

EMTHANJENI MUNICIPALITY



FEBRUARY 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 February 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 -10 % 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 -20% below the year-to-date operating expenditure. 60.25% of the total capital budget has been spent at 29 February 2020, with 96.19% of that being funded from capital grants.ⁱ

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

Section 2 – Resolutions

IN-YEAR REPORTS 2018/2019

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

RECOMMENDATION:

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

Section 3 – Executive Summary

3.1 Introduction

The 2018/19 figures are in the process of being audited. Year-to-date operating revenue realised is -10 % below the year-to-date budget for February 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 -20% below the year-to-date operating expenditure. 60.25% of the total capital budget has been spent at 29 February 2020, with 96.19% 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 R18, 050 Million, below year-to-date budget projections for February 2020².

Operating expenditure by type

Year-to-date expenditure is -20% or R32, 625 Million, below the year-to-date budget as at 29 February 2020.

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 R25.176 million or 60.25% of the capital budget of R41.784 million⁴, 96.19% 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
<u>Revenue by Source</u>	
Property rates	5 247
Service charges - electricity revenue	(4 628)
Fines	(3 650)
Licences and permits	(940)
<u>Expenditure by Type</u>	
Debt impairment	(3 710)
Depreciation & asset impairment	(5 087)
Other expenditure	(1 258)
Other materials	(3 216)
<u>Capital Expenditure</u>	
Road transport	(14 006)
Electricity	(31)
Water	6 510
Waste water management	-
<u>Cash Flow</u>	
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 The situation will be taken into account when drawing up the adjustment budget of 2018-19
Other expenditure was estimated to be higher	The situation will be taken into account when drawing up the adjustment budget of 2018-19
Underspending on the repairs and 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 - M08 February

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	35 778	1 784	25 804	23 251	2 553	11%	30 665
Service charges	117 824	157 675	157 862	9 268	80 817	92 034	(11 216)	-12%	106 383
Investment revenue	1 468	2 056	2 056	8	1 138	1 371	(233)	-17%	806
Transfers recognised - operational	45 375	49 796	49 796	366	29 194	32 111	(2 917)	-9%	41 210
Other own revenue	14 747	10 732	15 545	2 520	23 953	30 189	(6 236)	-21%	38 515
Total Revenue (excluding capital transfers and contributions)	211 592	252 434	261 036	13 945	160 906	178 956	(18 050)	-10%	217 580
Employee costs	76 915	89 208	81 208	7 360	57 786	54 896	2 890	5%	69 838
Remuneration of Councillors	5 335	6 631	6 631	456	3 652	4 139	(488)	-12%	5 046
Depreciation & asset impairment	62 755	10 175	10 175	-	-	6 783	(6 783)	-100%	7 337
Finance charges	8 207	2 038	2 038	0	3 494	1 359	2 135	157%	5 468
Materials and bulk purchases	72 118	85 045	82 045	1 143	35 564	56 802	(21 239)	-37%	73 894
Transfers and grants	469	1 913	1 913	-	-	-	-	-	-
Other expenditure	59 170	50 140	50 140	3 303	31 434	40 575	(9 141)	-23%	54 381
Total Expenditure	284 970	245 151	234 151	12 263	131 928	164 553	(32 625)	-20%	215 964
Surplus/(Deficit)	(73 378)	7 283	26 886	1 683	28 978	14 402	14 575	101%	1 616
Transfers recognised - capital	30 017	29 784	29 784	-	1 500	20 711	(19 211)	-93%	14 602
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(43 361)	37 068	56 670	1 683	30 478	35 113	(4 636)	-13%	16 218
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(43 361)	37 068	56 670	1 683	30 478	35 113	(4 636)	-13%	16 218
Capital expenditure & funds sources									
Capital expenditure	20 832	48 873	48 873	12 751	25 176	29 038	(3 862)	-13%	20 739
Capital transfers recognised	10 478	29 784	29 784	12 699	24 217	19 856	4 361	22%	13 905
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	9 497	12 000	12 000	-	-	-	-	-	-
Internally generated funds	856	7 088	-	53	959	9 181	(8 223)	-90%	6 834
Total sources of capital funds	20 832	48 873	41 784	12 751	25 176	29 038	(3 862)	-13%	20 739
Financial position									
Total current assets	84 383	71 273	71 273		154 222				110 700
Total non current assets	860 127	911 213	911 213		770 963				937 687
Total current liabilities	94 970	63 668	63 668		227 329				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		695 397				980 677
Cash flows									
Net cash from (used) operating	35 458	36 719	36 719	(2 698)	42 715	24 479	(18 236)	-74%	23 890
Net cash from (used) investing	(31 910)	(48 673)	(48 673)	(1 882)	(17 162)	(32 498)	(15 336)	47%	(20 610)
Net cash from (used) financing	(3 388)	11 501	11 501	-	(3 325)	4 704	8 029	171%	(590)
Cash/cash equivalents at the month/year end	2 943	487	487	-	25 171	(2 375)	(27 546)	1160%	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	-	10 222	6 636	5 184	4 633	4 462	24 256	91 696	147 090
Creditors Age Analysis									
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) - M08 February

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	63 677	1 950	44 575	41 851	2 724	7%	51 180
Executive and council		4 930	4 955	4 955	78	4 517	3 303	1 213	37%	4 295
Budget and treasury office		50 917	22 630	22 630	1 861	39 999	38 506	1 493	4%	46 801
Corporate services		66	32 490	36 092	11	60	42	18	44%	84
<i>Community and public safety</i>		13 595	20 125	25 125	93	1 908	13 696	(11 788)	-86%	11 325
Community and social services		1 777	1 602	1 602	51	908	837	71	8%	1 942
Sport and recreation		148	12 126	12 126	4	18	6 094	(6 076)	-100%	123
Public safety		10 701	6 349	11 349	36	280	6 732	(6 453)	-96%	7 991
Housing		968	49	49	3	702	33	670	2041%	41
Health		1	-	-	-	-	-	-		1 227
<i>Economic and environmental services</i>		15 089	3 043	3 043	367	1 248	12 308	(11 060)	-90%	3 816
Planning and development		1 000	2 503	2 503	366	1 220	11 947	(10 727)	-90%	1 610
Road transport		14 088	540	540	1	28	360	(333)	-92%	2 207
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		157 014	198 975	198 975	11 534	114 675	131 813	(17 138)	-13%	165 860
Electricity		83 532	95 304	95 304	6 262	60 811	65 860	(5 049)	-8%	90 239
Water		42 472	41 053	41 053	2 665	24 410	31 526	(7 116)	-23%	38 471
Waste water management		19 843	44 927	44 927	1 657	18 550	21 392	(2 841)	-13%	24 322
Waste management		11 168	17 690	17 690	950	10 904	13 035	(2 132)	-16%	12 828
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Standard	2	241 610	282 218	290 821	13 945	162 406	199 667	(37 261)	-19%	232 182
Expenditure - Standard										
<i>Governance and administration</i>		61 423	55 806	53 806	3 154	29 577	36 202	(6 625)	-18%	48 553
Executive and council		22 945	17 008	17 008	994	8 267	10 964	(2 697)	-25%	14 054
Budget and treasury office		26 704	19 677	18 910	1 477	14 902	15 300	(398)	-3%	21 982
Corporate services		11 773	19 121	17 887	684	6 408	9 938	(3 530)	-36%	12 518
<i>Community and public safety</i>		34 400	31 614	29 614	2 293	16 777	20 647	(3 869)	-19%	29 417
Community and social services		19 040	14 102	13 102	829	6 734	9 025	(2 291)	-25%	11 849
Sport and recreation		4 367	4 959	4 459	421	3 138	3 446	(308)	-9%	4 654
Public safety		7 284	9 913	9 413	845	5 394	6 379	(984)	-15%	10 367
Housing		3 672	2 475	2 475	198	1 507	1 686	(180)	-11%	2 400
Health		37	165	165	1	4	111	(107)	-96%	148
<i>Economic and environmental services</i>		38 185	30 679	29 179	1 489	13 832	20 909	(7 068)	-34%	28 440
Planning and development		15 530	14 189	13 689	829	7 093	9 344	(2 251)	-24%	12 162
Road transport		22 654	16 490	15 490	659	6 739	11 555	(4 817)	-42%	16 278
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		149 735	126 569	121 069	5 217	70 949	86 425	(15 476)	-18%	108 815
Electricity		96 038	88 174	84 174	1 593	41 314	57 759	(16 445)	-28%	71 539
Water		25 975	14 707	14 207	1 225	9 773	10 672	(899)	-8%	12 906
Waste water management		16 230	11 906	11 406	1 281	9 928	9 229	699	8%	12 936
Waste management		11 492	11 781	11 281	1 118	9 933	8 764	1 169	13%	11 435
<i>Other</i>		1 228	483	483	109	793	380	413	109%	738
Total Expenditure - Standard	3	284 970	245 151	234 151	12 263	131 928	164 553	(32 625)	-20%	215 964
Surplus/ (Deficit) for the year		(43 361)	37 068	56 670	1 683	30 478	35 113	(4 636)	-13%	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) - M08 February

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	78	4 517	3 303	1 213	36.7%	4 295
Vote 2 - FINANCE AND ADMINISTRATION		50 983	55 120	58 722	1 872	40 059	38 547	1 511	3.9%	46 885
Vote 3 - PLANNING AND DEVELOPMENT		1 000	2 503	2 503	366	1 220	11 947	(10 727)	-89.8%	1 610
Vote 4 - HEALTH		1	-	-	-	-	-	-		1 227
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 777	1 602	1 602	51	908	837	71	8.5%	1 942
Vote 6 - PUBLIC SAFETY		10 701	6 349	11 349	36	280	6 732	(6 453)	-95.8%	7 991
Vote 7 - SPORT AND RECREATION		148	12 126	12 126	3	18	6 094	(6 076)	-99.7%	123
Vote 8 - ROAD TRANSPORT		14 088	540	540	1	28	360	(333)	-92.3%	2 207
Vote 9 - OTHER		-	-	-	-	-	-	-		-
Vote 10 - HOUSING SERVICES		968	49	49	3	702	33	670	2041.4%	41
Vote 11 - WASTE MANAGEMENT		11 168	17 690	17 690	950	10 904	13 035	(2 132)	-16.4%	12 828
Vote 12 - WASTE WATER MANAGEMENT		19 843	44 927	44 927	1 657	18 550	21 392	(2 841)	-13.3%	24 322
Vote 13 - ELECTRICITY		83 532	95 304	95 304	6 262	60 811	65 860	(5 049)	-7.7%	90 239
Vote 14 - WATER		42 472	41 053	41 053	2 666	24 410	31 526	(7 116)	-22.6%	38 471
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	241 610	282 218	290 821	13 945	162 406	199 667	(37 261)	-18.7%	232 182
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		22 945	17 008	17 008	994	8 267	10 964	(2 697)	-24.6%	14 054
Vote 2 - FINANCE AND ADMINISTRATION		38 478	38 797	36 797	2 161	21 311	25 239	(3 928)	-15.6%	34 499
Vote 3 - PLANNING AND DEVELOPMENT		15 530	14 189	13 689	829	7 093	9 344	(2 251)	-24.1%	12 162
Vote 4 - HEALTH		37	165	165	1	4	111	(107)	-96.2%	148
Vote 5 - COMMUNITY AND SOCIAL SERVICES		19 040	14 102	13 102	829	6 734	9 025	(2 291)	-25.4%	11 849
Vote 6 - PUBLIC SAFETY		7 284	9 913	9 413	845	5 394	6 379	(984)	-15.4%	10 367
Vote 7 - SPORT AND RECREATION		4 367	4 959	4 459	421	3 138	3 446	(308)	-8.9%	4 654
Vote 8 - ROAD TRANSPORT		22 654	16 489	15 489	659	6 739	11 555	(4 817)	-41.7%	16 278
Vote 9 - OTHER		1 228	483	483	109	793	380	413	108.6%	738
Vote 10 - HOUSING SERVICES		3 672	2 475	2 475	198	1 507	1 686	(180)	-10.6%	2 400
Vote 11 - WASTE MANAGEMENT		11 492	11 781	11 281	1 118	9 933	8 764	1 169	13.3%	11 435
Vote 12 - WASTE WATER MANAGEMENT		16 230	11 906	11 406	1 281	9 928	9 229	699	7.6%	12 936
Vote 13 - ELECTRICITY		96 038	88 174	84 174	1 593	41 314	57 759	(16 445)	-28.5%	71 539
Vote 14 - WATER		25 975	14 707	14 207	1 225	9 773	10 672	(899)	-8.4%	12 906
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	284 970	245 151	234 151	12 263	131 928	164 553	(32 625)	-19.8%	215 964
Surplus/ (Deficit) for the year	2	(43 361)	37 068	56 670	1 683	30 478	35 113	(4 636)	-13.2%	16 218

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

NC073 Emthanjani - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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	35 778	1 784	25 804	23 251	2 553	11%	30 665
Property rates - penalties & collection charges		388	-	-	-	-	-	-	-	-
Service charges - electricity revenue		73 251	89 587	89 587	4 073	38 380	44 593	(6 212)	-14%	56 203
Service charges - water revenue		25 951	35 941	35 941	2 614	21 777	23 303	(1 526)	-7%	25 864
Service charges - sanitation revenue		11 865	20 431	20 431	1 617	12 938	14 962	(2 023)	-14%	15 972
Service charges - refuse revenue		6 273	11 716	11 716	931	7 445	9 052	(1 607)	-18%	8 226
Service charges - other		484	-	187	33	276	125	152	122%	118
Rental of facilities and equipment		852	1 078	1 078	69	547	594	(47)	-8%	786
Interest earned - external investments		1 468	2 056	2 056	8	1 138	1 371	(233)	-17%	806
Interest earned - outstanding debtors		1 093	1 428	1 428	237	1 660	952	708	74%	954
Dividends received		-	-	-	-	-	-	-	-	-
Fines		9 202	4 598	9 598	58	143	5 779	(5 636)	-98%	6 943
Licences and permits		1 630	2 259	2 259	35	253	1 504	(1 251)	-83%	2 508
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		45 375	49 796	49 796	366	29 194	32 111	(2 917)	-9%	41 210
Other revenue		1 967	1 369	1 182	2 120	21 310	21 226	84	0%	27 195
Gains on disposal of PPE		3	-	-	-	41	133	(92)	-69%	130
Total Revenue (excluding capital transfers and contributions)		211 592	252 434	261 036	13 945	160 906	178 956	(18 050)	-10%	217 580
Expenditure By Type										
Employee related costs		76 915	89 208	81 208	7 360	57 786	54 896	2 890	5%	69 838
Remuneration of councillors		5 335	6 631	6 631	456	3 652	4 139	(488)	-12%	5 046
Debt impairment		25 032	7 421	7 421	-	-	4 947	(4 947)	-100%	8 901
Depreciation & asset impairment		62 755	10 175	10 175	-	-	6 783	(6 783)	-100%	7 337
Finance charges		8 207	2 038	2 038	0	3 494	1 359	2 135	157%	5 468
Bulk purchases		59 964	74 329	71 329	1 000	31 718	48 053	(16 334)	-34%	57 123
Other materials		12 154	10 716	10 716	143	3 845	8 749	(4 904)	-56%	16 771
Contracted services		7 299	20 227	20 227	634	3 219	7 383	(4 163)	-56%	9 846
Transfers and grants		469	1 913	1 913	-	-	-	-	-	-
Other expenditure		24 895	22 492	22 492	2 669	28 214	28 245	(30)	0%	35 634
Loss on disposal of PPE		1 945	-	-	-	-	-	-	-	-
Total Expenditure		284 970	245 151	234 151	12 263	131 928	164 553	(32 625)	-20%	215 964
Surplus/(Deficit)										
Transfers recognised - capital		(73 378)	7 283	26 886	1 683	28 978	14 402	14 575	0	1 616
Contributions recognised - capital		30 017	29 784	29 784	-	1 500	20 711	(19 211)	(0)	14 602
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-
Taxation		(43 361)	37 068	56 670	1 683	30 478	35 113	-	-	16 218
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-	-	-
Attributable to minorities		(43 361)	37 068	56 670	1 683	30 478	35 113	-	-	16 218
Surplus/(Deficit) attributable to municipality		-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		(43 361)	37 068	56 670	1 683	30 478	35 113	-	-	16 218
Surplus/ (Deficit) for the year		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(43 361)	37 068	56 670	1 683	30 478	35 113	-	-	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) - M08 February

Vote 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
Multi-Year expenditure appropriation		2									
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	
Total Capital Multi-year expenditure		4.7	-	-	-	-	-	-	-	-	
Single Year expenditure appropriation		2									
Vote 1 - EXECUTIVE AND COUNCIL			30	1 631	1 631	-	581	272	310	114%	137
Vote 2 - FINANCE AND ADMINISTRATION			123	809	809	-	-	752	(752)	-100%	1 735
Vote 3 - PLANNING AND DEVELOPMENT			7	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES			409	69	69	-	-	312	(312)	-100%	296
Vote 6 - PUBLIC SAFETY			531	30	30	-	-	305	(305)	-100%	63
Vote 7 - SPORT AND RECREATION			2	34	34	3 837	4 594	5 976	(1 382)	-23%	75
Vote 8 - ROAD TRANSPORT			9 433	40 609	40 609	2 400	3 587	16 418	(12 831)	-78%	4 200
Vote 10 - HOUSING SERVICES			5 213	-	-	-	-	225	(225)	-100%	-
Vote 11 - WASTE MANAGEMENT			2	9	9	-	-	77	(77)	-100%	29
Vote 12 - WASTE WATER MANAGEMENT			164	-	-	-	-	150	(150)	-100%	981
Vote 13 - ELECTRICITY			3 635	1 770	1 770	369	1 355	1 445	(90)	-6%	5 400
Vote 14 - WATER			1 284	3 910	3 910	6 145	15 059	3 107	11 952	385%	7 822
Total Capital single-year expenditure		4	20 832	48 873	48 873	12 751	25 176	29 038	(3 862)	-13%	20 739
Total Capital Expenditure			20 832	48 873	48 873	12 751	25 176	29 038	(3 862)	-13%	20 739
Capital Expenditure - Standard Classification											
<i>Governance and administration</i>			153	2 441	719	-	581	1 023	(442)	-43%	1 873
Executive and council			30	1 631	-	-	581	272	310	114%	137
Budget and treasury office			98	639	548	-	-	348	(348)	-100%	1 385
Corporate services			25	171	171	-	-	403	(403)	-100%	350
<i>Community and public safety</i>			6 155	134	13 591	3 837	4 594	6 818	(2 224)	-33%	434
Community and social services			409	69	600	-	-	312	(312)	-100%	296
Sport and recreation			2	34	11 941	3 837	4 594	5 976	(1 382)	-23%	75
Public safety			531	30	600	-	-	305	(305)	-100%	63
Housing			5 213	-	450	-	-	225	(225)	-100%	-
<i>Economic and environmental services</i>			9 440	40 609	19 633	2 400	3 587	16 418	(12 831)	-78%	4 200
Planning and development			7	-	-	-	-	-	-	-	-
Road transport			9 433	40 609	19 633	2 400	3 587	16 418	(12 831)	-78%	4 200
Environmental protection			-	-	-	-	-	-	-	-	-
<i>Trading services</i>			5 084	5 689	5 689	6 514	16 414	4 778	11 636	244%	14 232
Electricity			3 635	1 770	1 770	369	1 355	1 445	(90)	-6%	5 400
Water			1 284	3 910	3 910	6 145	15 059	3 107	11 952	385%	7 822
Waste water management			164	-	-	-	-	150	(150)	-100%	981
Waste management			2	9	9	-	-	77	(77)	-100%	29
<i>Other</i>			-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification		3	20 832	48 873	39 632	12 751	25 176	29 038	(3 862)	-13%	20 739
Funded by:											
National Government			10 478	29 784	29 784	12 699	24 217	19 856	4 361	22%	13 905
Transfers recognised - capital			10 478	29 784	29 784	12 699	24 217	19 856	4 361	22%	13 905
Public contributions & donations		5	-	-	-	-	-	-	-	-	-
Borrowing		6	9 497	12 000	12 000	-	-	-	-	-	-
Internally generated funds			856	7 088	-	53	959	9 181	(8 223)	-90%	6 834
Total Capital Funding			20 832	48 873	41 784	12 751	25 176	29 038	(3 862)	-13%	20 739

Table C6: Monthly Budget Statement - Financial Position

NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M08 February

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	11 117	10 075
Consumer debtors		71 098	62 218	62 218	67 070	22 824
Other debtors		-	-	-	(1 240)	11 277
Current portion of long-term receivables		5	5	5	-	-
Inventory		454	484	484	58 590	65 556
Total current assets		84 383	71 273	71 273	135 624	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	5 719	5 004
Investments in Associate		-	-	-	-	-
Property, plant and equipment		782 998	831 416	831 416	761 325	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	767 174	937 687
TOTAL ASSETS		944 510	982 487	982 487	902 798	1 048 386
LIABILITIES						
Current liabilities						
Bank overdraft		9 883	7 770	7 770	(14 588)	9 338
Borrowing		3 734	527	527	916	688
Consumer deposits		2 346	2 557	2 557	2 463	2 289
Trade and other payables		76 969	50 811	50 811	139 890	16 352
Provisions		2 039	2 003	2 003	89 562	2 972
Total current liabilities		94 970	63 668	63 668	218 244	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	220 703	67 709
NET ASSETS	2	765 708	866 572	866 572	682 095	980 677
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		765 708	866 572	866 572	679 842	980 677
Reserves		-	-	-	2 253	-
TOTAL COMMUNITY WEALTH/EQUITY	2	765 708	866 572	866 572	682 095	980 677

Table C7: Monthly Budget Statement - Cash Flow

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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	1 859	14 301	19 949	(5 647)	-28%	27 999
Service charges		83 272	142 512	142 512	12 935	72 285	95 008	(22 723)	-24%	99 902
Other revenue		17 278	8 290	8 290	2 283	22 329	5 527	16 802	304%	34 954
Government - operating		41 797	49 796	49 796	366	27 494	33 197	(5 704)	-17%	41 210
Government - capital		29 223	29 784	29 784	-	11 757	19 856	(8 099)	-41%	14 602
Interest		2 574	2 056	2 056	8	1 138	1 371	(233)	-17%	806
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(166 140)	(223 603)	(223 603)	(20 148)	(105 027)	(149 069)	(44 042)	30%	(190 113)
Finance charges		(3 820)	(2 038)	(2 038)	(0)	(1 562)	(1 359)	203	-15%	(5 468)
Transfers and Grants		(516)	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		35 458	36 719	36 719	(2 698)	42 715	24 479	(18 236)	-74%	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)	(1 882)	(17 276)	(32 582)	(15 306)	47%	(20 739)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(31 910)	(48 673)	(48 673)	(1 882)	(17 162)	(32 498)	(15 336)	47%	(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	5	40	12	28	245%	98
Payments										
Repayment of borrowing		(3 433)	(527)	(527)	(581)	(3 365)	(308)	3 057	-994%	(688)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 388)	11 501	11 501	(576)	(3 325)	4 704	8 029	171%	(590)
NET INCREASE/ (DECREASE) IN CASH HELD		159	(453)	(453)	(5 155)	22 228	(3 315)			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		25 171	(2 375)			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 - M08 February

Description	Ref	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2019/20	+1 2020/21	+2 2021/22
R thousands	1															
Cash Receipts By Source																
Property rates		1 031	2 494	3 081	1 507	1 582	1 242	1 585	1 859	-	-	-	15 621	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	4 080	3 850	7 566	-	-	-	42 198	81 312	56 426	67 691
Service charges - water revenue		1 694	1 902	1 718	1 801	2 334	1 632	2 277	2 799	-	-	-	16 549	32 706	25 448	41 408
Service charges - sanitation revenue		1 146	1 243	1 232	1 286	1 449	1 293	1 490	1 573	-	-	-	7 472	18 184	15 131	16 467
Service charges - refuse		642	686	717	739	771	682	809	887	-	-	-	4 378	10 310	7 545	6 583
Service charges - other		8	78	55	13	55	28	23	110	-	-	-	(100)	270	270	132
Rental of facilities and equipment		68	66	72	70	69	64	65	69	-	-	-	463	1 008	734	770
Interest earned - external investments		58	89	63	51	39	11	818	8	-	-	-	918	2 056	800	863
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		24	5	5	13	10	3	25	58	-	-	-	4 018	4 161	6 870	7 076
Licences and permits		36	27	36	37	29	22	30	35	-	-	-	1 554	1 807	1 938	2 399
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating		18 708	305	680	347	-	6 539	549	366	-	-	-	22 302	49 796	41 753	47 657
Other revenue		4 163	2 751	2 532	2 513	2 307	2 517	2 407	2 120	-	-	-	(19 997)	1 314	26 967	43 475
Cash Receipts by Source		32 287	14 745	13 818	13 849	13 354	18 115	13 850	17 450	-	-	-	95 378	232 846	212 149	284 431
Other Cash Flows by Source																
Transfer receipts - capital		11 757	-	-	-	-	-	-	-	-	-	-	18 027	29 784	14 342	13 798
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	114	-	-	-	-	-	86	200	139	148
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	12 000	12 000	-	-
Increase in consumer deposits		-	-	-	-	-	40	-	5	-	-	-	(17)	28	90	71
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		44 044	14 745	13 818	13 849	13 354	18 269	13 850	17 455	-	-	-	125 474	274 858	226 720	298 449
Cash Payments by Type																
Employee related costs		7 194	7 221	7 058	7 491	7 242	7 181	7 037	7 360	-	-	-	31 422	89 208	73 073	77 674
Remuneration of councillors		456	456	456	456	456	456	456	456	-	-	-	2 979	6 631	5 015	5 269
Interest paid		-	3	-	1	-	1 554	4	0	-	-	-	477	2 038	6 143	9 731
Bulk purchases - Electricity		-	882	5 941	440	2 469	459	468	10 460	-	-	-	50 440	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	44	-	-	-	7 049	10 716	18 864	30 971
Contracted services		-	1 445	134	478	518	150	345	481	-	-	-	16 676	20 227	10 565	17 432
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		105	3 568	1 854	822	3 280	165	2 597	1 347	-	-	-	8 755	22 492	35 533	39 397
Cash Payments by Type		8 037	15 073	15 609	10 481	15 236	10 147	11 857	20 148	-	-	-	119 053	225 642	207 287	275 648
Other Cash Flows/Payments by Type																
Capital assets		801	1 701	2 295	2 810	3 556	3 353	878	1 882	-	-	-	31 596	48 873	20 405	22 006
Repayment of borrowing		383	383	361	540	576	555	566	581	-	-	-	(3 418)	527	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		9 221	17 156	18 265	13 831	19 369	14 055	13 302	22 611	-	-	-	147 231	275 041	227 692	297 654
NET INCREASE/(DECREASE) IN CASH HELD																
		34 823	(2 411)	(4 447)	18	(6 015)	4 214	548	(5 155)	-	-	-	(21 757)	(183)	(972)	795
Cash/cash equivalents at the monthly ear beginning:		2 943	37 766	35 355	30 907	30 926	24 910	29 124	29 673	24 517	24 517	24 517	24 517	2 943	2 760	1 788
Cash/cash equivalents at the monthly ear end:		37 766	35 355	30 907	30 926	24 910	29 124	29 673	24 517	24 517	24 517	24 517	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 - M08 February

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	-	2 404	2 394	1 912	1 664	1 457	4 210	19 174	33 214	28 416			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	4 405	1 912	1 162	937	1 016	2 657	8 708	20 796	14 480			
Receivables from Non-exchange Transactions - Property Rates	1400	-	1 567	995	862	818	795	13 174	30 639	48 850	46 288			
Receivables from Exchange Transactions - Waste Water Management	1500	-	1 136	608	759	734	724	2 309	13 675	20 144	18 201			
Receivables from Exchange Transactions - Waste Management	1600	-	592	438	416	408	403	1 688	6 881	10 826	9 796			
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-			
Interest on Atear Debtor Accounts	1810	-	-	-	-	-	-	-	6 978	6 978	6 978			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	-	119	90	73	71	68	219	5 642	6 282	6 072			
Total By Income Source	2000	-	10 222	6 636	5 184	4 633	4 462	24 256	91 696	147 090	130 232	-	-	
2018/19 - totals only			20621233	3403677	2701031	2413665	2260512	5943844		37 244	13 219			
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	557	539	642	562	503	3 694	6 681	13 179	12 083			
Commercial	2300	-	2 394	724	610	560	459	1 764	4 064	10 574	7 457			
Households	2400	-	6 745	4 954	3 519	3 146	3 032	17 750	72 116	111 261	99 562			
Other	2500	-	527	419	413	364	468	1 048	8 836	12 077	11 130			
Total By Customer Group	2600	-	10 222	6 636	5 184	4 633	4 462	24 256	91 696	147 090	130 232	-	-	

Creditors' analysis

Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description R thousands	NT Code	Budget Year 2019/20									Prior year
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	245	-	5 771	11 248	47 877	-			65 141	14 029
Bulk Water	0200	318	238	88	-	67				712	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	8 465	352	120	234	-	-			9 171	1
Auditor General	0800	-	13	20	969	1 457	-			2 460	-
Other	0900	0	-	0	-	1	-			1	2 337
Total By Customer Type	1000	9 029	604	6 000	12 451	49 402	-	-	-	77 486	16 368

Investment portfolio analysis

NC073 Emthanjeni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

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					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				20		11 104	20	11 124

Allocation and grant receipts and expenditure: - Operating Revenue Framework

NC073 Emtharjeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		38 380	47 820	47 820	366	28 167	31 880	(4 686)	-14.7%	38 822
Local Government Equitable Share		36 197	44 900	44 900	-	25 247	29 933	(4 686)	-15.7%	36 197
Finance Management		1 625	1 700	1 700	-	1 700	1 133	-		1 625
Municipal Systems Improvement		-	-	-	-	-	-	-		-
EPWP Incentive		558	1 220	1 220	366	1 220	813			1 000
	3							-		
								-		
								-		
Other transfers and grants (insert description)								-		
Provincial Government:		1 841	693	693	-	1 027	462	565	122.2%	2 388
Health subsidy		-	-	-	-	-	-	-		1 227
		-	-	-	-	-	-	-		-
Housing		680	-	-	-	680	-	680	#DIV/0!	-
Sport and Recreation	4	1 161	693	693	-	347	462	(116)	-25.0%	1 161
								-		
Other transfers and grants (insert description)								-		
District Municipality:		-	-	-	-	-	-	-		-
(insert description)								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
(insert description)								-		
								-		
								-		
Total Operating Transfers and Grants	5	40 221	48 513	48 513	366	29 194	32 342	(4 122)	-12.7%	41 210
Capital Transfers and Grants										
National Government:		10 651	31 067	31 067	-	11 757	20 711	(8 954)	-43.2%	14 602
Municipal Infrastructure Grant (MIG)		7 283	25 657	25 657	-	10 257	17 105	(6 848)	-40.0%	11 602
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		-	-	-	-	-	-	-		-
Regional Bulk Infrastructure		734	3 910	3 910	-	-	2 607	(2 607)	-100.0%	-
Integrated National Electrification Programme		2 634	1 500	1 500	-	1 500	1 000	500	50.0%	3 000
								-		
Other capital transfers (insert description)								-		
Provincial Government:		-	-	-	-	-	-	-		-
(insert description)								-		
								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
(insert description)								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
(insert description)								-		
								-		
								-		
Total Capital Transfers and Grants	5	10 651	31 067	31 067	-	11 757	20 711	(8 954)	-43.2%	14 602
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	50 872	79 580	79 580	366	40 951	53 053	(13 076)	-24.6%	55 812

Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		38 380	47 820	47 820	1 274	11 697	6 377	5 320	83.4%	38 822
Local Government Equitable Share		36 197	44 900	44 900	1 247	9 466	4 532	4 934	108.9%	36 197
Finance Management		1 625	1 700	1 700	-	1 700	1 133	567	50.0%	1 625
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
EPWP Incentive		558	1 220	1 220	26	531	712	(181)	-25.4%	1 000
								-	-	-
Other transfers and grants [insert description]								-	-	-
Provincial Government:		1 841	693	693	56	438	462	(24)	-5.3%	2 388
Health subsidy		-	-	-	-	-	-	-	-	1 227
Housing		680	-	-	-	-	-	-	-	-
Sport and Recreation		1 161	693	693	56	438	462	(24)	-5.3%	1 161
								-	-	-
Other transfers and grants [insert description]								-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
								-	-	-
[insert description]								-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
								-	-	-
[insert description]								-	-	-
Total operating expenditure of Transfers and Grants:		40 221	48 513	48 513	1 329	12 134	6 839	5 295	77.4%	41 210
Capital expenditure of Transfers and Grants										
National Government:		10 651	31 067	31 067	12 699	24 082	26 682	(2 599)	-9.7%	13 905
Municipal Infrastructure Grant (MIG)		7 283	25 657	25 657	6 237	7 856	23 075	(15 219)	-66.0%	10 905
Regional Bulk Infrastructure		734	3 910	3 910	6 145	14 924	2 607	12 317	472.5%	-
Integrated National Electrification Programme		2 634	1 500	1 500	316	1 302	1 000	302	30.2%	3 000
			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
Other capital transfers [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
								-	-	-
								-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
								-	-	-
								-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
								-	-	-
								-	-	-
Total capital expenditure of Transfers and Grants		10 651	31 067	31 067	12 699	24 082	26 682	(2 599)	-9.7%	13 905
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		50 872	79 580	79 580	14 028	36 217	33 521	2 696	8.0%	55 115

Expenditure on councillor and board members allowances and employee benefits

NC073 Emthanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration		2018/19	Budget Year 2019/20							
	Ref	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	2 435	2 734	(298)	-11%	3 451
Pension and UIF Contributions		198	-	-	-	-	-	-		-
Medical Aid Contributions		18	-	-	-	-	-	-		-
Motor Vehicle Allowance		931	1 464	1 464	97	772	877	(105)	-12%	1 150
Cellphone Allowance		365	603	603	56	444	507	(63)	-12%	395
Other benefits and allowances		-	59	59	-	-	21	(21)	-100%	51
Sub Total - Councillors		4 823	6 235	6 235	456	3 652	4 139	(488)	-12%	5 046
Senior Managers of the Municipality										
Basic Salaries and Wages		4 019	4 557	4 557	154	1 890	3 038	(1 148)	-38%	3 833
Pension and UIF Contributions		805	659	659	28	276	439	(163)	-37%	672
Medical Aid Contributions		161	79	79	9	83	53	31	58%	115
Motor Vehicle Allowance		546	824	824	39	434	549	(115)	-21%	755
Cellphone Allowance		116	327	327	11	121	218	(97)	-44%	138
Other benefits and allowances		243	82	82	25	151	54	97	178%	268
Sub Total - Senior Managers of Municipality		5 891	6 527	6 527	265	2 956	4 352	(1 395)	-32%	5 781
Other Municipal Staff										
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
Sub Total - Other Municipal Staff		62 610	81 442	81 442	6 506	46 680	47 504	(824)	-2%	64 057
Total Parent Municipality		73 325	94 205	94 205	7 227	53 288	55 995	(2 707)	-5%	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	7 227	53 288	55 995	(2 707)	-5%	74 884
TOTAL MANAGERS AND STAFF		68 502	87 969	87 969	6 771	49 636	51 856	(2 219)	-4%	69 838

Capital programme performance

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

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	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	2 463	21 222	38 921	17 699	45.5%	36%
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	21 222					

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

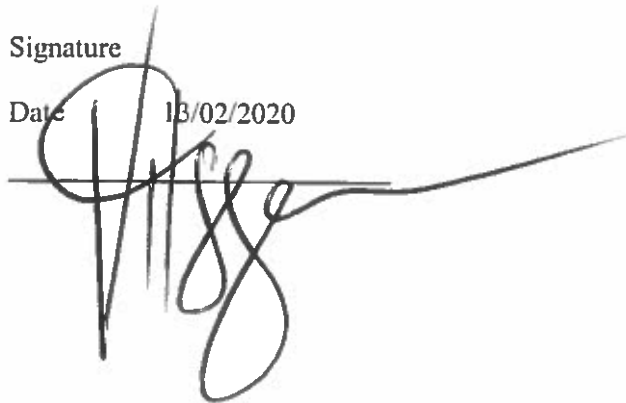
I, Isak Visser the Municipal Manager of Emthanjeni Municipality hereby certify that the monthly budget statement for the month of February 2020 has been prepared in accordance with the Municipality Finance Management Act and Regulations made under the Act.

Print Name Isak Visser

Municipal manager of Emthanjeni (NC073)

Signature

Date 18/02/2020

A handwritten signature in black ink, appearing to read 'Isak Visser', is written over a horizontal line. The signature is stylized with a large initial 'I' and a long, sweeping horizontal stroke at the end.

1