:		2 943	487	487		20 763	(3 693)			5 634

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

NC073 Emthanjeni - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description		Ref	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
			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 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands		1															
Cash Receipts By Source																	
Property rates			1 031	2 494	3 081	-	-	-	-	-	-	-	23 317	29 923	28 239	43 909	
Property rates - penalties & collection charges			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue			4 709	5 098	3 628	-	-	-	-	-	-	-	67 876	81 312	56 426	67 691	
Service charges - water revenue			1 694	1 902	1 718	-	-	-	-	-	-	-	27 393	32 706	25 448	41 408	
Service charges - sanitation revenue			1 146	1 243	1 232	-	-	-	-	-	-	-	14 563	18 184	15 131	16 467	
Service charges - refuse			642	666	717	-	-	-	-	-	-	-	8 265	10 310	7 545	6 583	
Service charges - other			8	78	55	-	-	-	-	-	-	-	129	270	270	132	
Rental of facilities and equipment			68	66	72	-	-	-	-	-	-	-	801	1 008	734	770	
Interest earned - external investments			58	89	63	-	-	-	-	-	-	-	1 845	2 056	830	863	
Interest earned - outstanding debtors			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines			24	5	5	-	-	-	-	-	-	-	4 128	4 161	6 870	7 076	
Licences and permits			36	27	36	-	-	-	-	-	-	-	1 708	1 807	1 938	2 399	
Agency services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer receipts - operating			18 708	305	680	-	-	-	-	-	-	-	30 103	49 796	41 753	47 657	
Other revenue			4 163	2 751	2 532	-	-	-	-	-	-	-	(8 133)	1 314	26 967	43 475	
Cash Receipts by Source			32 287	14 745	13 818	-	-	-	-	-	-	-	171 996	232 846	212 148	284 431	
Other Cash Flows by Source																	
Transfer receipts - capital			1 500	-	-	-	-	-	-	-	-	-	28 284	29 784	14 342	13 798	
Contributions & Contributed assets			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE			-	41	-	-	-	-	-	-	-	-	159	200	139	148	
Short term loans			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing			-	-	-	-	-	-	-	-	-	-	12 000	12 000	-	-	
Increase in consumer deposits			-	-	14	-	-	-	-	-	-	-	14	28	90	71	
Receipt of non-current debtors			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source			33 787	14 786	13 832	-	-	-	-	-	-	-	212 453	274 858	226 720	298 449	
Cash Payments by Type																	
Employee related costs			7 194	7 221	7 058	-	-	-	-	-	-	-	67 734	89 208	73 073	77 674	
Remuneration of councillors			456	456	456	-	-	-	-	-	-	-	5 262	6 631	5 015	5 269	
Interest paid			-	3	-	-	-	-	-	-	-	-	2 035	2 038	6 143	9 731	
Bulk purchases - Electricity			-	882	5 941	-	-	-	-	-	-	-	64 736	71 559	55 359	90 859	
Bulk purchases - Water & Sewer			-	439	-	-	-	-	-	-	-	-	2 332	2 771	2 736	4 315	
Other materials			282	1 059	166	-	-	-	-	-	-	-	9 210	10 716	18 864	30 971	
Contracted services			-	1 445	134	-	-	-	-	-	-	-	18 648	20 227	10 565	17 432	
Grants and subsidies paid - other municipalities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General expenses			105	3 568	1 854	-	-	-	-	-	-	-	16 966	22 492	35 533	39 397	
Cash Payments by Type			8 037	15 073	15 609	-	-	-	-	-	-	-	186 922	225 642	207 287	275 648	
Other Cash Flows/Payments by Type																	
Capital assets			801	1 701	2 295	-	-	-	-	-	-	-	44 076	48 873	20 405	22 006	
Repayment of borrowing			383	383	361	-	-	-	-	-	-	-	(600)	527	-	-	
Other Cash Flows/Payments			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type			9 221	17 156	18 265	-	-	-	-	-	-	-	230 398	275 041	227 692	297 654	
NET INCREASE/(DECREASE) IN CASH HELD																	
Cash/cash equivalents at the monthly/year beginning:			2 943	27 509	25 139	20 705	20 705	20 705	20 705	20 705	20 705	20 705	2 943	2 943	2 760	1 788	
Cash/cash equivalents at the monthly/year end:			27 509	25 139	20 705	20 705	20 705	20 705	20 705	20 705	20 705	20 705	2 760	2 760	1 788	2 583	

PART 2 – SUPPORTING DOCUMENTATION Section 5

– Debtors' analysis

Supporting Table SC3

NC073 Emthanjani - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.T.O Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-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	-	2 205	1 674	1 487	1 566	1 125	6 935	12 225	27 217	23 338		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	5 127	2 793	1 422	753	579	3 947	5 295	19 915	11 995		
Receivables from Non-exchange Transactions - Property Rates	1400	-	1 658	1 004	13 104	619	502	11 224	19 809	47 921	45 258		
Receivables from Exchange Transactions - Waste Water Management	1500	-	1 219	883	886	763	631	5 010	8 393	17 787	15 685		
Receivables from Exchange Transactions - Waste Management	1600	-	635	469	471	375	326	2 734	4 286	9 295	8 192		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	6 147	6 147	6 147		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	-	114	75	70	70	71	632	4 944	5 976	5 787		
Total By Income Source	2898	-	10 958	6 898	17 440	4 146	3 234	30 483	61 099	134 258	116 402	-	-
2018/19 - totals only			120621233	3403677	2701031	2413665	2260512	5843844		37 244	13 219		
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	810	714	2 946	380	387	3 522	3 484	12 244	10 719		
Commercial	2300	-	2 782	742	1 128	530	458	1 764	2 559	9 963	6 439		
Households	2400	-	6 749	5 012	12 922	2 899	2 095	22 500	48 760	100 937	89 176		
Other	2500	-	618	430	444	336	294	2 638	6 297	11 115	10 068		
Total By Customer Group	2600	-	10 958	6 898	17 440	4 146	3 234	30 483	61 099	134 258	116 402	-	-

Creditors' analysis

Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description R thousands	NT Code	Budget Year 2019/20									Prior year
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	7 771	9 568	8 453	36 301	-	-			62 093	14 029
Bulk Water	0200	304	30	-						334	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	1 172	499	191	269	-	-			2 130	1
Auditor General	0800	837	-	-	-	-	-			837	-
Other	0900	-	-	3	2	-	-			5	2 337
Total By Customer Type	1000	10 084	10 098	8 646	36 571	-	-	-	-	65 399	16 368

Investment portfolio analysis

NC073 Emthanjeni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of Investment	Accrued Interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
Total Call and fixed investment		Yrs	Fixed Depos	30/06/2019	148	5.5%	36 784	148	36 932
Municipality sub-total					148		36 784	148	36 932
Entitles									
Entitles sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				148		36 784	148	36 932

Allocation and grant receipts and expenditure: - Operating Revenue Framework

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

Description	Ref	2018/19	Budget Year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast	
Operating Transfers and Grants											
National Government:	4	38 380	47 820	47 820	1 098	19 806	7 970	11 225	140.8%	38 822	
Local Government Equitable Share		36 197	44 900	44 900	-	18 708	7 483	11 225	150.0%	36 197	
Finance Management		1 625	1 700	1 700	793	793	283			1 625	
Municipal Systems Improvement			-	-			-			-	
EPWP Incentive		558	1 220	1 220	305	305	203			1 000	
Provincial Government:		1 841	693	693	-	-	116	(116)	-100.0%	2 388	
Health subsidy		-	-	-			-	-		1 227	
Housing		680	-	-	-	-	-	-		-	
Sport and Recreation		1 161	693	693	-	-	116	(116)	-100.0%	1 161	
District Municipality:		-	-	-	-	-	-	-		-	
Other grant providers:	-	-	-	-	-	-	-		-		
Total Operating Transfers and Grants	5	40 221	48 513	48 513	1 098	19 806	8 085	11 109	137.4%	41 210	
Capital Transfers and Grants											
National Government:		10 651	31 067	31 067	-	1 500	5 178	(3 678)	-71.0%	14 602	
Municipal Infrastructure Grant (MIG)		7 283	25 657	25 657	-	-	4 276	(4 276)	-100.0%	11 602	
Water Services Infrastructure Grant			-	-	-	-	-			-	
Regional Bulk Infrastructure		734	3 910	3 910	-	-	652	(652)	-100.0%	-	
Integrated National Electrification Programme		2 634	1 500	1 500	-	1 500	250	1 250	500.0%	3 000	
Provincial Government:		-	-	-	-	-	-	-		-	
District Municipality:		-	-	-	-	-	-	-		-	
Other grant providers:		-	-	-	-	-	-	-		-	
Total Capital Transfers and Grants		5	10 651	31 067	31 067	-	1 500	5 178	(3 678)	-71.0%	14 602
TOTAL RECEIPTS OF TRANSFERS & GRANTS		5	50 872	79 580	79 580	1 098	21 306	13 263	7 431	56.0%	55 812

Grant expenditure

NC073 Emthanjeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
RECEIPTS:	1.2									
Operating Transfers and Grants										
National Government:		38 380	47 820	47 820	298	20 104	11 955	7 483	62.6%	38 822
Local Government Equitable Share		36 197	44 900	44 900	-	18 708	11 225	7 483	66.7%	36 197
Finance Management		1 625	1 700	1 700	298	1 091	425			1 625
Municipal Systems Improvement			-	-			-			-
EPWP Incentive		558	1 220	1 220	-	305	305			1 000
Provincial Government:		1 841	693	693	680	680	173	507	292.5%	2 388
Health subsidy		-	-	-			-	-		1 227
Housing		680	-	-	680	680	-	680	#DIV/0!	-
Sport and Recreation	4	1 161	693	693	-	-	173	(173)	-100.0%	1 161
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	40 221	48 513	48 513	978	20 784	12 128	7 990	65.9%	41 210
Capital Transfers and Grants										
National Government:		10 651	31 067	31 067	-	1 500	7 767	(6 267)	-80.7%	14 602
Municipal Infrastructure Grant (MIG)		7 283	25 657	25 657	-	-	6 414	(6 414)	-100.0%	11 602
Water Services Infrastructure Grant			-	-	-	-	-			
Regional Bulk Infrastructure		734	3 910	3 910	-	-	978	(978)	-100.0%	-
Integrated National Electrification Programme		2 634	1 500	1 500	-	1 500	375	1 125	300.0%	3 000
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	10 651	31 067	31 067	-	1 500	7 767	(6 267)	-80.7%	14 602
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	50 872	79 580	79 580	978	22 284	19 895	1 723	8.7%	55 812

Expenditure on councillor and board members allowances and employee benefits

NC073 Emthanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Category of Employee and Councillor remuneration	Revised 2018/19	Budget Year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 311	4 109	4 109	305	916	1 025	(109)	-11%	3 451
Pension and UIF Contributions		198	-	-	-	-	-	-		-
Medical Aid Contributions		18	-	-	-	-	-	-		-
Motor Vehicle Allowance		931	1 464	1 464	95	286	329	(42)	-13%	1 150
Cellphone Allowance		365	603	603	56	167	190	(24)	-12%	395
Other benefits and allowances		-	59	59	-	-	8	(8)	-100%	51
Sub Total - Councillors		4 823	6 235	6 235	456	1 369	1 552	(183)	-12%	5 046
Senior Managers of the Municipality										
Basic Salaries and Wages	3	4 019	4 557	4 557	267	800	1 139	(339)	-30%	3 833
Pension and UIF Contributions		805	659	659	41	123	165	(42)	-26%	672
Medical Aid Contributions		161	79	79	12	36	20	16	82%	115
Motor Vehicle Allowance		546	824	824	62	187	206	(19)	-9%	755
Cellphone Allowance		116	327	327	17	51	82	(31)	-38%	138
Other benefits and allowances		243	82	82	18	54	20	34	166%	268
Sub Total - Senior Managers of Municipality		5 891	6 527	6 527	417	1 251	1 632	(381)	-23%	5 781
Other Municipal Staff										
Basic Salaries and Wages		44 715	60 757	60 757	4 674	14 398	15 189	(791)	-5%	48 768
Pension and UIF Contributions		8 217	12 695	12 695	859	2 608	3 174	(566)	-18%	8 721
Medical Aid Contributions		1 889	2 185	2 185	215	640	546	94	17%	1 810
Overtime		3 139	1 427	1 427	321	967	357	610	171%	1 477
Motor Vehicle Allowance		1 025	2 013	2 013	100	298	503	(206)	-41%	1 124
Cellphone Allowance		127	249	249	12	36	62	(26)	-42%	233
Housing Allowances		536	923	923	19	56	231	(175)	-76%	687
Other benefits and allowances		2 928	1 148	1 148	282	1 098	287	811	283%	1 179
Post-retirement benefit obligations	2	36	44	44	-	-	4	(4)	-100%	58
Sub Total - Other Municipal Staff		62 610	81 442	81 442	6 481	20 101	20 353	(252)	-1%	64 057
Total Parent Municipality		73 325	94 205	94 205	7 355	22 721	23 537	(816)	-3%	74 884
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Post-retirement benefit obligations								-		
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-		-
Senior Managers of Entities										
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-		-
Other Staff of Entities										
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		73 325	94 205	94 205	7 355	22 721	23 537	(816)	-3%	74 884
TOTAL MANAGERS AND STAFF		68 502	87 969	87 969	6 898	21 352	21 985	(633)	-3%	69 838

Capital programme performance

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

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

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

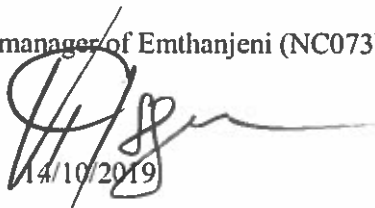
I, Isak Visser the Municipal Manager of Emthanjeni Municipality hereby certify that the monthly budget statement for the month of September 2019 has been prepared in accordance with the Municipality Finance Management Act and Regulations made under the Act.

Print Name Isak Visser

Municipal manager of Emthanjeni (NC073)

Signature

Date



14/10/2019
