

EMTHANJENI MUNICIPALITY



APRIL 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 April 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 -4 % below the year-to-date budget for April 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 -22% below the year-to-date operating expenditure. 49.41% of the total capital budget has been spent at 30 April 2020, with 95.26% 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 -4 % below the year-to-date budget for April 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 -22% below the year-to-date operating expenditure. 49.41% of the total capital budget has been spent at 30 April 2020, with 95.26% 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 R9, 592 Million, below year-to-date budget projections for April 2020².

Operating expenditure by type

Year-to-date expenditure is -22% or R44, 442 Million, below the year-to-date budget as at 30 April 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 R28.408 million or 49.41% of the capital budget of R57.492 million⁴, 95.26% of expenditure to date has been funded from capital grants recognised⁵.

Refer to Section 4 – Table C5 for more detail.

Cash flows

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

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

3.3 Material variances

Description	Variance
R thousands	
<u>Revenue by Source</u>	
Property rates	(223)
Service charges - electricity re	4 356
Fines	(7 671)
Licences and permits	(1 593)
<u>Expenditure by Type</u>	
Debt impairment	(6 184)
Depreciation & asset impairmen	(8 479)
Other ex penditure	(792)
Other materials	(5 289)
<u>Capital Expenditure</u>	
Road transport	(14 037)
Electricity	(1 378)
Water	6 761
Waste water management	(225)
<u>Cash Flow</u>	
Service charges	(27 748)
Other revenue	17 437
Capital assets	(291)

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 investme

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 - M10 April

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 sales	32 179	32 175	35 778	1 784	29 291	29 514	(223)	-1%	30 665
Service charges	117 824	157 675	139 885	22 803	112 637	115 960	(3 323)	-3%	106 383
Investment revenue	1 468	2 056	2 056	46	1 193	1 713	(520)	-30%	806
Transfers recognised - operational	45 375	49 796	40 085	-	40 765	36 098	4 667	13%	41 210
Other own revenue	14 747	10 732	49 338	2 555	29 570	39 763	(10 193)	-26%	38 515
Total Revenue (excluding capital transfers and contributions)	211 592	252 434	267 141	27 188	213 456	223 048	(9 592)	-4%	217 580
Employee costs	76 915	89 208	82 612	7 207	72 438	68 754	3 684	5%	69 838
Remuneration of Councillors	5 335	6 631	6 209	456	4 564	5 174	(610)	-12%	5 046
Depreciation & asset impairment	62 755	10 175	10 175	-	-	8 479	(8 479)	-100%	7 337
Finance charges	8 207	2 038	2 038	82	2 816	1 698	1 117	66%	5 468
Materials and bulk purchases	72 118	85 045	83 041	5 229	42 265	69 921	(27 656)	-40%	73 894
Transfers and grants	469	1 913	1 913	-	-	-	-	-	-
Other expenditure	59 170	50 140	58 131	2 931	37 711	50 209	(12 499)	-25%	54 381
Total Expenditure	284 970	245 151	244 119	15 905	159 794	204 236	(44 442)	-22%	215 964
Surplus/(Deficit)	(73 378)	7 283	23 022	11 282	53 662	18 813	34 850	185%	1 616
Transfers recognised - capital	30 017	29 784	44 820	-	1 500	29 424	(27 924)	-95%	14 602
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(43 361)	37 068	67 842	11 282	55 162	48 236	6 926	14%	16 218
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(43 361)	37 068	67 842	11 282	55 162	48 236	6 926	14%	16 218
Capital expenditure & funds sources									
Capital expenditure	20 832	48 873	57 492	229	28 408	39 923	(11 514)	-29%	20 739
Capital transfers recognised	10 478	29 784	43 537	-	27 062	28 355	(1 293)	-5%	13 905
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	9 497	12 000	-	-	-	-	-	-	-
Internally generated funds	856	7 088	13 955	229	1 347	11 568	(10 222)	-88%	6 834
Total sources of capital funds	20 832	48 873	57 492	229	28 408	39 923	(11 514)	-29%	20 739
Financial position									
Total current assets	84 383	71 273	71 273		153 505				110 700
Total non current assets	860 127	911 213	911 213		768 840				937 687
Total current liabilities	94 970	63 668	63 668		281 056				31 639
Total non current liabilities	83 832	52 247	52 247		1 915				36 071
Community wealth/Equity	765 708	866 572	866 572		703 547				980 677
Cash flows									
Net cash from (used) operating	35 458	36 719	49 360	(6 771)	45 488	41 303	(4 185)	-10%	23 890
Net cash from (used) investing	(31 910)	(48 673)	(57 292)	(291)	(30 860)	(47 760)	(16 900)	35%	(20 610)
Net cash from (used) financing	(3 388)	11 501	11 131	(581)	(3 906)	9 871	13 777	140%	(590)
Cash/cash equivalents at the month/year end	2 943	487	4 139	-	13 666	4 354	(9 312)	-214%	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	-	9 220	6 589	5 952	5 610	4 585	29 565	89 181	150 702
Creditors Age Analysis									
Total Creditors	2 227	479	3 607	202	56 856	-	-	-	63 371

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

NC073 Emthanjeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April

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	55 324	1 980	54 207	48 587	5 620	12%	51 180
Executive and council		4 930	4 955	4 977	85	5 659	4 140	1 519	37%	4 295
Budget and treasury office		50 917	22 630	50 231	1 892	48 480	44 369	4 112	9%	46 801
Corporate services		66	32 490	115	2	68	78	(11)	-14%	84
<i>Community and public safety</i>		13 595	20 125	21 013	53	2 421	17 614	(15 193)	-86%	11 325
Community and social services		1 777	1 602	1 578	50	1 379	1 208	171	14%	1 942
Sport and recreation		148	12 126	8 037	-	20	7 325	(7 306)	-100%	123
Public safety		10 701	6 349	11 349	-	315	9 040	(8 725)	-97%	7 991
Housing		968	49	49	3	708	41	667	1627%	41
Health		1	-	-	-	-	-	-		1 227
<i>Economic and environmental services</i>		15 089	3 043	15 476	-	1 249	13 892	(12 643)	-91%	3 816
Planning and development		1 000	2 503	14 936	-	1 220	13 442	(12 221)	-91%	1 610
Road transport		14 088	540	540	-	28	450	(422)	-94%	2 207
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		157 014	198 975	220 148	25 156	157 079	172 379	(15 300)	-9%	165 860
Electricity		83 532	95 304	101 435	19 875	88 095	83 647	4 448	5%	90 239
Water		42 472	41 053	65 082	2 687	30 504	44 702	(14 199)	-32%	38 471
Waste water management		19 843	44 927	33 929	1 644	24 203	27 660	(3 457)	-12%	24 322
Waste management		11 168	17 690	19 702	950	14 277	16 369	(2 092)	-13%	12 828
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Standard	2	241 610	282 218	311 961	27 188	214 956	252 472	(37 516)	-15%	232 182
Expenditure - Standard										
<i>Governance and administration</i>		61 423	55 806	51 668	3 202	35 778	43 835	(8 057)	-18%	48 553
Executive and council		22 945	17 008	16 744	1 042	11 053	13 754	(2 701)	-20%	14 054
Budget and treasury office		26 704	19 677	20 674	1 476	16 824	17 987	(1 164)	-6%	21 982
Corporate services		11 773	19 121	14 250	685	7 902	12 094	(4 193)	-35%	12 518
<i>Community and public safety</i>		34 400	31 614	30 063	1 869	20 580	25 355	(4 775)	-19%	29 417
Community and social services		19 040	14 102	13 266	755	8 360	11 145	(2 785)	-25%	11 849
Sport and recreation		4 367	4 959	4 743	348	3 860	4 095	(234)	-6%	4 654
Public safety		7 284	9 913	9 384	593	6 489	7 881	(1 392)	-18%	10 367
Housing		3 672	2 475	2 501	173	1 866	2 094	(228)	-11%	2 400
Health		37	165	169	-	4	140	(136)	-97%	148
<i>Economic and environmental services</i>		38 185	30 679	29 765	1 722	17 286	25 332	(8 046)	-32%	28 440
Planning and development		15 530	14 189	11 946	736	8 781	10 645	(1 864)	-18%	12 162
Road transport		22 654	16 490	17 820	986	8 505	14 687	(6 182)	-42%	16 278
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		149 735	126 569	131 436	9 011	85 155	108 930	(23 775)	-22%	108 815
Electricity		96 038	88 174	88 408	5 747	48 658	73 084	(24 425)	-33%	71 539
Water		25 975	14 707	16 163	905	12 084	13 418	(1 334)	-10%	12 906
Waste water management		16 230	11 906	13 820	1 187	12 141	11 524	617	5%	12 936
Waste management		11 492	11 781	13 045	1 173	12 272	10 905	1 367	13%	11 435
<i>Other</i>		1 228	483	1 186	101	995	783	212	27%	738
Total Expenditure - Standard	3	284 970	245 151	244 119	15 905	159 794	204 236	(44 442)	-22%	215 964
Surplus/ (Deficit) for the year		(43 361)	37 068	67 842	11 282	55 162	48 236	6 926	14%	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) - M10 April

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	4 977	85	5 659	4 140	1 519	36.7%	4 295
Vote 2 - FINANCE AND ADMINISTRATION		50 983	55 120	50 347	1 894	48 548	44 447	4 101	9.2%	46 885
Vote 3 - PLANNING AND DEVELOPMENT		1 000	2 503	14 936	-	1 220	13 442	(12 221)	-90.9%	1 610
Vote 4 - HEALTH		1	-	-	-	-	-	-		1 227
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 777	1 602	1 578	50	1 379	1 208	171	14.2%	1 942
Vote 6 - PUBLIC SAFETY		10 701	6 349	11 349	-	315	9 040	(8 725)	-96.5%	7 991
Vote 7 - SPORT AND RECREATION		148	12 126	8 037	-	20	7 325	(7 306)	-99.7%	123
Vote 8 - ROAD TRANSPORT		14 088	540	540	-	28	450	(422)	-93.7%	2 207
Vote 9 - OTHER		-	-	-	-	-	-	-		-
Vote 10 - HOUSING SERVICES		968	49	49	3	708	41	667	1626.7%	41
Vote 11 - WASTE MANAGEMENT		11 168	17 690	19 702	950	14 277	16 369	(2 092)	-12.8%	12 828
Vote 12 - WASTE WATER MANAGEMENT		19 843	44 927	33 929	1 644	24 203	27 660	(3 457)	-12.5%	24 322
Vote 13 - ELECTRICITY		83 532	95 304	101 435	19 875	88 095	83 647	4 448	5.3%	90 239
Vote 14 - WATER		42 472	41 053	65 082	2 687	30 504	44 702	(14 199)	-31.8%	38 471
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	241 610	282 218	311 961	27 188	214 956	252 472	(37 516)	-14.9%	232 182
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		22 945	17 008	16 744	1 042	11 053	13 754	(2 701)	-19.6%	14 054
Vote 2 - FINANCE AND ADMINISTRATION		38 478	38 797	34 924	2 161	24 725	30 081	(5 356)	-17.8%	34 499
Vote 3 - PLANNING AND DEVELOPMENT		15 530	14 189	11 946	736	8 781	10 645	(1 864)	-17.5%	12 162
Vote 4 - HEALTH		37	165	169	-	4	140	(136)	-97.0%	148
Vote 5 - COMMUNITY AND SOCIAL SERVICES		19 040	14 102	13 266	755	8 360	11 145	(2 785)	-25.0%	11 849
Vote 6 - PUBLIC SAFETY		7 284	9 913	9 384	593	6 489	7 881	(1 392)	-17.7%	10 367
Vote 7 - SPORT AND RECREATION		4 367	4 959	4 743	348	3 860	4 095	(234)	-5.7%	4 654
Vote 8 - ROAD TRANSPORT		22 654	16 489	17 820	986	8 505	14 687	(6 182)	-42.1%	16 278
Vote 9 - OTHER		1 228	483	1 186	101	995	783	212	27.1%	738
Vote 10 - HOUSING SERVICES		3 672	2 475	2 501	173	1 866	2 094	(228)	-10.9%	2 400
Vote 11 - WASTE MANAGEMENT		11 492	11 781	13 045	1 173	12 272	10 905	1 367	12.5%	11 435
Vote 12 - WASTE WATER MANAGEMENT		16 230	11 906	13 820	1 187	12 141	11 524	617	5.4%	12 936
Vote 13 - ELECTRICITY		96 038	88 174	88 408	5 747	48 658	73 084	(24 425)	-33.4%	71 539
Vote 14 - WATER		25 975	14 707	16 163	905	12 084	13 418	(1 334)	-9.9%	12 906
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	284 970	245 151	244 119	15 905	159 794	204 236	(44 442)	-21.8%	215 964
Surplus/ (Deficit) for the year	2	(43 361)	37 068	67 842	11 282	55 162	48 236	6 926	14.4%	16 218

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

NC073 Emthanjani - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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	29 291	29 514	(223)	-1%	30 665
Property rates - penalties & collection charges		388	-	-	-	-	-	-	-	-
Service charges - electricity revenue		73 251	89 587	66 809	17 594	60 057	55 701	4 356	8%	56 203
Service charges - water revenue		25 951	35 941	35 060	2 637	26 771	29 181	(2 410)	-8%	25 864
Service charges - sanitation revenue		11 865	20 431	24 251	1 609	16 156	19 606	(3 450)	-18%	15 972
Service charges - refuse revenue		6 273	11 716	13 578	930	9 305	11 315	(2 010)	-18%	8 226
Service charges - other		484	-	187	33	347	156	191	123%	118
Rental of facilities and equipment		852	1 078	866	59	675	730	(55)	-8%	786
Interest earned - external investments		1 468	2 056	2 056	46	1 193	1 713	(520)	-30%	806
Interest earned - outstanding debtors		1 093	1 428	1 577	221	2 105	1 264	840	66%	954
Dividends received		-	-	-	-	-	-	-	-	-
Fines		9 202	4 598	9 919	3	178	7 849	(7 671)	-98%	6 943
Licences and permits		1 630	2 259	2 256	-	287	1 880	(1 593)	-85%	2 508
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		45 375	49 796	40 085	-	40 765	36 098	4 667	13%	41 210
Other revenue		1 967	1 369	34 520	2 272	26 285	27 873	(1 588)	-6%	27 195
Gains on disposal of PPE		3	-	200	-	41	167	(126)	-75%	130
Total Revenue (excluding capital transfers and contributions)		211 592	252 434	267 141	27 188	213 456	223 048	(9 592)	-4%	217 580
Expenditure By Type										
Employee related costs		76 915	89 208	82 612	7 207	72 438	68 754	3 684	5%	69 838
Remuneration of councillors		5 335	6 631	6 209	456	4 564	5 174	(610)	-12%	5 046
Debt impairment		25 032	7 421	7 421	-	-	6 184	(6 184)	-100%	8 901
Depreciation & asset impairment		62 755	10 175	10 175	-	-	8 479	(8 479)	-100%	7 337
Finance charges		8 207	2 038	2 038	82	2 816	1 698	1 117	66%	5 468
Bulk purchases		59 964	74 329	71 329	4 624	37 324	59 691	(22 367)	-37%	57 123
Other materials		12 154	10 716	11 711	605	4 941	10 230	(5 289)	-52%	16 771
Contracted services		7 299	20 227	11 458	460	3 898	9 421	(5 522)	-59%	9 846
Transfers and grants		469	1 913	1 913	-	-	-	-	-	-
Other expenditure		24 895	22 492	39 252	2 472	33 813	34 604	(792)	-2%	35 634
Loss on disposal of PPE		1 945	-	-	-	-	-	-	-	-
Total Expenditure		284 970	245 151	244 119	15 905	159 794	204 236	(44 442)	-22%	215 964
Surplus/(Deficit)										
Transfers recognised - capital		(73 378)	7 283	23 022	11 282	53 662	18 813	34 850	0	1 616
Contributions recognised - capital		30 017	29 784	44 820	-	1 500	29 424	(27 924)	(0)	14 602
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-
Taxation		(43 361)	37 068	67 842	11 282	55 162	48 236	-	-	16 218
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-	-	-
Attributable to minorities		(43 361)	37 068	67 842	11 282	55 162	48 236	-	-	16 218
Surplus/(Deficit) attributable to municipality		-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		(43 361)	37 068	67 842	11 282	55 162	48 236	-	-	16 218
Surplus/ (Deficit) for the year		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(43 361)	37 068	67 842	11 282	55 162	48 236	-	-	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) - M10 April

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	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 3 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-
Vote 8 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING SERVICES		-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - ELECTRICITY		-	-	-	-	-	-	-	-	-
Vote 14 - WATER		-	-	-	-	-	-	-	-	-
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	-	229	969	136	833	613%	137
Vote 2 - FINANCE AND ADMINISTRATION		123	809	900	-	-	826	(826)	-100%	1 735
Vote 3 - PLANNING AND DEVELOPMENT		7	-	-	-	-	-	-	-	-
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		409	69	600	-	-	456	(456)	-100%	296
Vote 6 - PUBLIC SAFETY		531	30	600	-	-	453	(453)	-100%	63
Vote 7 - SPORT AND RECREATION		2	34	9 553	-	6 480	7 765	(1 285)	-17%	75
Vote 8 - ROAD TRANSPORT		9 433	40 609	18 309	-	3 587	17 623	(14 037)	-80%	4 200
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING SERVICES		5 213	-	450	-	-	338	(338)	-100%	-
Vote 11 - WASTE MANAGEMENT		2	9	150	-	-	113	(113)	-100%	29
Vote 12 - WASTE WATER MANAGEMENT		164	-	300	-	-	225	(225)	-100%	981
Vote 13 - ELECTRICITY		3 635	1 770	4 020	-	1 355	2 733	(1 378)	-50%	5 400
Vote 14 - WATER		1 284	3 910	22 610	-	16 018	9 257	6 761	73%	7 822
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	20 832	48 873	57 492	229	28 408	39 923	(11 514)	-29%	20 739
Total Capital Expenditure		20 832	48 873	57 492	229	28 408	39 923	(11 514)	-29%	20 739
Capital Expenditure - Standard Classification										
Governance and administration		153	2 441	900	229	969	962	8	1%	1 873
Executive and council		30	1 631	-	229	969	136	833	613%	137
Budget and treasury office		98	639	150	-	-	249	(249)	-100%	1 385
Corporate services		25	171	750	-	-	577	(577)	-100%	350
Community and public safety		6 155	134	11 203	-	6 480	9 010	(2 531)	-28%	434
Community and social services		409	69	600	-	-	456	(456)	-100%	296
Sport and recreation		2	34	9 553	-	6 480	7 765	(1 285)	-17%	75
Public safety		531	30	600	-	-	453	(453)	-100%	63
Housing		5 213	-	450	-	-	338	(338)	-100%	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		9 440	40 609	18 309	-	3 587	17 623	(14 037)	-80%	4 200
Planning and development		7	-	-	-	-	-	-	-	-
Road transport		9 433	40 609	18 309	-	3 587	17 623	(14 037)	-80%	4 200
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		5 084	5 689	27 080	-	17 373	12 327	5 045	41%	14 232
Electricity		3 635	1 770	4 020	-	1 355	2 733	(1 378)	-50%	5 400
Water		1 284	3 910	22 610	-	16 018	9 257	6 761	73%	7 822
Waste water management		164	-	300	-	-	225	(225)	-100%	981
Waste management		2	9	150	-	-	113	(113)	-100%	29
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	20 832	48 873	57 492	229	28 408	39 923	(11 514)	-29%	20 739
Funded by:										
National Government		10 478	29 784	43 537	-	27 062	28 355	(1 293)	-5%	13 905
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		10 478	29 784	43 537	-	27 062	28 355	(1 293)	-5%	13 905
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	9 497	12 000	-	-	-	-	-	-	-
Internally generated funds		856	7 088	13 955	229	1 347	11 568	(10 222)	-88%	6 834
Total Capital Funding		20 832	48 873	57 492	229	28 408	39 923	(11 514)	-29%	20 739

Table C6: Monthly Budget Statement - Financial Position

NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M10 April

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	24 209	10 075
Consumer debtors		71 098	62 218	62 218	86 057	22 824
Other debtors		-	-	-	(1 280)	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	167 664	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	751 378	932 114
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		137	394	394	102	458
Other non-current assets		7	8	8	-	83
Total non current assets		860 127	911 213	911 213	757 228	937 687
TOTAL ASSETS		944 510	982 487	982 487	924 892	1 048 386
LIABILITIES						
Current liabilities						
Bank overdraft		9 883	7 770	7 770	(34 330)	9 338
Borrowing		3 734	527	527	916	688
Consumer deposits		2 346	2 557	2 557	2 495	2 289
Trade and other payables		76 969	50 811	50 811	160 787	16 352
Provisions		2 039	2 003	2 003	89 562	2 972
Total current liabilities		94 970	63 668	63 668	219 430	31 639
Non current liabilities						
Borrowing		36 896	11 473	11 473	-	-
Provisions		46 937	40 774	40 774	1 915	36 071
Total non current liabilities		83 832	52 247	52 247	1 915	36 071
TOTAL LIABILITIES		178 802	115 915	115 915	221 345	67 709
NET ASSETS	2	765 708	866 572	866 572	703 547	980 677
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		765 708	866 572	866 572	701 294	980 677
Reserves		-	-	-	2 253	-
TOTAL COMMUNITY WEALTH/EQUITY	2	765 708	866 572	866 572	703 547	980 677

Table C7: Monthly Budget Statement - Cash Flow

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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	31 681	903	20 179	26 401	(6 222)	-24%	27 999
Service charges		83 272	142 512	138 661	4 503	87 803	115 551	(27 748)	-24%	99 902
Other revenue		17 278	8 290	12 077	2 333	27 501	10 064	17 437	173%	34 954
Government - operating		41 797	49 796	40 085	-	39 065	33 404	5 661	17%	41 210
Government - capital		29 223	29 784	44 820	-	11 757	37 350	(25 593)	-69%	14 602
Interest		2 574	2 056	3 633	46	1 147	3 027	(1 880)	-62%	806
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(166 140)	(223 603)	(219 560)	(14 483)	(139 012)	(182 966)	(43 955)	24%	(190 113)
Finance charges		(3 820)	(2 038)	(2 038)	(73)	(2 953)	(1 529)	1 425	-93%	(5 468)
Transfers and Grants		(516)	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		35 458	36 719	49 360	(6 771)	45 488	41 303	(4 185)	-10%	23 890
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		97	200	200	-	114	150	(36)	-24%	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)	(57 492)	(291)	(30 974)	(47 910)	(16 936)	35%	(20 739)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(31 910)	(48 673)	(57 292)	(291)	(30 860)	(47 760)	(16 900)	35%	(20 610)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		45	12 000	12 000	-	-	9 000	(9 000)	-100%	-
Increase (decrease) in consumer deposits		-	28	88	-	40	73	(33)	-46%	98
Payments										
Repayment of borrowing		(3 433)	(527)	(957)	(581)	(3 946)	797	4 743	595%	(688)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 388)	11 501	11 131	(581)	(3 906)	9 871	13 777	140%	(590)
NET INCREASE/ (DECREASE) IN CASH HELD		159	(453)	3 199	(7 643)	10 722	3 414			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	4 139		13 666	4 354			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 - M10 April

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	1 505	1 859	4 975	903	-	9 744	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	5 504	1 566	-	35 128	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	3 124	1 155	-	12 269	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	1 526	1 053	-	4 894	18 184	15 131	16 467
Service charges - refuse		642	686	717	739	771	682	809	887	841	635	-	2 902	10 310	7 545	6 583
Service charges - other		8	78	55	13	55	28	23	110	20	95	-	(215)	270	270	132
Rental of facilities and equipment		68	66	72	70	69	64	65	69	70	59	-	335	1 008	734	770
Interest earned - external investments		58	89	63	51	39	11	818	8	10	46	-	863	2 056	830	863
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		24	5	5	13	10	3	25	58	33	3	-	3 983	4 161	6 870	7 076
Licences and permits		36	27	36	37	29	22	30	35	34	-	-	1 520	1 807	1 938	2 399
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating		18 708	305	680	347	-	6 539	549	366	11 572	-	-	10 731	49 796	41 753	47 657
Other revenue		4 163	2 751	2 532	2 513	2 307	2 517	2 407	2 120	2 702	2 272	-	(24 972)	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	30 418	7 785	-	57 182	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	30 418	7 785	-	87 278	274 850	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	7 445	7 207	-	16 770	89 208	73 073	77 674
Remuneration of councillors		456	456	456	456	456	456	456	456	456	456	-	2 067	6 631	5 015	5 269
Interest paid		-	3	-	1	-	1 554	4	0	1 318	73	-	(915)	2 038	6 143	9 731
Bulk purchases - Electricity		-	882	5 941	440	2 469	459	468	10 460	9 440	4 982	-	36 017	71 559	55 359	90 859
Bulk purchases - Water & Sewer		-	439	-	115	496	35	430	-	-	482	-	773	2 771	2 736	4 315
Other materials		282	1 059	166	677	774	147	519	44	537	527	-	5 984	10 716	18 864	30 971
Contracted services		-	1 445	134	478	518	150	345	481	413	255	-	16 008	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	1 210	573	-	6 972	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	20 820	14 556	-	83 676	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	13 407	291	-	17 899	48 873	20 405	22 006
Repayment of borrowing		383	383	361	540	576	555	566	581	-	581	-	(3 999)	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	34 227	15 428	-	97 576	275 041	227 692	287 654
NET INCREASE/(DECREASE) IN CASH HELD																
Cash/cash equivalents at the monthly year beginning:		2 943	37 766	35 355	30 907	30 926	24 910	29 124	29 673	24 517	20 700	13 058	13 058	2 943	2 760	1 788
Cash/cash equivalents at the monthly year end:		37 766	35 355	30 907	30 926	24 910	29 124	29 673	24 517	20 700	13 058	13 058	2 760	2 760	1 788	2 583

PART 2 – SUPPORTING DOCUMENTATION Section 5

– Debtors' analysis

Supporting Table SC3

NC073 Emthanjani - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description		NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo 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	-	2 392	1 696	1 759	2 105	1 736	6 193	18 645	34 526	30 438			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	3 433	2 461	2 056	1 496	943	4 260	8 407	23 056	17 162			
Receivables from Non-exchange Transactions - Property Rates	1400	-	1 551	1 013	845	787	713	12 707	29 026	46 644	44 079			
Receivables from Exchange Transactions - Waste Water Management	1500	-	1 125	879	795	741	724	3 621	13 449	21 333	19 330			
Receivables from Exchange Transactions - Waste Management	1600	-	594	458	426	409	399	2 434	6 793	11 512	10 460			
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-			
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	7 235	7 235	7 235			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	-	126	82	72	72	70	349	5 626	6 397	6 189			
Total By Income Source	2000	-	9 220	6 589	5 952	5 610	4 585	29 565	89 181	150 702	134 893	-	-	
2018/19 - totals only			20621233	3403677	2701031	2413665	2260512	5843844		37 244	13 219			
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	663	612	471	525	603	3 065	5 478	11 414	10 140			
Commercial	2300	-	1 851	693	740	557	524	1 799	3 959	10 123	7 578			
Households	2400	-	6 168	4 934	4 411	4 183	3 082	22 913	71 145	116 836	105 735			
Other	2500	-	538	351	331	345	376	1 788	8 599	12 329	11 440			
Total By Customer Group	2600	-	9 220	6 589	5 952	5 610	4 585	29 565	89 181	150 702	134 893	-	-	

Creditors' analysis

Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	380	-	213	-	54 277	-			54 870	14 029
Bulk Water	0200	-	78	301	70	-				448	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	1 841	400	3 093	118	522	-			5 975	1
Auditor General	0800	-	-	-	13	2 057	-			2 070	-
Other	0900	5	2	0	-	0	-			8	2 337
Total By Customer Type	1000	2 227	479	3 607	202	56 856	-	-	-	63 371	16 368

Investment portfolio analysis

NC073 Emthanjeni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & Investment ID	Ref	Period of Investment	Type of Investment	Expiry date of Investment	Accrued Interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
Total Call and fixed investment		Yrs	Fixed Depos	30/06/2019	40	5.5%	10 051	14 159	24 209
Municipality sub-total					40		10 051	14 159	24 209
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				40		10 051	14 159	24 209

Allocation and grant receipts and expenditure: - Operating Revenue Framework

NC073 Emthanjeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

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	39 392	-	39 392	32 827	6 079	18.5%	38 822
Local Government Equitable Share		36 197	44 900	36 472	-	36 472	30 393	6 079	20.0%	36 197
Finance Management		1 625	1 700	1 700	-	1 700	1 417			1 625
Municipal Systems Improvement			-	-			-			-
EPWP Incentive		558	1 220	1 220	-	1 220	1 017			1 000
	3							-		
								-		
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		1 841	693	693	-	1 373	578	796	137.7%	2 388
Health subsidy		-	-	-			-	-		1 227
		-	-	-			-	-		-
Housing		680	-	-	-	680	-	680	#DIV/0!	-
Sport and Recreation	4	1 161	693	693	-	693	578	116	20.0%	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	40 085	-	40 765	33 404	6 874	20.6%	41 210
Capital Transfers and Grants										
National Government:		10 651	31 067	44 820	-	11 757	37 225	(25 468)	-68.4%	14 602
Municipal Infrastructure Grant (MIG)		7 283	25 657	21 710	-	10 257	18 092	(7 835)	-43.3%	11 602
			-	-			-	-		
			-	-			-	-		
Water Services Infrastructure Grant			-	-	-	-	-	-		
Regional Bulk Infrastructure		734	3 910	21 610			18 008	(18 008)	-100.0%	-
Integrated National Electrification Programme		2 634	1 500	1 500	-	1 500	1 125	375	33.3%	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	44 820	-	11 757	37 225	(25 468)	-68.4%	14 602
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	50 872	79 580	84 905	-	52 522	70 629	(18 594)	-26.3%	55 812

Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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	39 392	1 290	14 264	8 099	6 165	76.1%	38 822
Local Government Equitable Share		36 197	44 900	36 472	1 290	12 033	5 665	6 368	112.4%	36 197
Finance Management		1 625	1 700	1 700	-	1 700	1 417	283	20.0%	1 625
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
EPWP Incentive		558	1 220	1 220	-	531	1 017	(486)	-47.8%	1 000
								-		
Other transfers and grants (insert description)								-		
Provincial Government:		1 841	693	693	36	510	578	(68)	-11.8%	2 388
Health subsidy		-	-	-	-	-	-	-		1 227
Housing		680	-	-	-	-	-	-		-
Sport and Recreation		1 161	693	693	36	510	578	(68)	-11.8%	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	40 085	1 326	14 773	8 676	6 097	70.3%	41 210
Capital expenditure of Transfers and Grants										
National Government:		10 651	31 067	44 820	-	24 082	42 208	(18 126)	-42.9%	13 905
Municipal Infrastructure Grant (MIG)		7 283	25 657	21 710	-	7 856	23 075	(15 219)	-66.0%	10 905
Regional Bulk Infrastructure		734	3 910	21 610	-	14 924	18 008	(3 084)	-17.1%	-
Integrated National Electrification Programme		2 634	1 500	1 500	-	1 302	1 125	177	15.8%	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	44 820	-	24 082	42 208	(18 126)	-42.9%	13 905
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		50 872	79 580	84 905	1 326	38 856	50 885	(12 029)	-23.6%	55 115

Expenditure on councillor and board members allowances and employee benefits

NC073 Emthanjani - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration 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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 311	4 109	4 505	304	3 043	3 754	(711)	-19%	3 451
Pension and UIF Contributions		198	-	-	-	-	-	-	-	-
Medical Aid Contributions		18	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		931	1 464	1 464	97	966	1 220	(254)	-21%	1 150
Cellphone Allowance		365	603	603	56	555	503	52	10%	395
Other benefits and allowances		-	59	59	-	-	24	(24)	-100%	51
Sub Total - Councillors		4 823	6 235	6 631	456	4 564	5 501	(937)	-17%	5 046
Senior Managers of the Municipality										
Basic Salaries and Wages		4 019	4 557	4 183	299	2 479	3 486	(1 007)	-29%	3 833
Pension and UIF Contributions		805	659	659	29	354	549	(195)	-36%	672
Medical Aid Contributions		161	79	79	9	105	66	39	59%	115
Motor Vehicle Allowance		546	824	824	71	575	888	(111)	-16%	755
Cellphone Allowance		116	327	327	14	149	272	(123)	-45%	138
Other benefits and allowances		243	82	82	25	176	68	108	158%	268
Sub Total - Senior Managers of Municipality		5 891	6 527	6 153	447	3 838	5 128	(1 290)	-25%	5 781
Other Municipal Staff										
Basic Salaries and Wages		44 715	60 757	55 468	4 835	42 858	46 223	(3 366)	-7%	48 768
Pension and UIF Contributions		8 217	12 695	12 695	873	7 705	10 580	(2 875)	-27%	8 721
Medical Aid Contributions		1 889	2 185	2 185	226	1 951	1 821	130	7%	1 810
Overtime		3 139	1 427	1 427	302	2 637	1 189	1 448	122%	1 477
Motor Vehicle Allowance		1 025	2 013	2 013	100	881	1 678	(797)	-47%	1 124
Cellphone Allowance		127	249	249	13	110	207	(97)	-47%	233
Housing Allowances		536	923	923	23	150	769	(619)	-80%	687
Other benefits and allowances		2 928	1 148	1 148	73	3 156	957	2 199	230%	1 179
Post-retirement benefit obligations	2	38	44	44	-	-	37	(37)	-100%	58
Sub Total - Other Municipal Staff		62 610	81 442	76 153	6 445	59 449	63 481	(4 032)	-6%	64 057
Total Parent Municipality		73 325	94 205	88 937	7 349	67 851	74 090	(6 239)	-8%	74 884
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Post-retirement benefit obligations								-		
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-		-
Senior Managers of Entities										
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-		-
Other Staff of Entities										
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		73 325	94 205	88 937	7 349	67 851	74 090	(6 239)	-8%	74 884
TOTAL MANAGERS AND STAFF		68 502	87 969	82 307	6 892	63 286	68 589	(5 302)	-8%	69 838

Capital programme performance

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

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	13 407	34 629	43 786	9 157	20.9%	59%
April	25	4 865	4 865	871	35 500	48 651	13 150	27.0%	0
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	35 500					

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

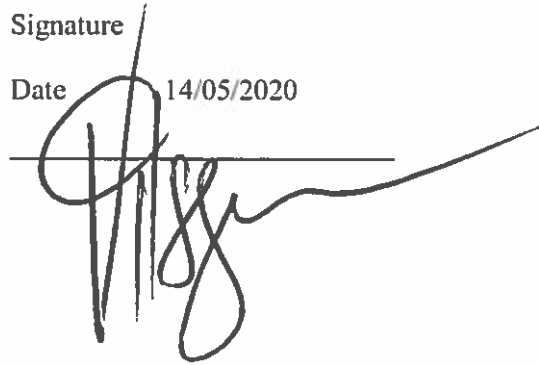
I, Isak Visser the Municipal Manager of Emthanjeni Municipality hereby certify that the monthly budget statement for the month of April 2020 has been prepared in accordance with the Municipality Finance Management Act and Regulations made under the Act.

Print Name Isak Visser

Municipal manager of Emthanjeni (NC073)

Signature

Date 14/05/2020

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 tail.

