

EMTHANJENI MUNICIPALITY



NOVEMBER MONTHLY BUDGET STATEMENT FOR THE YEAR 2019-2020

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 November 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 -3 % below the year-to-date budget for November 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 -20% below the year-to-date operating expenditure. 17.66% of the total capital budget has been spent at 30 November 2019, with 92.93% of that being funded from capital grants.¹

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

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 -3 % below the year-to-date budget for November 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 -20% below the year-to-date operating expenditure. 17.66% of the total capital budget has been spent at 30 November 2019, with 92.93% 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 R2, 977 Million, below year-to-date budget projections for November 2019².

Operating expenditure by type

Year-to-date expenditure is -20% or R20, 550 Million, below the year-to-date budget as at 30 November 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 R8.632 million or 17.66% of the capital budget of R48.873 million⁴, 92.93% 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>	
Property rates	6 595
Service charges - electricity re	(4 774)
Fines	(2 618)
Licences and permits	(775)
<u>Expenditure by type</u>	
Debt impairment	(3 092)
Depreciation & asset impairment	(4 240)
Other expenditure	(12)
Other materials	(2 412)
<u>Capital Expenditure</u>	
Road transport	(13 202)
Electricity	182
Water	4 045
Waste water management	-
<u>Cash Flow</u>	
Service charges	(16 195)
Other revenue	11 438
Capital assets	(9 201)

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 investmen

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 - M05 November

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	1 768	20 451	13 857	6 595	48%	30 665
Service charges	117 824	157 675	157 862	9 634	48 701	57 581	(8 880)	-15%	106 383
Investment revenue	1 468	2 056	2 056	39	301	857	(556)	-65%	806
Transfers recognised - operational	45 375	49 796	49 796	609	21 740	19 809	1 930	10%	41 210
Other own revenue	14 747	10 732	10 732	2 625	15 865	17 931	(2 065)	-12%	38 515
Total Revenue (excluding capital transfers and contributions)	211 592	252 434	252 621	14 676	107 058	110 035	(2 977)	-3%	217 580
Employee costs	76 915	89 208	89 208	7 242	36 207	35 722	485	1%	69 838
Remuneration of Councillors	5 335	6 631	6 631	456	2 282	2 587	(305)	-12%	5 046
Depreciation & asset impairment	62 755	10 175	10 175	-	-	4 240	(4 240)	-100%	7 337
Finance charges	8 207	2 038	2 038	627	1 815	849	966	114%	5 468
Materials and bulk purchases	72 118	85 045	85 045	5 484	24 068	35 891	(11 823)	-33%	73 894
Transfers and grants	469	1 913	1 913	-	-	-	-	-	-
Other expenditure	59 170	50 140	50 140	5 260	20 010	25 643	(5 634)	-22%	54 381
Total Expenditure	284 970	245 151	245 151	19 070	84 383	104 933	(20 550)	-20%	215 964
Surplus/(Deficit)	(73 378)	7 283	7 470	(4 395)	22 675	5 102	17 573	344%	1 616
Transfers recognised - capital	30 017	29 784	29 784	-	1 500	12 945	(11 445)	-88%	14 602
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(43 361)	37 068	37 255	(4 395)	24 175	18 046	6 128	34%	16 218
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(43 361)	37 068	37 255	(4 395)	24 175	18 046	6 128	34%	16 218
Capital expenditure & funds sources									
Capital expenditure	20 832	48 873	48 873	2 937	8 632	19 477	(10 846)	-56%	20 739
Capital transfers recognised	10 478	29 784	29 784	2 871	8 022	12 410	(4 388)	-35%	13 905
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	9 497	12 000	12 000	-	-	-	-	-	-
Internally generated funds	856	7 088	7 088	66	610	7 067	(6 457)	-91%	6 834
Total sources of capital funds	20 832	48 873	48 873	2 937	8 632	19 477	(10 846)	-56%	20 739
Financial position									
Total current assets	84 383	71 273	71 273	-	89 415	-	-	-	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	-	198 488	-	-	-	31 639
Total non current liabilities	83 832	52 247	52 247	-	2 459	-	-	-	36 071
Community wealth/Equity	765 708	866 572	866 572	714 092	714 092	714 092	(10 846)	-56%	980 677
Cash flows									
Net cash from (used) operating	35 458	36 719	36 719	(1 426)	25 632	15 300	(10 332)	-68%	23 890
Net cash from (used) investing	(31 910)	(48 673)	(48 673)	(3 556)	(11 049)	(20 280)	(9 231)	46%	(20 610)
Net cash from (used) financing	(3 388)	11 501	11 501	(576)	(2 244)	4 792	7 036	147%	(590)
Cash/cash equivalents at the month/year end	2 943	487	487	-	15 283	751	(14 532)	-1935%	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-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	10 027	6 035	5 056	4 650	15 544	36 141	60 717	138 169
Creditors Age Analysis									
Total Creditors	8 036	8 018	9 616	42 919	-	-	-	-	68 589

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

NC073 Emthanjani - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M05 November

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	2 603	34 548	25 481	9 067	36%	51 180
Executive and council		4 930	4 955	4 955	110	3 711	2 065	1 647	80%	4 295
Budget and treasury office		50 917	22 630	22 630	2 487	30 800	23 391	7 410	32%	46 801
Corporate services		66	32 490	32 490	7	37	26	11	41%	84
<i>Community and public safety</i>		13 595	20 125	20 125	128	1 611	5 338	(3 728)	-70%	11 325
Community and social services		1 777	1 602	1 602	87	719	478	241	50%	1 942
Sport and recreation		148	12 126	12 126	5	9	1 570	(1 560)	-99%	123
Public safety		10 701	6 349	6 349	33	189	3 270	(3 082)	-94%	7 991
Housing		968	49	49	3	694	21	673	3285%	41
Health		1	-	-	-	-	-	-	-	1 227
<i>Economic and environmental services</i>		15 089	3 043	3 043	6	326	9 931	(9 605)	-97%	3 816
Planning and development		1 000	2 503	2 503	-	305	9 706	(9 401)	-97%	1 610
Road transport		14 088	540	540	6	21	225	(204)	-91%	2 207
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		157 014	198 975	198 975	11 939	72 072	82 443	(10 371)	-13%	165 860
Electricity		83 532	95 304	95 304	6 329	38 144	41 223	(3 079)	-7%	90 239
Water		42 472	41 053	41 053	3 006	14 528	19 704	(5 176)	-26%	38 471
Waste water management		19 843	44 927	44 927	1 655	12 205	13 370	(1 165)	-9%	24 322
Waste management		11 168	17 690	17 690	949	7 196	8 147	(951)	-12%	12 828
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	241 610	282 218	282 218	14 676	108 558	123 194	(14 636)	-12%	232 182
Expenditure - Standard										
<i>Governance and administration</i>		61 423	55 806	55 806	4 282	18 998	23 026	(4 027)	-17%	48 553
Executive and council		22 945	17 008	17 008	961	5 533	6 877	(1 344)	-20%	14 054
Budget and treasury office		26 704	19 677	19 677	2 212	9 266	9 706	(440)	-5%	21 982
Corporate services		11 773	19 121	19 121	1 109	4 199	6 443	(2 244)	-35%	12 518
<i>Community and public safety</i>		34 400	31 614	31 614	2 358	10 406	13 279	(2 873)	-22%	29 417
Community and social services		19 040	14 102	14 102	953	4 311	5 828	(1 517)	-26%	11 849
Sport and recreation		4 367	4 959	4 959	481	1 889	2 247	(358)	-16%	4 654
Public safety		7 284	9 913	9 913	728	3 263	4 080	(817)	-20%	10 367
Housing		3 672	2 475	2 475	194	940	1 054	(114)	-11%	2 400
Health		37	165	165	2	3	70	(66)	-95%	148
<i>Economic and environmental services</i>		38 185	30 679	30 679	1 885	9 043	13 344	(4 301)	-32%	28 440
Planning and development		15 530	14 189	14 189	1 192	4 728	5 934	(1 206)	-20%	12 162
Road transport		22 654	16 490	16 490	693	4 315	7 410	(3 095)	-42%	16 278
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		149 735	126 569	126 569	10 451	45 447	55 047	(9 600)	-17%	108 815
Electricity		96 038	88 174	88 174	6 376	26 816	36 849	(10 033)	-27%	71 539
Water		25 975	14 707	14 707	1 272	6 018	6 764	(746)	-11%	12 906
Waste water management		16 230	11 906	11 906	1 504	6 126	5 862	264	4%	12 936
Waste management		11 492	11 781	11 781	1 299	6 487	5 571	916	16%	11 435
<i>Other</i>		1 228	483	483	95	489	237	251	106%	738
Total Expenditure - Standard	3	284 970	245 151	245 151	19 070	84 383	104 933	(20 550)	-20%	215 964
Surplus/ (Deficit) for the year		(43 361)	37 068	37 068	(4 395)	24 175	18 261	5 913	32%	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) - M05 November

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	110	3 711	2 065	1 647	79.8%	4 295
Vote 2 - FINANCE AND ADMINISTRATION			50 983	55 120	55 120	2 494	30 837	23 417	7 420	31.7%	46 885
Vote 3 - PLANNING AND DEVELOPMENT			1 000	2 503	2 503	-	305	9 706	(9 401)	-96.9%	1 610
Vote 4 - HEALTH			1	-	-	-	-	-	-		1 227
Vote 5 - COMMUNITY AND SOCIAL SERVICES			1 777	1 602	1 602	87	719	478	241	50.3%	1 942
Vote 6 - PUBLIC SAFETY			10 701	6 349	6 349	33	189	3 270	(3 082)	-94.2%	7 991
Vote 7 - SPORT AND RECREATION			148	12 126	12 126	5	9	1 570	(1 560)	-99.4%	123
Vote 8 - ROAD TRANSPORT			14 088	540	540	6	21	225	(204)	-90.6%	2 207
Vote 9 - OTHER			-	-	-	-	-	-	-		-
Vote 10 - HOUSING SERVICES			968	49	49	3	694	21	673	3285.2%	41
Vote 11 - WASTE MANAGEMENT			11 168	17 690	17 690	949	7 196	8 147	(951)	-11.7%	12 828
Vote 12 - WASTE WATER MANAGEMENT			19 843	44 927	44 927	1 655	12 205	13 370	(1 165)	-8.7%	24 322
Vote 13 - ELECTRICITY			83 532	95 304	95 304	6 329	38 144	41 223	(3 079)	-7.5%	90 239
Vote 14 - WATER			42 472	41 053	41 053	3 006	14 528	19 704	(5 176)	-26.3%	38 471
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-		-
Total Revenue by Vote		2	241 610	282 218	282 218	14 676	108 558	123 194	(14 636)	-11.9%	232 182
Expenditure by Vote		1									
Vote 1 - EXECUTIVE AND COUNCIL			22 945	17 008	17 008	961	5 533	6 877	(1 344)	-19.5%	14 054
Vote 2 - FINANCE AND ADMINISTRATION			38 478	38 797	38 797	3 321	13 465	16 149	(2 684)	-16.6%	34 499
Vote 3 - PLANNING AND DEVELOPMENT			15 530	14 189	14 189	1 192	4 728	5 934	(1 206)	-20.3%	12 162
Vote 4 - HEALTH			37	165	165	2	3	70	(66)	-95.4%	148
Vote 5 - COMMUNITY AND SOCIAL SERVICES			19 040	14 102	14 102	953	4 311	5 828	(1 517)	-26.0%	11 849
Vote 6 - PUBLIC SAFETY			7 284	9 913	9 913	728	3 263	4 080	(817)	-20.0%	10 367
Vote 7 - SPORT AND RECREATION			4 367	4 959	4 959	481	1 889	2 247	(358)	-15.9%	4 654
Vote 8 - ROAD TRANSPORT			22 654	16 489	16 489	693	4 315	7 410	(3 095)	-41.8%	16 278
Vote 9 - OTHER			1 228	483	483	95	489	237	251	105.9%	738
Vote 10 - HOUSING SERVICES			3 672	2 475	2 475	194	940	1 054	(114)	-10.8%	2 400
Vote 11 - WASTE MANAGEMENT			11 492	11 781	11 781	1 299	6 487	5 571	916	16.4%	11 435
Vote 12 - WASTE WATER MANAGEMENT			16 230	11 906	11 906	1 504	6 126	5 862	264	4.5%	12 936
Vote 13 - ELECTRICITY			96 038	88 174	88 174	6 376	26 816	36 849	(10 033)	-27.2%	71 539
Vote 14 - WATER			25 975	14 707	14 707	1 272	6 018	6 764	(746)	-11.0%	12 906
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-		-
Total Expenditure by Vote		2	284 970	245 151	245 151	19 070	84 383	104 933	(20 550)	-19.6%	215 964
Surplus/ (Deficit) for the year		2	(43 361)	37 068	37 068	(4 395)	24 175	18 261	5 913	32.4%	16 218

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

NC073 Emthanjeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Financial Performance (revenue and expenditure) - M05 November										
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	1 768	20 451	13 857	6 595	48%	30 665
Property rates - penalties & collection charges		388	-	-	-	-	-	-	-	-
Service charges - electricity revenue		73 251	89 587	89 587	4 097	23 157	27 931	(4 774)	-17%	56 203
Service charges - water revenue		25 951	35 941	35 941	2 955	12 632	14 564	(1 932)	-13%	25 864
Service charges - sanitation revenue		11 865	20 431	20 431	1 617	8 086	9 351	(1 265)	-14%	15 972
Service charges - refuse revenue		6 273	11 716	11 716	931	4 653	5 658	(1 005)	-18%	8 226
Service charges - other		484	-	187	34	174	78	96	123%	118
Rental of facilities and equipment		852	1 078	1 078	69	346	371	(25)	-7%	786
Interest earned - external investments		1 468	2 056	2 056	39	301	857	(556)	-65%	806
Interest earned - outstanding debtors		1 093	1 428	1 428	210	990	595	395	66%	954
Dividends received		-	-	-	-	-	-	-	-	-
Fines		9 202	4 598	4 598	10	56	2 674	(2 618)	-98%	6 943
Licences and permits		1 630	2 259	2 259	29	165	940	(775)	-82%	2 508
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		45 375	49 796	49 796	609	21 740	19 809	1 930	10%	41 210
Other revenue		1 967	1 369	1 369	2 307	14 267	13 267	1 000	8%	27 195
Gains on disposal of PPE		3	-	-	-	41	83	(42)	-51%	130
Total Revenue (excluding capital transfers and contributions)		211 592	252 434	252 621	14 676	107 058	110 035	(2 977)	-3%	217 580
Expenditure By Type										
Employee related costs		76 915	89 208	89 208	7 242	36 207	35 722	485	1%	69 838
Remuneration of councillors		5 335	6 631	6 631	456	2 282	2 587	(305)	-12%	5 046
Debt impairment		25 032	7 421	7 421	-	-	3 092	(3 092)	-100%	8 901
Depreciation & asset impairment		62 755	10 175	10 175	-	-	4 240	(4 240)	-100%	7 337
Finance charges		8 207	2 038	2 038	627	1 815	849	966	114%	5 468
Bulk purchases		59 964	74 329	74 329	4 876	21 184	30 595	(9 412)	-31%	57 123
Other materials		12 154	10 716	10 716	608	2 884	5 296	(2 412)	-46%	16 771
Contracted services		7 299	20 227	20 227	386	2 085	4 614	(2 529)	-55%	9 846
Transfers and grants		469	1 913	1 913	-	-	-	-	-	-
Other expenditure		24 895	22 492	22 492	4 874	17 925	17 937	(12)	0%	35 634
Loss on disposal of PPE		1 945	-	-	-	-	-	-	-	-
Total Expenditure		284 970	245 151	245 151	19 070	84 383	104 933	(20 550)	-20%	215 964
Surplus/(Deficit)		(73 378)	7 283	7 470	(4 395)	22 675	5 102	17 573	0	1 616
Transfers recognised - capital		30 017	29 784	29 784	-	1 500	12 945	(11 445)	(0)	14 602
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(43 361)	37 068	37 255	(4 395)	24 175	18 046	-	-	16 218
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(43 361)	37 068	37 255	(4 395)	24 175	18 046	-	-	16 218
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(43 361)	37 068	37 255	(4 395)	24 175	18 046	-	-	16 218
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(43 361)	37 068	37 255	(4 395)	24 175	18 046	-	-	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) - M05 November

Vote Description	Re	2018/19	Budget Year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		30	1 631	1 631	56	286	476	(190)	-40%	137
Vote 2 - FINANCE AND ADMINISTRATION		123	809	809	-	-	640	(640)	-100%	1 735
Vote 3 - PLANNING AND DEVELOPMENT		7	-	-	-	-	-	-		-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		409	69	69	-	-	95	(95)	-100%	296
Vote 6 - PUBLIC SAFETY		531	30	30	-	-	84	(84)	-100%	63
Vote 7 - SPORT AND RECREATION		2	34	34	756	756	1 503	(746)	-50%	75
Vote 8 - ROAD TRANSPORT		9 433	40 609	40 609	489	805	14 007	(13 202)	-94%	4 200
Vote 10 - HOUSING SERVICES		5 213	-	-	-	-	56	(56)	-100%	-
Vote 11 - WASTE MANAGEMENT		2	9	9	-	-	21	(21)	-100%	29
Vote 12 - WASTE WATER MANAGEMENT		164	-	-	-	-	38	(38)	-100%	981
Vote 13 - ELECTRICITY		3 635	1 770	1 770	261	986	804	182	23%	5 400
Vote 14 - WATER		1 284	3 910	3 910	1 374	5 799	1 754	4 045	231%	7 822
Total Capital single-year expenditure	4	20 832	48 873	48 873	2 937	8 632	19 477	(10 846)	-56%	20 739
Total Capital Expenditure		20 832	48 873	48 873	2 937	8 632	19 477	(10 846)	-56%	20 739
Capital Expenditure - Standard Classification										
<i>Governance and administration</i>		153	2 441	2 441	56	286	1 116	(830)	-74%	1 873
Executive and council		30	1 631	1 631	56	286	476	(190)	-40%	137
Budget and treasury office		98	639	639	-	-	497	(497)	-100%	1 385
Corporate services		25	171	171	-	-	143	(143)	-100%	350
<i>Community and public safety</i>		6 155	134	134	756	756	1 738	(981)	-56%	434
Community and social services		409	69	69	-	-	95	(95)	-100%	296
Sport and recreation		2	34	34	756	756	1 503	(746)	-50%	75
Public safety		531	30	30	-	-	84	(84)	-100%	63
Housing		5 213	-	-	-	-	56	(56)	-100%	-
<i>Economic and environmental services</i>		9 440	40 609	40 609	489	805	14 007	(13 202)	-94%	4 200
Planning and development		7	-	-	-	-	-	-		-
Road transport		9 433	40 609	40 609	489	805	14 007	(13 202)	-94%	4 200
<i>Trading services</i>		5 084	5 689	5 689	1 635	6 785	2 617	4 168	159%	14 232
Electricity		3 635	1 770	1 770	261	986	804	182	23%	5 400
Water		1 284	3 910	3 910	1 374	5 799	1 754	4 045	231%	7 822
Waste water management		164	-	-	-	-	38	(38)	-100%	981
Waste management		2	9	9	-	-	21	(21)	-100%	29
<i>Other</i>		-	-	-	-	-	-	-		-
Total Capital Expenditure - Standard Classification	3	20 832	48 873	48 873	2 937	8 632	19 477	(10 846)	-56%	20 739
Funded by:										
National Government		10 478	29 784	29 784	2 871	8 022	12 410	(4 388)	-35%	13 905
Transfers recognised - capital		10 478	29 784	29 784	2 871	8 022	12 410	(4 388)	-35%	13 905
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	9 497	12 000	12 000	-	-	-	-		-
Internally generated funds		856	7 088	7 088	66	610	7 067	(6 457)	-91%	6 834
Total Capital Funding		20 832	48 873	48 873	2 937	8 632	19 477	(10 846)	-56%	20 739

Table C6: Monthly Budget Statement - Financial Position

NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M05 November

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	37 558	10 075
Consumer debtors		71 098	62 218	62 218	52 087	22 824
Other debtors		-	-	-	(903)	11 277
Current portion of long-term receivables		5	5	5	-	-
Inventory		454	484	484	585	65 556
Total current assets		84 383	71 273	71 273	89 415	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	915 039	1 048 386
LIABILITIES						
Current liabilities						
Bank overdraft		9 883	7 770	7 770	(17 456)	9 338
Borrowing		3 734	527	527	914	688
Consumer deposits		2 346	2 557	2 557	2 421	2 289
Trade and other payables		76 969	50 811	50 811	118 773	16 352
Provisions		2 039	2 003	2 003	93 835	2 972
Total current liabilities		94 970	63 668	63 668	198 488	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	200 947	67 709
NET ASSETS	2	765 708	866 572	866 572	714 092	980 677
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		765 708	866 572	866 572	711 839	980 677
Reserves		-	-	-	2 253	-
TOTAL COMMUNITY WEALTH/EQUITY	2	765 708	866 572	866 572	714 092	980 677

Table C7: Monthly Budget Statement - Cash Flow

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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	1 582	9 695	12 468	(2 773)	-22%	27 999
Service charges		83 272	142 512	142 512	9 317	43 184	59 380	(16 195)	-27%	99 902
Other revenue		17 278	8 290	8 290	2 416	14 893	3 454	11 438	331%	34 954
Government - operating		41 797	49 796	49 796	-	20 040	20 748	(709)	-3%	41 210
Government - capital		29 223	29 784	29 784	-	1 500	12 410	(10 910)	-88%	14 602
Interest		2 574	2 056	2 056	39	301	857	(556)	-65%	806
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(166 140)	(223 603)	(223 603)	(14 780)	(63 976)	(93 168)	(29 193)	31%	(190 113)
Finance charges		(3 820)	(2 038)	(2 038)	-	(4)	(849)	(845)	99%	(5 468)
Transfers and Grants		(516)	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		35 458	36 719	36 719	(1 426)	25 632	15 300	(10 332)	-68%	23 890
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		97	200	200	-	114	83	31	37%	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)	(3 556)	(11 163)	(20 364)	(9 201)	45%	(20 739)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(31 910)	(48 673)	(48 673)	(3 556)	(11 049)	(20 280)	(9 231)	46%	(20 610)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		45	12 000	12 000	-	-	5 000	(5 000)	-100%	-
Increase (decrease) in consumer deposits		-	28	28	-	-	12	(12)	-100%	98
Payments										
Repayment of borrowing		(3 433)	(527)	(527)	(576)	(2 244)	(220)	2 024	-921%	(688)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 388)	11 501	11 501	(576)	(2 244)	4 792	7 036	147%	(590)
NET INCREASE/ (DECREASE) IN CASH HELD		159	(453)	(453)	(5 558)	12 339	(189)			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		15 283	751			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 - M05 November

Supporting Table 005 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November																
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	1 507	1 582	-	-	-	-	-	-	20 228	29 923	28 239	49 909
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		4 709	5 098	3 628	5 474	4 708	-	-	-	-	-	-	57 695	81 312	56 426	67 691
Service charges - water revenue		1 694	1 902	1 718	1 801	2 334	-	-	-	-	-	-	23 258	32 706	25 448	41 403
Service charges - sanitation revenue		1 146	1 243	1 232	1 286	1 449	-	-	-	-	-	-	17 828	18 184	15 131	16 467
Service charges - refuse		642	686	717	739	771	-	-	-	-	-	-	6 756	10 310	7 545	6 583
Service charges - other		8	78	55	13	55	-	-	-	-	-	-	61	270	270	132
Rental of facilities and equipment		68	66	72	70	69	-	-	-	-	-	-	662	1 008	734	770
Interest earned - external investments		58	89	63	51	39	-	-	-	-	-	-	1 755	2 056	830	863
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		24	5	5	13	10	-	-	-	-	-	-	4 105	4 161	6 870	7 076
Licences and permits		36	27	36	37	29	-	-	-	-	-	-	1 642	1 807	1 938	2 399
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating		18 708	305	680	347	-	-	-	-	-	-	-	-	-	-	-
Other revenue		4 163	2 751	2 532	2 513	2 307	-	-	-	-	-	-	29 756	49 796	41 753	47 657
Cash Receipts by Source		32 287	14 745	13 818	13 849	13 354	-	-	-	-	-	-	144 793	232 846	212 149	284 431
Other Cash Flows by Source																
Transfer receipts - capital		1 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	28 284	29 784	14 342	13 798
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	200	200	139	148
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	12 000	12 000	-	-
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	28	28	90	71
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		33 787	14 745	13 818	13 849	13 354	-	-	-	-	-	-	185 305	274 858	226 720	298 449
Cash Payments by Type																
Employee related costs		7 194	7 221	7 058	7 491	7 242	-	-	-	-	-	-	-	-	-	-
Remuneration of councillors		456	456	456	456	-	-	-	-	-	-	-	53 001	89 208	73 073	77 674
Interest paid		-	3	-	1	-	-	-	-	-	-	-	4 805	6 631	5 015	5 269
Bulk purchases - Electricity		-	882	5 941	440	2 469	-	-	-	-	-	-	2 034	2 038	6 143	9 731
Bulk purchases - Water & Sewer		-	439	-	115	496	-	-	-	-	-	-	61 827	71 559	55 359	90 859
Other materials		282	1 059	166	677	774	-	-	-	-	-	-	1 720	2 771	2 736	4 315
Contracted services		-	1 445	134	478	518	-	-	-	-	-	-	7 758	10 716	18 864	30 971
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	17 652	20 227	10 565	17 432
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		105	3 568	1 854	822	3 280	-	-	-	-	-	-	-	-	-	-
Cash Payments by Type		8 037	15 073	15 609	10 481	14 780	-	-	-	-	-	-	12 865	22 492	35 533	39 397
Other Cash Flows/Payments by Type																
Capital assets		801	1 701	2 295	2 810	3 556	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing		383	383	351	540	576	-	-	-	-	-	-	37 710	48 873	20 405	22 006
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	(1 716)	527	-	-
Total Cash Payments by Type		9 221	17 156	18 265	13 831	18 913	-	-	-	-	-	-	197 655	275 041	227 692	297 654
NET INCREASE/(DECREASE) IN CASH HELD																
Cash/cash equivalents at the monthly year beginning:		2 943	27 509	25 098	20 650	20 669	15 110	15 110	15 110	15 110	15 110	15 110	(12 350)	(183)	(972)	795
Cash/cash equivalents at the monthly year end:		27 509	25 098	20 650	20 669	15 110	15 110	15 110	15 110	15 110	15 110	15 110	2 760	2 760	1 788	2 583

PART 2 – SUPPORTING DOCUMENTATION Section 5 – Debtors' analysis

Supporting Table SC3

NC073 Emthanjeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o 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	-	2 579	1 686	1 405	1 443	1 363	9 060	11 925	29 462	25 197			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	4 125	1 909	1 411	1 081	916	4 754	5 030	19 227	13 193			
Receivables from Non-exchange Transactions - Property Rates	1400	-	1 518	1 026	922	845	11 919	12 065	19 741	48 037	45 493			
Receivables from Exchange Transactions - Waste Water Management	1500	-	1 103	846	802	764	829	6 172	8 302	18 838	16 889			
Receivables from Exchange Transactions - Waste Management	1500	-	587	466	437	427	448	3 341	4 258	9 964	8 911			
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-			
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	6 521	6 521	6 521			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	-	114	102	79	70	68	749	4 938	6 119	5 903			
Total By Income Source	2000	-	10 027	6 035	5 056	4 650	15 544	36 141	60 717	138 169	122 106	-	-	
2018/19 - totals only			20621233	3403677	2701031	2413665	2260512	5843844		37 244	13 219			
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	645	574	625	586	2 632	4 141	3 443	12 646	11 427			
Commercial	2300	-	2 331	643	705	555	906	2 406	2 539	10 083	7 109			
Households	2400	-	6 439	4 274	3 361	3 153	11 611	25 425	48 601	133 654	93 140			
Other	2500	-	612	544	375	357	355	3 170	6 134	11 586	10 430			
Total By Customer Group	2600	-	10 027	6 035	5 056	4 650	15 544	36 141	60 717	138 169	122 106	-	-	

Creditors' analysis

Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description R thousands	NT Code	Budget Year 2019/20									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	5 564	7 364	9 568	42 678	-	-			65 174	14 029
Bulk Water	0200	306	-	-						306	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	1 012	155	47	239	-	-			1 454	1
Auditor General	0800	1 153	499	-	-	-	-			1 652	-
Other	0900	-	-	-	2	-	-			2	2 337
Total By Customer Type	1000	8 036	8 018	9 616	42 919	-	-	-	-	68 589	16 368

Investment portfolio analysis

NC073 Emthanjani - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity Name of Institution & Investment ID	Ref	Period of Investment	Type of Investment	Expiry date of Investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
<u>Municipality</u>									
Total Call and fixed investment		Yrs	Fixed Depos	30/06/2019	114	5.5%	33 805	22 701	11 104
Municipality sub-total					114		33 805	22 701	11 104
<u>Entities</u>									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				114		33 805	22 701	11 104

Allocation and grant receipts and expenditure: - Operating Revenue Framework

NC073 Emthanjeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Monthly Budget Statement - transfers and grant receipts - m05 November										
Description	Rel	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
<u>Operating Transfers and Grants</u>										
National Government:		38 380	47 820	47 820	609	20 713	19 925	(0)	0.0%	38 822
Local Government Equitable Share		36 197	44 900	44 900	-	18 708	18 708	(0)	0.0%	36 197
Finance Management		1 625	1 700	1 700	609	1 700	708			1 625
Municipal Systems Improvement		-	-	-	-	-	-			-
EPWP Incentive		558	1 220	1 220	-	305	508			1 000
Provincial Government:		1 841	693	693	-	1 027	289	738	255.5%	2 388
Health subsidy		-	-	-	-	-	-	-		1 227
Housing		680	-	-	-	680	-	680	#DIV/0!	-
Sport and Recreation	4	1 161	693	693	-	347	289	58	20.0%	1 161
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	40 221	48 513	48 513	609	21 740	20 214	737	3.6%	41 210
<u>Capital Transfers and Grants</u>										
National Government:		10 651	31 067	31 067	-	1 500	12 945	(11 445)	-88.4%	14 602
Municipal Infrastructure Grant (MIG)		7 283	25 657	25 657	-	-	10 690	(10 690)	-100.0%	11 602
Water Services Infrastructure Grant		-	-	-	-	-	-			-
Regional Bulk Infrastructure		734	3 910	3 910	-	-	1 629	(1 629)	-100.0%	-
Integrated National Electrification Programme		2 634	1 500	1 500	-	1 500	625	875	140.0%	3 000
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	10 651	31 067	31 067	-	1 500	12 945	(11 445)	-88.4%	14 602
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	50 872	79 580	79 580	609	23 240	33 158	(10 707)	-32.3%	55 812

Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

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 expenditure of Transfers and Grants										
National Government:		38 380	47 820	47 820	2 011	7 959	4 049	3 909	96.5%	38 822
Local Government Equitable Share		36 197	44 900	44 900	1 211	5 747	2 833	2 915	102.9%	36 197
Finance Management		1 625	1 700	1 700	609	1 700	708	992	140.0%	1 625
Municipal Systems Improvement		-	-	-	-	-	-	-		-
EPWP Incentive		558	1 220	1 220	191	511	508	3	0.6%	1 000
Provincial Government:		1 841	693	693	80	80	289	(209)	-72.4%	2 388
Health subsidy		-	-	-	-	-	-	-		1 227
Housing		680	-	-	-	-	-	-		-
Sport and Recreation		1 161	693	693	80	80	289	(209)	-72.4%	1 161
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total operating expenditure of Transfers and Grants		40 221	48 513	48 513	2 090	8 038	4 338	3 700	85.3%	41 210
Capital expenditure of Transfers and Grants										
National Government:		10 651	31 067	31 067	2 115	7 130	10 917	(3 787)	-34.7%	13 905
Municipal Infrastructure Grant (MIG)		7 283	25 657	25 657	480	480	8 663	(8 183)	-94.5%	10 905
Regional Bulk Infrastructure		734	3 910	3 910	1 374	5 664	1 629	4 035	247.6%	-
Integrated National Electrification Programme		2 634	1 500	1 500	261	986	625	361	57.8%	3 000
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total capital expenditure of Transfers and Grants		10 651	31 067	31 067	2 115	7 130	10 917	(3 787)	-34.7%	13 905
TOTAL EXPENDITURE OF TRANSFERS AND GRANT		50 872	79 580	79 580	4 205	15 168	15 256	(87)	-0.6%	55 115

Expenditure on councillor and board members allowances and employee benefits

NC073 Emthanjani - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration Related	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	304	1 524	1 708	(184)	-11%	3 451
Pension and UIF Contributions	198	-	-	-	-	-	-		-
Medical Aid Contributions	18	-	-	-	-	-	-		-
Motor Vehicle Allowance	931	1 464	1 464	97	481	548	(67)	-12%	1 150
Cellphone Allowance	365	603	603	56	277	317	(40)	-13%	395
Other benefits and allowances	-	59	59	-	-	13	(13)	-100%	51
Sub Total - Councillors	4 823	6 235	6 235	456	2 282	2 587	(305)	-12%	5 046
Senior Managers of the Municipality									
Basic Salaries and Wages	4 019	4 557	4 557	223	1 290	1 899	(609)	-32%	3 833
Pension and UIF Contributions	805	659	659	28	192	274	(83)	-30%	672
Medical Aid Contributions	161	79	79	9	57	33	24	72%	115
Motor Vehicle Allowance	546	824	824	49	298	343	(45)	-13%	755
Cellphone Allowance	116	327	327	14	82	136	(54)	-40%	138
Other benefits and allowances	243	82	82	18	90	34	56	166%	268
Sub Total - Senior Managers of Municipality	5 891	6 527	6 527	341	2 009	2 720	(711)	-26%	5 781
Other Municipal Staff									
Basic Salaries and Wages	44 715	60 757	60 757	4 614	23 578	25 315	(1 737)	-7%	48 768
Pension and UIF Contributions	8 217	12 695	12 695	847	4 287	5 290	(1 002)	-19%	8 721
Medical Aid Contributions	1 889	2 185	2 185	213	1 059	910	149	16%	1 810
Overtime	3 139	1 427	1 427	365	1 638	644	993	154%	1 477
Motor Vehicle Allowance	1 025	2 013	2 013	94	493	839	(346)	-41%	1 124
Cellphone Allowance	127	249	249	12	60	104	(44)	-42%	233
Housing Allowances	536	923	923	18	92	385	(293)	-76%	687
Other benefits and allowances	2 928	1 148	1 148	687	2 068	478	1 589	332%	1 179
Post-retirement benefit obligations	36	44	44	-	-	15	(15)	-100%	58
Sub Total - Other Municipal Staff	62 610	81 442	81 442	6 849	33 275	33 980	(705)	-2%	64 057
Total Parent Municipality	73 325	94 205	94 205	7 647	37 566	39 287	(1 721)	-4%	74 884
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Post-retirement benefit obligations	-	-	-	-	-	-	-		-
Sub Total - Board Members of Entities	-	-	-	-	-	-	-		-
Senior Managers of Entities									
Post-retirement benefit obligations	-	-	-	-	-	-	-		-
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	7 647	37 566	39 287	(1 721)	-4%	74 884
TOTAL MANAGERS AND STAFF	68 502	87 969	87 969	7 191	35 284	36 700	(1 416)	-4%	69 838

Capital programme performance

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

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	3 350	9 274	19 460	10 186	52.3%	16%
November	531	4 865	4 865	4 133	13 407	24 325	10 919	44.9%	23%
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	13 407					

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

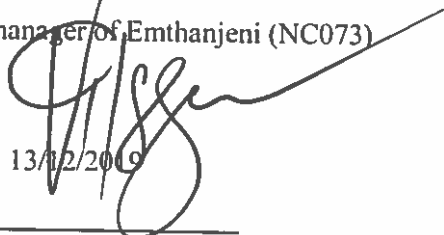
I, Isak Visser the Municipal Manager of Emthanjeni Municipality hereby certify that the monthly budget statement for the month of November 2019 has been prepared in accordance with the Municipality Finance Management Act and Regulations made under the Act.

Print Name Isak Visser

Municipal manager of Emthanjeni (NC073)

Signature

Date 13/12/2019

A handwritten signature in black ink, appearing to read 'Isak Visser', is written over the printed name and date. The signature is fluid and cursive, with a long horizontal stroke extending to the right.
