

# EMTHANJENI MUNICIPALITY



## **JANUARY 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 January 2020 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 -6 % below the year-to-date budget for January 2020.

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 the 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. 61.87% of the total capital budget has been spent at 31 January 2020, with 67.21% of that being funded from capital grants.<sup>i</sup>

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<sup>i</sup> 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 -6 % below the year-to-date budget for January 2020.

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. 61.87% of the total capital budget has been spent at 31 January 2020, with 67.21% of that being funded from capital grants.<sup>ii</sup>

### **3.2 Consolidated performance**

#### **3.2.1 Against annual budget (original approved and latest Adjustments)**

##### **Revenue by Source**

Year-to-date revenue realised R9, 022 Million, below year-to-date budget projections for January/December 2020<sup>2</sup>.

##### **Operating expenditure by type**

Year-to-date expenditure is -17% or R25, 014 Million, below the year-to-date budget as at 31 January 2020.

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

<sup>2</sup> 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 R25.851 million or 61.87% of the capital budget of R41.784 million<sup>4</sup>, 67.21% of expenditure to date has been funded from capital grants recognised<sup>5</sup>.

Refer to Section 4 – Table C5 for more detail.

## Cash flows

The financial year commenced with cash & cash equivalents balance of R23, 992 million<sup>6</sup>.

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

### 3.3 Material variances

Description	Variance
<b><u>Revenue by Source</u></b>	
Property rates	5 247
Service charges - electricity	(4)
revenue	
628)	(3)
Fines	650)
Licences and permits	(940)
<b><u>Expenditure by Type</u></b>	
Debt impairment	(3)
710)	(5)
Depreciation & asset impairment	087)
Other expenditure	(1)
258)	(3)
Other materials	216)
<b><u>Capital Expenditure</u></b>	
Road transport	(14)
006)	
Electricity	(31)
Water	6 510
Waste water management	-
<b><u>Cash Flow</u></b>	
Service charges	(20)
356)	
Other revenue	13 354
Capital assets	(9)
920)	



### 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

<sup>4</sup> Table C5 – Total capital expenditure

<sup>5</sup> Table C5 - Capital Expenditure (municipal vote, standard classification and funding)

<sup>6</sup> 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 - M07 January

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	32 179	32 175	35 778	1 784	24 020	20 120	3 900	19%	30 665
Service charges	117 824	157 675	157 862	11 516	71 549	80 550	(9 000)	-11%	106 383
Investment revenue	1 468	2 056	2 056	818	1 130	1 199	(69)	-6%	806
Transfers recognised - operational	45 375	49 796	49 796	549	28 828	28 010	817	3%	41 210
Other own revenue	14 747	10 732	15 545	2 755	21 434	26 103	(4 669)	-18%	38 515
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>211 592</b>	<b>252 434</b>	<b>261 036</b>	<b>17 423</b>	<b>146 960</b>	<b>155 982</b>	<b>(9 022)</b>	<b>-6%</b>	<b>217 580</b>
Employee costs	76 915	89 208	81 208	7 037	50 425	48 505	1 921	4%	69 838
Remuneration of Councillors	5 335	6 631	6 631	456	3 195	3 622	(427)	-12%	5 046
Depreciation & asset impairment	62 755	10 175	10 175	-	-	5 935	(5 935)	-100%	7 337
Finance charges	8 207	2 038	2 038	764	3 493	1 189	2 304	194%	5 468
Materials and bulk purchases	72 118	85 045	82 045	4 889	34 421	49 832	(15 411)	-31%	73 894
Transfers and grants	469	1 913	1 913	-	-	-	-	-	-
Other expenditure	59 170	50 140	50 140	5 760	28 131	35 597	(7 467)	-21%	54 381
<b>Total Expenditure</b>	<b>284 970</b>	<b>245 151</b>	<b>234 151</b>	<b>18 906</b>	<b>119 665</b>	<b>144 680</b>	<b>(25 014)</b>	<b>-17%</b>	<b>215 964</b>
<b>Surplus/(Deficit)</b>	<b>(73 378)</b>	<b>7 283</b>	<b>26 886</b>	<b>(1 483)</b>	<b>27 295</b>	<b>11 302</b>	<b>15 992</b>	<b>141%</b>	<b>1 616</b>
Transfers recognised - capital	30 017	29 784	29 784	-	1 500	18 122	(16 622)	-92%	14 602
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(43 361)</b>	<b>37 068</b>	<b>56 670</b>	<b>(1 483)</b>	<b>28 795</b>	<b>29 425</b>	<b>(630)</b>	<b>-2%</b>	<b>16 218</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(43 361)</b>	<b>37 068</b>	<b>56 670</b>	<b>(1 483)</b>	<b>28 795</b>	<b>29 425</b>	<b>(630)</b>	<b>-2%</b>	<b>16 218</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>20 832</b>	<b>48 873</b>	<b>48 873</b>	<b>751</b>	<b>12 425</b>	<b>25 851</b>	<b>(13 426)</b>	<b>-52%</b>	<b>20 739</b>
Capital transfers recognised	10 478	29 784	29 784	581	11 519	17 374	(5 855)	-34%	13 905
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	9 497	12 000	12 000	-	-	-	-	-	-
Internally generated funds	856	7 088	-	170	906	8 477	(7 571)	-89%	6 834
<b>Total sources of capital funds</b>	<b>20 832</b>	<b>48 873</b>	<b>41 784</b>	<b>751</b>	<b>12 425</b>	<b>25 851</b>	<b>(13 426)</b>	<b>-52%</b>	<b>20 739</b>
<b>Financial position</b>									
Total current assets	84 383	71 273	71 273	-	138 637	-	-	-	110 700
Total non current assets	860 127	911 213	911 213	-	757 228	-	-	-	937 687
Total current liabilities	94 970	63 668	63 668	-	200 242	-	-	-	31 639
Total non current liabilities	83 832	52 247	52 247	-	2 459	-	-	-	36 071
<b>Community wealth/Equity</b>	<b>765 708</b>	<b>866 572</b>	<b>866 572</b>	<b>693 163</b>	<b>693 163</b>	<b>693 163</b>	<b>693 163</b>	<b>693 163</b>	<b>980 677</b>
<b>Cash flows</b>									
Net cash from (used) operating	35 458	36 719	36 719	1 993	45 334	21 419	(23 915)	-112%	23 890
Net cash from (used) investing	(31 910)	(48 673)	(48 673)	(878)	(15 280)	(28 426)	(13 145)	46%	(20 610)
Net cash from (used) financing	(3 388)	11 501	11 501	(562)	(3 321)	4 704	8 025	171%	(590)
<b>Cash/cash equivalents at the month/year end</b>	<b>2 943</b>	<b>487</b>	<b>487</b>	<b>-</b>	<b>29 677</b>	<b>(1 362)</b>	<b>(31 039)</b>	<b>2278%</b>	<b>5 634</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	-	12 868	8 039	5 224	4 691	4 491	20 407	93 158	148 879
<b>Creditors Age Analysis</b>									
Total Creditors	6 909	12 569	1 078	58 816	-	-	-	-	79 373

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

NC073 Emthanjeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M07 January

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
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		55 913	60 075	63 677	2 762	42 625	36 394	6 230	17%	51 180
Executive and council		4 930	4 955	4 955	79	4 438	2 890	1 548	54%	4 295
Budget and treasury office		50 917	22 630	22 630	2 673	38 138	33 468	4 670	14%	46 801
Corporate services		66	32 490	36 092	11	49	36	12	34%	84
<i>Community and public safety</i>		13 595	20 125	25 125	120	1 815	10 838	(9 023)	-83%	11 325
Community and social services		1 777	1 602	1 602	82	857	646	211	33%	1 942
Sport and recreation		148	12 126	12 126	4	15	4 586	(4 571)	-100%	123
Public safety		10 701	6 349	11 349	31	244	5 578	(5 334)	-96%	7 991
Housing		968	49	49	3	700	29	671	2338%	41
Health		1	-	-	-	-	-	-	-	1 227
<i>Economic and environmental services</i>		15 089	3 043	3 043	555	881	11 516	(10 634)	-92%	3 816
Planning and development		1 000	2 503	2 503	549	854	11 200	(10 346)	-92%	1 610
Road transport		14 088	540	540	5	27	315	(289)	-92%	2 207
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		157 014	198 975	198 975	13 986	103 139	115 356	(12 217)	-11%	165 860
Electricity		83 532	95 304	95 304	7 841	54 549	57 647	(3 099)	-5%	90 239
Water		42 472	41 053	41 053	3 536	21 743	27 585	(5 842)	-21%	38 471
Waste water management		19 843	44 927	44 927	1 659	16 893	18 718	(1 824)	-10%	24 322
Waste management		11 168	17 690	17 690	950	9 954	11 406	(1 452)	-13%	12 828
<i>Other</i>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>2</b>	<b>241 610</b>	<b>282 218</b>	<b>290 821</b>	<b>17 423</b>	<b>148 460</b>	<b>174 104</b>	<b>(25 644)</b>	<b>-15%</b>	<b>232 182</b>
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		61 423	55 806	53 806	4 002	26 423	31 810	(5 387)	-17%	48 553
Executive and council		22 945	17 008	17 008	859	7 273	9 601	(2 328)	-24%	14 054
Budget and treasury office		26 704	19 677	18 910	2 262	13 425	13 436	(10)	0%	21 982
Corporate services		11 773	19 121	17 887	881	5 725	8 773	(3 049)	-35%	12 518
<i>Community and public safety</i>		34 400	31 614	29 614	2 044	14 484	18 191	(3 707)	-20%	29 417
Community and social services		19 040	14 102	13 102	762	5 905	7 959	(2 054)	-26%	11 849
Sport and recreation		4 367	4 959	4 459	471	2 717	3 046	(329)	-11%	4 654
Public safety		7 284	9 913	9 413	619	4 550	5 613	(1 063)	-19%	10 367
Housing		3 672	2 475	2 475	193	1 308	1 476	(167)	-11%	2 400
Health		37	165	165	0	4	97	(94)	-96%	148
<i>Economic and environmental services</i>		38 185	30 679	29 179	1 876	12 343	18 381	(6 038)	-33%	28 440
Planning and development		15 530	14 189	13 689	804	6 264	8 208	(1 944)	-24%	12 162
Road transport		22 654	16 490	15 490	1 071	6 079	10 173	(4 094)	-40%	16 278
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		149 735	126 569	121 069	10 884	65 732	75 965	(10 233)	-13%	108 815
Electricity		96 038	88 174	84 174	6 850	39 722	50 789	(11 067)	-22%	71 539
Water		25 975	14 707	14 207	1 402	8 548	9 369	(821)	-9%	12 906
Waste water management		16 230	11 906	11 406	1 411	8 647	8 107	541	7%	12 936
Waste management		11 492	11 781	11 281	1 222	8 815	7 700	1 115	14%	11 435
<i>Other</i>		1 228	483	483	101	683	332	351	106%	738
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>284 970</b>	<b>245 151</b>	<b>234 151</b>	<b>18 906</b>	<b>119 665</b>	<b>144 680</b>	<b>(25 014)</b>	<b>-17%</b>	<b>215 964</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(43 361)</b>	<b>37 068</b>	<b>56 670</b>	<b>(1 483)</b>	<b>28 795</b>	<b>29 424</b>	<b>(630)</b>	<b>-2%</b>	<b>16 218</b>

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

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

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

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

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

NC073 Emthanjeni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

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	79	4 438	2 890	1 548	53.5%	4 295
Vote 2 - FINANCE AND ADMINISTRATION		50 983	55 120	58 722	2 683	38 187	33 504	4 683	14.0%	46 885
Vote 3 - PLANNING AND DEVELOPMENT		1 000	2 503	2 503	549	854	11 200	(10 346)	-92.4%	1 610
Vote 4 - HEALTH		1	-	-	-	-	-	-		1 227
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 777	1 602	1 602	82	857	646	211	32.7%	1 942
Vote 6 - PUBLIC SAFETY		10 701	6 349	11 349	31	244	5 578	(5 334)	-95.6%	7 991
Vote 7 - SPORT AND RECREATION		148	12 126	12 126	4	15	4 586	(4 571)	-99.7%	123
Vote 8 - ROAD TRANSPORT		14 088	540	540	5	27	315	(289)	-91.5%	2 207
Vote 9 - OTHER		-	-	-	-	-	-	-		-
Vote 10 - HOUSING SERVICES		968	49	49	3	700	29	671	2337.6%	41
Vote 11 - WASTE MANAGEMENT		11 168	17 690	17 690	950	9 954	11 406	(1 452)	-12.7%	12 828
Vote 12 - WASTE WATER MANAGEMENT		19 843	44 927	44 927	1 659	16 893	18 718	(1 824)	-9.7%	24 322
Vote 13 - ELECTRICITY		83 532	95 304	95 304	7 841	54 549	57 647	(3 099)	-5.4%	90 239
Vote 14 - WATER		42 472	41 053	41 053	3 536	21 743	27 585	(5 842)	-21.2%	38 471
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	241 610	282 218	290 821	17 423	148 460	174 104	(25 644)	-14.7%	232 182
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		22 945	17 008	17 008	859	7 273	9 601	(2 328)	-24.3%	14 054
Vote 2 - FINANCE AND ADMINISTRATION		38 478	38 797	36 797	3 142	19 150	22 209	(3 059)	-13.8%	34 499
Vote 3 - PLANNING AND DEVELOPMENT		15 530	14 189	13 689	804	6 264	8 208	(1 944)	-23.7%	12 162
Vote 4 - HEALTH		37	165	165	0	4	97	(94)	-96.3%	148
Vote 5 - COMMUNITY AND SOCIAL SERVICES		19 040	14 102	13 102	762	5 905	7 959	(2 054)	-25.8%	11 849
Vote 6 - PUBLIC SAFETY		7 284	9 913	9 413	619	4 550	5 613	(1 063)	-18.9%	10 367
Vote 7 - SPORT AND RECREATION		4 367	4 959	4 459	471	2 717	3 046	(329)	-10.8%	4 654
Vote 8 - ROAD TRANSPORT		22 654	16 489	15 489	1 071	6 079	10 173	(4 094)	-40.2%	16 278
Vote 9 - OTHER		1 228	483	483	101	683	332	351	105.6%	738
Vote 10 - HOUSING SERVICES		3 672	2 475	2 475	193	1 308	1 476	(167)	-11.3%	2 400
Vote 11 - WASTE MANAGEMENT		11 492	11 781	11 281	1 222	8 815	7 700	1 115	14.5%	11 435
Vote 12 - WASTE WATER MANAGEMENT		16 230	11 906	11 406	1 411	8 647	8 107	541	6.7%	12 936
Vote 13 - ELECTRICITY		96 038	88 174	84 174	6 850	39 722	50 789	(11 067)	-21.8%	71 539
Vote 14 - WATER		25 975	14 707	14 207	1 402	8 548	9 369	(821)	-8.8%	12 906
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	284 970	245 151	234 151	18 906	119 665	144 680	(25 014)	-17.3%	215 964
Surplus/ (Deficit) for the year	2	(43 361)	37 068	56 670	(1 483)	28 795	29 424	(630)	-2.1%	16 218

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

NC073 Emthanjeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Table 1: Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - for January										
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										
<b>Revenue By Source</b>										
Property rates		31 790	32 175	35 778	1 784	24 020	20 120	3 900	19%	30 665
Property rates - penalties & collection charges		388	-	-	-	-	-	-	-	-
Service charges - electricity revenue		73 251	89 587	89 587	5 450	34 307	39 039	(4 732)	-12%	56 203
Service charges - water revenue		25 951	35 941	35 941	3 482	19 163	20 390	(1 227)	-6%	25 864
Service charges - sanitation revenue		11 865	20 431	20 431	1 618	11 321	13 091	(1 770)	-14%	15 972
Service charges - refuse revenue		6 273	11 716	11 716	931	6 514	7 921	(1 406)	-18%	8 226
Service charges - other		484	-	187	36	244	109	135	124%	118
Rental of facilities and equipment		852	1 078	1 078	67	477	520	(43)	-8%	786
Interest earned - external investments		1 468	2 056	2 056	818	1 130	1 199	(69)	-6%	806
Interest earned - outstanding debtors		1 093	1 428	1 428	226	1 423	833	590	71%	954
Dividends received		-	-	-	-	-	-	-	-	-
Fines		9 202	4 598	9 598	25	84	4 744	(4 660)	-98%	6 943
Licences and permits		1 630	2 259	2 259	30	218	1 316	(1 098)	-83%	2 508
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		45 375	49 796	49 796	549	28 828	28 010	817	3%	41 210
Other revenue		1 967	1 369	1 182	2 407	19 190	18 573	617	3%	27 195
Gains on disposal of PPE		3	-	-	-	41	117	(76)	-65%	130
Total Revenue (excluding capital transfers and contributions)		211 592	252 434	261 036	17 423	146 960	155 982	(9 022)	-6%	217 580
<b>Expenditure By Type</b>										
Employee related costs		76 915	89 208	81 208	7 037	50 425	48 505	1 921	4%	69 838
Remuneration of councillors		5 335	6 631	6 631	456	3 195	3 622	(427)	-12%	5 046
Debt impairment		25 032	7 421	7 421	-	-	4 329	(4 329)	-100%	8 901
Depreciation & asset impairment		62 755	10 175	10 175	-	-	5 935	(5 935)	-100%	7 337
Finance charges		8 207	2 038	2 038	764	3 493	1 189	2 304	194%	5 468
Bulk purchases		59 964	74 329	71 329	4 417	30 719	42 234	(11 515)	-27%	57 123
Other materials		12 154	10 716	10 716	471	3 702	7 598	(3 896)	-51%	16 771
Contracted services		7 299	20 227	20 227	330	2 585	6 460	(3 874)	-60%	9 846
Transfers and grants		469	1 913	1 913	-	-	-	-	-	-
Other expenditure		24 895	22 492	22 492	5 430	25 545	24 809	737	3%	35 634
Loss on disposal of PPE		1 945	-	-	-	-	-	-	-	-
Total Expenditure		284 970	245 151	234 151	18 906	119 665	144 680	(25 014)	-17%	215 964
<b>Surplus/(Deficit)</b>										
Transfers recognised - capital		30 017	29 784	29 784	-	1 500	18 122	(16 622)	(0)	14 602
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(43 361)	37 068	56 670	(1 483)	28 795	29 425			16 218
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(43 361)	37 068	56 670	(1 483)	28 795	29 425			16 218
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		(43 361)	37 068	56 670	(1 483)	28 795	29 425			16 218
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		(43 361)	37 068	56 670	(1 483)	28 795	29 425			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) - M07 January

Vote Description	Ref	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
<b>Multi-Year expenditure appropriation</b>	2								
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2								
Vote 1 - EXECUTIVE AND COUNCIL		30	1 631	1 631	170	581	340	242	137
Vote 2 - FINANCE AND ADMINISTRATION		123	809	809	-	-	714	(714)	1 735
Vote 3 - PLANNING AND DEVELOPMENT		7	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		409	69	69	-	-	239	(239)	296
Vote 6 - PUBLIC SAFETY		531	30	30	-	-	231	(231)	63
Vote 7 - SPORT AND RECREATION		2	34	34	-	756	4 485	(3 729)	75
Vote 8 - ROAD TRANSPORT		9 433	40 609	40 609	382	1 187	15 614	(14 427)	4 200
Vote 10 - HOUSING SERVICES		5 213	-	-	-	-	169	(169)	-
Vote 11 - WASTE MANAGEMENT		2	9	9	-	-	58	(58)	29
Vote 12 - WASTE WATER MANAGEMENT		164	-	-	-	-	113	(113)	981
Vote 13 - ELECTRICITY		3 635	1 770	1 770	-	986	1 231	(245)	5 400
Vote 14 - WATER		1 284	3 910	3 910	199	8 914	2 656	6 258	7 822
<b>Total Capital single-year expenditure</b>	4	20 832	48 873	48 873	751	12 425	25 851	(13 426)	20 739
<b>Total Capital Expenditure</b>		20 832	48 873	48 873	751	12 425	25 851	(13 426)	20 739
<b>Capital Expenditure - Standard Classification</b>									
<i>Governance and administration</i>		153	2 441	719	170	581	1 054	(473)	1 873
Executive and council		30	1 631	-	170	581	340	242	137
Budget and treasury office		98	639	548	-	-	398	(398)	1 385
Corporate services		25	171	171	-	-	317	(317)	350
<i>Community and public safety</i>		6 155	134	13 591	-	756	5 124	(4 368)	434
Community and social services		409	69	600	-	-	239	(239)	296
Sport and recreation		2	34	11 941	-	756	4 485	(3 729)	75
Public safety		531	30	600	-	-	231	(231)	63
Housing		5 213	-	450	-	-	169	(169)	-
<i>Economic and environmental services</i>		9 440	40 609	19 633	382	1 187	15 614	(14 427)	4 200
Planning and development		7	-	-	-	-	-	-	-
Road transport		9 433	40 609	19 633	382	1 187	15 614	(14 427)	4 200
<i>Trading services</i>		5 084	5 689	5 689	199	9 900	4 058	5 842	14 232
Electricity		3 635	1 770	1 770	-	986	1 231	(245)	5 400
Water		1 284	3 910	3 910	199	8 914	2 656	6 258	7 822
Waste water management		164	-	-	-	-	113	(113)	981
Waste management		2	9	9	-	-	58	(58)	29
<i>Other</i>		-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	20 832	48 873	39 632	751	12 425	25 851	(13 426)	20 739
<b>Funded by:</b>									
National Government		10 478	29 784	29 784	581	11 519	17 374	(5 855)	13 905
Transfers recognised - capital		10 478	29 784	29 784	581	11 519	17 374	(5 855)	13 905
Borrowing	6	9 497	12 000	12 000	-	-	-	-	-
Internally generated funds		856	7 088	-	170	906	8 477	(7 571)	6 834
<b>Total Capital Funding</b>		20 832	48 873	41 784	751	12 425	25 851	(13 426)	20 739



**Table C6: Monthly Budget Statement - Financial Position**

NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		279	83	83	87	968
Call investment deposits		12 547	8 483	8 483	11 881	10 075
Consumer debtors		71 098	62 218	62 218	69 248	22 824
Other debtors		-	-	-	(1 182)	11 277
Current portion of long-term receivables		5	5	5	-	-
Inventory		454	484	484	58 602	65 556
<b>Total current assets</b>		<b>84 383</b>	<b>71 273</b>	<b>71 273</b>	<b>138 637</b>	<b>110 700</b>
<b>Non current assets</b>						
Long-term receivables		2	2	2	-	-
Investments		28	29	29	29	29
Investment property		76 955	79 365	79 365	5 719	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
<b>Total non current assets</b>		<b>860 127</b>	<b>911 213</b>	<b>911 213</b>	<b>757 228</b>	<b>937 687</b>
<b>TOTAL ASSETS</b>		<b>944 510</b>	<b>982 487</b>	<b>982 487</b>	<b>895 864</b>	<b>1 048 386</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		9 883	7 770	7 770	(913)	9 338
Borrowing		3 734	527	527	916	688
Consumer deposits		2 346	2 557	2 557	2 458	2 289
Trade and other payables		76 969	50 811	50 811	108 218	16 352
Provisions		2 039	2 003	2 003	89 562	2 972
<b>Total current liabilities</b>		<b>94 970</b>	<b>63 668</b>	<b>63 668</b>	<b>200 242</b>	<b>31 639</b>
<b>Non current liabilities</b>						
Borrowing		36 896	11 473	11 473	2 459	
Provisions		46 937	40 774	40 774	-	36 071
<b>Total non current liabilities</b>		<b>83 832</b>	<b>52 247</b>	<b>52 247</b>	<b>2 459</b>	<b>36 071</b>
<b>TOTAL LIABILITIES</b>		<b>178 802</b>	<b>115 915</b>	<b>115 915</b>	<b>202 701</b>	<b>67 709</b>
<b>NET ASSETS</b>	<b>2</b>	<b>765 708</b>	<b>866 572</b>	<b>866 572</b>	<b>693 163</b>	<b>980 677</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		765 708	866 572	866 572	690 910	980 677
Reserves		-	-	-	2 253	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>765 708</b>	<b>866 572</b>	<b>866 572</b>	<b>693 163</b>	<b>980 677</b>

**Table C7: Monthly Budget Statement - Cash Flow**

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates, penalties & collection charges		31 790	29 923	29 923	1 505	12 442	17 455	(5 013)	-29%	27 999
Service charges		83 272	142 512	142 512	8 450	59 350	83 132	(23 782)	-29%	99 902
Other revenue		17 278	8 290	8 290	2 528	19 967	4 836	15 132	313%	34 954
Government - operating		41 797	49 796	49 796	549	27 128	29 048	(1 920)	-7%	41 210
Government - capital		29 223	29 784	29 784	-	11 757	17 374	(5 617)	-32%	14 602
Interest		2 574	2 056	2 056	818	1 130	1 199	(69)	-6%	806
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(166 140)	(223 603)	(223 603)	(11 854)	(84 878)	(130 435)	(45 557)	35%	(190 113)
Finance charges		(3 820)	(2 038)	(2 038)	(4)	(1 562)	(1 189)	373	-31%	(5 468)
Transfers and Grants		(516)	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>35 458</b>	<b>36 719</b>	<b>36 719</b>	<b>1 993</b>	<b>45 334</b>	<b>21 419</b>	<b>(23 915)</b>	<b>-112%</b>	<b>23 890</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
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		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(32 007)	(48 873)	(48 873)	(878)	(15 394)	(28 509)	(13 115)	46%	(20 739)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(31 910)</b>	<b>(48 673)</b>	<b>(48 673)</b>	<b>(878)</b>	<b>(15 280)</b>	<b>(28 426)</b>	<b>(13 145)</b>	<b>46%</b>	<b>(20 610)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		45	12 000	12 000	-	-	5 000	(5 000)	-100%	-
Increase (decrease) in consumer deposits		-	28	28	4	44	12	33	281%	98
<b>Payments</b>										
Repayment of borrowing		(3 433)	(527)	(527)	(566)	(3 365)	(308)	3 057	-994%	(688)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(3 388)</b>	<b>11 501</b>	<b>11 501</b>	<b>(562)</b>	<b>(3 321)</b>	<b>4 704</b>	<b>8 025</b>	<b>171%</b>	<b>(590)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>159</b>	<b>(453)</b>	<b>(453)</b>	<b>552</b>	<b>26 733</b>	<b>(2 302)</b>			<b>2 691</b>
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		29 677	(1 362)			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 - M07 January

Description	Budget Year 2019/20												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
<b>Cash Receipts By Source</b>															
Property rates	1 031	2 494	3 081	1 507	1 582	1 242	1 505	-	-	-	-	17 481	29 923	28 239	43 909
Service charges - electricity revenue	4 709	5 099	3 628	5 474	4 708	4 080	3 850	-	-	-	-	49 764	81 312	56 426	67 691
Service charges - water revenue	1 694	1 902	1 718	1 601	2 334	1 632	2 277	-	-	-	-	19 348	32 706	25 448	41 408
Service charges - sanitation revenue	1 146	1 243	1 232	1 286	1 449	1 293	1 490	-	-	-	-	9 045	18 184	15 131	16 467
Service charges - refuse	642	686	717	739	771	682	809	-	-	-	-	5 265	10 310	7 545	6 583
Service charges - other	8	78	55	13	55	28	23	-	-	-	-	10	270	270	132
Rental of facilities and equipment	68	66	72	70	69	64	65	-	-	-	-	533	1 008	734	770
Interest earned - external investments	58	89	63	51	39	11	818	-	-	-	-	926	2 056	830	853
Fines	24	5	5	13	10	3	25	-	-	-	-	4 077	4 161	6 870	7 076
Licences and permits	36	27	36	37	29	22	30	-	-	-	-	1 589	1 807	1 938	2 399
Transfer receipts - operating	18 708	305	680	347	-	6 539	549	-	-	-	-	22 668	49 796	41 753	47 657
Other revenue	4 163	2 751	2 532	2 513	2 307	2 517	2 407	-	-	-	-	(17 877)	1 314	26 967	43 475
<b>Cash Receipts by Source</b>	<b>32 287</b>	<b>14 745</b>	<b>13 818</b>	<b>13 849</b>	<b>13 354</b>	<b>18 115</b>	<b>13 850</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>112 828</b>	<b>232 946</b>	<b>212 149</b>	<b>284 431</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	11 757	-	-	-	-	-	-	-	-	-	-	18 027	29 784	14 342	13 798
Proceeds on disposal of PPE	-	-	-	-	-	114	-	-	-	-	-	86	200	139	148
Borrowing long term/ refinancing	-	-	-	-	-	-	-	-	-	-	-	12 000	12 000	-	-
Increase in consumer deposits	-	-	-	-	-	40	4	-	-	-	-	(15)	28	90	71
<b>Total Cash Receipts by Source</b>	<b>44 044</b>	<b>14 745</b>	<b>13 818</b>	<b>13 849</b>	<b>13 354</b>	<b>18 289</b>	<b>13 854</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>142 925</b>	<b>274 858</b>	<b>226 720</b>	<b>298 449</b>
<b>Cash Payments by Type</b>															
Employee related costs	7 194	7 221	7 058	7 491	7 242	7 181	7 637	-	-	-	-	38 783	89 208	73 073	77 674
Remuneration of councillors	456	456	456	456	456	456	456	-	-	-	-	3 436	6 631	5 015	5 269
Interest paid	-	3	-	1	-	1 554	4	-	-	-	-	477	2 038	6 143	9 731
Bulk purchases - Electricity	-	882	5 941	440	2 469	459	458	-	-	-	-	60 899	71 559	55 369	90 859
Bulk purchases - Water & Sewer	-	439	-	115	496	35	430	-	-	-	-	1 255	2 771	2 736	4 315
Other materials	282	1 059	166	677	774	147	519	-	-	-	-	7 092	10 716	18 864	30 971
Contracted services	-	1 445	134	478	518	150	345	-	-	-	-	17 157	20 227	10 565	17 432
General expenses	105	3 568	1 854	822	3 280	165	2 597	-	-	-	-	18 102	22 492	35 533	39 397
<b>Cash Payments by Type</b>	<b>8 037</b>	<b>15 073</b>	<b>15 609</b>	<b>10 481</b>	<b>15 236</b>	<b>10 147</b>	<b>11 857</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>139 201</b>	<b>225 642</b>	<b>207 287</b>	<b>275 648</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	801	1 701	2 295	2 810	3 556	3 353	878	-	-	-	-	33 478	48 873	20 405	22 006
Repayment of borrowing	383	383	561	540	576	555	566	-	-	-	-	(2 838)	527	-	-
<b>Total Cash Payments by Type</b>	<b>9 221</b>	<b>17 156</b>	<b>18 265</b>	<b>13 831</b>	<b>19 369</b>	<b>14 055</b>	<b>13 302</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>169 841</b>	<b>275 041</b>	<b>227 692</b>	<b>297 654</b>
<b>NET INCREASE/DECREASE IN CASH</b>															
<b>HELD</b>	<b>34 823</b>	<b>(2 411)</b>	<b>(4 447)</b>	<b>18</b>	<b>(6 015)</b>	<b>4 214</b>	<b>552</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26 917)</b>	<b>(183)</b>	<b>(972)</b>	<b>795</b>
Cash/cash equivalents at the month/year begin	2 943	37 766	35 355	30 907	30 926	24 910	29 124	29 677	29 677	29 677	29 677	29 677	2 943	2 760	1 788
Cash/cash equivalents at the month/year end	37 766	35 355	30 907	30 926	24 910	29 124	29 677	29 677	29 677	29 677	29 677	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 - M07 January

Description		NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.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	-	3 414	2 097	1 761	1 513	1 292	3 139	19 611	32 828	27 317			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	5 984	3 530	1 292	1 074	1 152	1 579	9 027	23 638	14 124			
Receivables from Non-exchange Transactions - Property Rates	1400	-	1 591	1 008	879	843	823	12 566	31 157	48 666	46 267			
Receivables from Exchange Transactions - Waste Water Management	1500	-	1 157	846	769	747	738	1 642	13 999	19 807	17 804			
Receivables from Exchange Transactions - Waste Management	1600	-	605	456	425	417	409	1 324	6 981	10 618	9 556			
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-			
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	6 829	6 829	6 829			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	-	117	102	98	96	77	156	5 645	6 292	6 073			
Total By Income Source	2000	-	12 868	8 039	5 224	4 691	4 491	20 407	93 158	148 879	127 971	-	-	
2018/19 - totals only			20621233	3403677	2701031	2413665	2260512	5843844		37 244	13 219			
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	S	699	564	504	488	3 248	6 810	12 314	11 615			
Commercial	2300	-	3 044	800	619	492	607	1 175	4 134	10 870	7 026			
Households	2400	-	8 464	6 088	3 637	3 207	3 051	15 228	73 216	112 891	98 339			
Other	2500	-	636	452	405	457	344	757	8 998	12 080	10 992			
Total By Customer Group	2600	-	12 145	8 039	5 224	4 691	4 491	20 407	93 158	148 155	127 971	-	-	

## Creditors' analysis

### Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	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	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	5 771	11 248	-	58 056	-	-			75 075	14 029
Bulk Water	0200	68	-	-	26					94	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	1 037	352	120	234	-	-			1 743	1
Auditor General	0800	20	969	958	499	-	-			2 447	-
Other	0900	13	0	-	0	-	-			14	2 337
<b>Total By Customer Type</b>	<b>1000</b>	<b>6 909</b>	<b>12 569</b>	<b>1 078</b>	<b>58 816</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79 373</b>	<b>16 368</b>

## Investment portfolio analysis

NC073 Emthanjeni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<u>Municipality</u>									
Total Call and fixed investment		Yrs	Fixed Depos	30/06/2019	20	5.5%	11 104	20	11 124
Municipality sub-total					20		11 104	20	11 124
<u>Entities</u>									
Entities sub-total					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>20</b>		<b>11 104</b>	<b>20</b>	<b>11 124</b>

References

## Allocation and grant receipts and expenditure: - Operating Revenue Framework

NC073 Enthanjeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

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:		38 380	47 820	47 820	549	27 801	27 895	(945)	-3.4%	38 822
Local Government Equitat		36 197	44 900	44 900	-	25 247	26 192	(945)	-3.6%	36 197
Finance Management		1 625	1 700	1 700	-	1 700	992			1 625
EPWP Incentive		558	1 220	1 220	549	854	712			1 000
Provincial Government:		1 841	693	693	-	1 027	404	622	153.9%	2 388
Health subsidy		-	-	-	-	-	-	-		1 227
Housing		680	-	-	-	680	-	680	#DIV/0!	-
Sport and	4	1 161	693	693	-	347	404	(58)	-14.3%	1 161
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Operati	5	40 221	48 513	48 513	549	28 828	28 299	(322)	-1.1%	41 210
Capital Transfers and Grants										
National Government:		10 651	31 067	31 067	-	11 757	18 122	(6 365)	-35.1%	14 602
Municipal Infrastructure G		7 283	25 657	25 657	-	10 257	14 967	(4 710)	-31.5%	11 602
Regional Bulk Infrastructur		734	3 910	3 910	-	-	2 281	(2 281)	-100.0%	-
Integrated National Electrifi		2 634	1 500	1 500	-	1 500	875	625	71.4%	3 000
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital	5	10 651	31 067	31 067	-	11 757	18 122	(6 365)	-35.1%	14 602
TOTAL RECE	5	50 872	79 580	79 580	549	40 585	46 422	(6 688)	-14.4%	55 812

## Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

Description	Re	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	1 256	10 449	5 669	4 780	84.3%	38 822
Local Government Equitable Share		36 197	44 900	44 900	1 237	8 219	3 966	4 253	107.2%	36 197
Finance Management		1 625	1 700	1 700	-	1 700	992	708	71.4%	1 625
EPWP Incentive		558	1 220	1 220	19	531	712	(181)	-25.4%	1 000
Provincial Government:		1 841	693	693	36	382	404	(22)	-5.5%	2 388
Health subsidy		-	-	-	-	-	-	-		1 227
Housing		680	-	-	-	-	-	-		-
Sport and Recreation		1 161	693	693	36	382	404	(22)	-5.5%	1 161
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total operating expenditure of Transfers and Grants:		40 221	48 513	48 513	1 292	10 831	6 073	4 758	78.3%	41 210
Capital expenditure of Transfers and Grants										
National Government:		10 651	31 067	31 067	581	10 627	18 122	(7 495)	-41.4%	13 905
Municipal Infrastructure Grant (MIG)		7 283	25 657	25 657	382	862	14 967	(14 104)	-94.2%	10 905
Regional Bulk Infrastructure		734	3 910	3 910	199	8 779	2 281	6 498	284.9%	-
Integrated National Electrification Programme		2 634	1 500	1 500	-	986	875	111	12.7%	3 000
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total capital expenditure of Transfers and Grants		10 651	31 067	31 067	581	10 627	18 122	(7 495)	-41.4%	13 905
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		50 872	79 580	79 580	1 873	21 459	24 196	(2 737)	-11.3%	55 115



# Expenditure on councillor and board members allowances and employee benefits

NC073 Emthanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration		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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		3 311	4 109	4 109	304	2 132	2 392	(260)	-11%	3 451
Pension and UIF Contributions		198	-	-	-	-	-	-	-	-
Medical Aid Contributions		18	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		931	1 464	1 464	97	675	854	(179)	-21%	1 150
Cellphone Allowance		365	603	603	56	333	302	31	10%	395
Other benefits and allowances		-	59	59	-	-	34	(34)	-100%	51
<b>Sub Total - Councillors</b>		<b>4 823</b>	<b>6 235</b>	<b>6 235</b>	<b>456</b>	<b>3 139</b>	<b>3 582</b>	<b>(443)</b>	<b>-12%</b>	<b>5 046</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 019	4 557	4 557	223	1 736	2 658	(922)	-35%	3 833
Pension and UIF Contributions		805	659	659	28	248	384	(136)	-35%	672
Medical Aid Contributions		161	79	79	9	75	46	28	61%	115
Motor Vehicle Allowance		546	824	824	49	396	480	(85)	-18%	755
Cellphone Allowance		116	327	327	14	110	191	(81)	-42%	138
Other benefits and allowances		243	82	82	18	127	48	79	166%	268
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 891</b>	<b>6 527</b>	<b>6 527</b>	<b>341</b>	<b>2 691</b>	<b>3 808</b>	<b>(1 116)</b>	<b>-29%</b>	<b>5 781</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		44 715	60 757	60 757	4 641	32 888	35 441	(2 553)	-7%	48 768
Pension and UIF Contributions		8 217	12 695	12 695	847	5 981	7 406	(1 424)	-19%	8 721
Medical Aid Contributions		1 889	2 185	2 185	229	1 501	1 275	227	18%	1 810
Overtime		3 139	1 427	1 427	339	2 336	832	1 503	181%	1 477
Motor Vehicle Allowance		1 025	2 013	2 013	91	679	1 174	(496)	-42%	1 124
Cellphone Allowance		127	249	249	12	84	145	(61)	-42%	233
Housing Allowances		536	923	923	18	127	538	(411)	-76%	687
Other benefits and allowances		2 928	1 148	1 148	329	3 084	670	2 414	360%	1 179
Post-retirement benefit obligations		36	44	44	-	-	22	(22)	-100%	58
<b>Sub Total - Other Municipal Staff</b>		<b>62 610</b>	<b>81 442</b>	<b>81 442</b>	<b>6 506</b>	<b>46 680</b>	<b>47 504</b>	<b>(824)</b>	<b>-2%</b>	<b>64 057</b>
<b>Total Parent Municipality</b>		<b>73 325</b>	<b>94 205</b>	<b>94 205</b>	<b>7 304</b>	<b>52 511</b>	<b>54 894</b>	<b>(2 383)</b>	<b>-4%</b>	<b>74 884</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Post-retirement benefit obligations								-		
<b>Sub Total - Board Members of Entities</b>	2	-	-	-	-	-	-	-		-
<b>Senior Managers of Entities</b>										
Post-retirement benefit obligations	2							-		
<b>Sub Total - Senior Managers of Entities</b>		-	-	-	-	-	-	-		-
<b>Other Staff of Entities</b>										
Post-retirement benefit obligations								-		
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-		-
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-		-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>73 325</b>	<b>94 205</b>	<b>94 205</b>	<b>7 304</b>	<b>52 511</b>	<b>54 894</b>	<b>(2 383)</b>	<b>-4%</b>	<b>74 884</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>68 502</b>	<b>87 969</b>	<b>87 969</b>	<b>6 847</b>	<b>49 371</b>	<b>51 312</b>	<b>(1 940)</b>	<b>-4%</b>	<b>69 838</b>

## Capital programme performance

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

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									
<b>Monthly expenditure performance trend</b>									
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	3 908	17 315	29 190	11 876	40.7%	30%
January	409	4 865	4 865	1 445	18 759	34 055	15 296	44.9%	32%
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	-		
<b>Total Capital expenditure</b>	<b>20 832</b>	<b>58 381</b>	<b>58 381</b>	<b>18 759</b>					

### 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 January 2020 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

14/02/2020

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