

# EMTHANJENI MUNICIPALITY



## NOVEMBER MONTHLY BUDGET STATEMENT

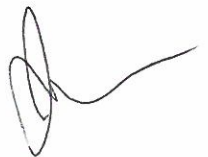
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# **SCHEDULE C:**

## **MONTHLY AND SUPPORTING DOCUMENTATION OF A MUNICIPALITY**

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- **In the foyers of all municipal buildings**
- **All public libraries within the municipality**
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## Glossary

- **Adjustments budget** - Prescribed in section 28 of the MFMA. The formal means by which a municipality may 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 may not be paid in the same period.
- **DORA** - Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
- **Equitable share** - A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
- **Fruitless and wasteful expenditure** - Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
- **GFS** - Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
- **GRAP** - Generally Recognised Accounting Practice. The new standard for municipal accounting.
- **IDP** - Integrated Development Plan. The main strategic planning document of the Municipality.
- **MBRR** - Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.
- **MFMA** - Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.





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



# PART 1 - IN-YEAR REPORT

## Section 1 - Mayor's Report

### 1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for November 2014 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

The audited outcomes for 2013/2014 reflected in this report are final as the figures were handed to the municipality after being audited by the Auditor General.

#### 1.1.1 Financial problems or risks facing the municipality

There are no financial problems affecting the municipality. Monitoring and implementation of the capital projects remains a priority.

#### 1.1.2 Relevant information

Year-to-date operating revenue realised is 8% above the year-to-date budget for November 2014.

The revenue includes the annual property rates and other fixed service charges billed to consumers for the 2014/2015 financial year. Operating expenditure incurred amounts to 16% below the year-to-date operating expenditure. 13% of the total capital budget has been spent at 30 November 2014, with 92% of that being funded from grant sources.<sup>i</sup>

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<sup>1</sup> Table C5 - Capital Expenditure (municipal vote, standard classification and funding)



## Section 2 - Resolutions

### ***IN-YEAR REPORTS 2014/2015***

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 November 2014.

## Section 3 - Executive Summary

### **3.1 Introduction**

As already stated in the Mayor's Report the financial figures reflected in this report are final audited figures for 2013/2014 and as such are the outcomes based on the audit of the Auditor General.

### **3.2 Consolidated performance**

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

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

Year-to-date revenue realised 8%, R7.076 million above year-to-date budget projections for November 2014<sup>2</sup>.

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

Year-to-date expenditure is 16% or R13 million<sup>3</sup>, below the year-to-date budget as at 30 November 2014.

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

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<sup>2</sup> Table C4 - Total revenue by source (excluding capital transfers and contributions)

<sup>3</sup> Table C4 - Total expenditure by type



## Capital expenditure

Year-to-date expenditure on capital amounts to R5.330 million or 13 % of the capital budget of R40.5 million<sup>4</sup>. 92% of expenditure to date has been funded from capital transfers recognised<sup>5</sup>.

Refer to Section 4 - Table C5 for more detail.

## Cash flows

The financial year commenced with positive cash & cash equivalents balance of R0.285 million<sup>6</sup> and this has increased by R10.9 million during the year-to-date to R 13.7 million.

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

### 3.3 Material variances

<u>Description</u>	Variance
<b><u>Revenue By Source</u></b>	
Property rates	4 775
Fines	(1 887)
Gains on disposal of PPE	978
<b><u>Expenditure By Type</u></b>	
Debt impairment	(4 511)
Depreciation & asset impairment	(3 617)
Transfers and grants	(1 648)
<b><u>Capital Expenditure</u></b>	
Water	(7 048)
Waste water management	(1 325)
<b><u>Cash Flow</u></b>	
Proceeds on disposal of PPE	1 022
Capital assets	(11 582)





### 3.4 Remedial or corrective steps

Description	Reasons for material deviations	Remedial or corrective steps/remarks
<b>R thousands</b>		
<b>Revenue By Source</b>		
Property rates	The farmers property rates are charged yearly and thus the actual amount is higher than the budgeted amount.	
Fines	Traffic violation fines have not been taken into account	The situation is currently being investigated and will be corrected in the next month. If this is not a possibility it will be corrected in the adjustment budget.
Gains on disposal of PPE	The amount of land sold exceeded our original estimations	The situation will be corrected in the adjustment budget.
<b>Expenditure By Type</b>		
Debt impairment	Are Done at year end	
Depreciation & asset impairment	Are Done at year end	
Transfers and grants	The payment schedule was not taken into account	The situation will be corrected in the adjustment budget.
<b>Capital Expenditure</b>		
Water	Slow capital spending	The situation will be corrected in the adjustment budget.
Waste water management	Slow capital spending	The situation will be corrected in the adjustment budget.
<b>Cash Flow</b>		
Proceeds on disposal of PPE	The amount of land sold exceeds our original estimations	The situation will be corrected in the adjustment budget.
Capital assets	Spending on capital expenditure are very low	Increase capital spending. The situation will be corrected in the adjustment budget.

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

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

<sup>6</sup> Table C7 - Cash flow (cash and cash equivalents = cashbook and current investment)



## Section 4 - In-year budget statement tables

### 4.1 Monthly budget statements

#### 4.1.1 Table C1: s71 Monthly Budget Statement Summary

NC073 Emthanjeni - Table C1 Monthly Budget Statement Summary - M05 November

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	21 185	23 785	23 785	1 026	14 685	9 910	4 775	48%	23 785
Service charges	91 655	100 512	100 512	7 340	36 723	41 944	(5 220)	-12%	100 512
Investment revenue	1 030	940	940	4	51	392	(341)	-87%	940
Transfers recognised - operational	45 752	39 633	39 633	12 081	28 519	19 014	9 505	50%	39 633
Other own revenue	25 560	35 323	35 323	989	10 512	12 154	(1 643)	-14%	35 323
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>185 183</b>	<b>200 193</b>	<b>200 193</b>	<b>21 439</b>	<b>90 490</b>	<b>83 414</b>	<b>7 076</b>	<b>8%</b>	<b>200 193</b>
Employee costs	59 894	62 980	62 980	5 258	25 566	26 235	(669)	-3%	62 980
Remuneration of Councillors	4 157	4 308	4 308	325	1 614	1 775	(161)	-9%	4 308
Depreciation & asset impairment	68 084	8 681	8 681	-	-	3 617	(3 617)	-100%	8 681
Finance charges	1 608	1 700	1 700	29	290	708	(419)	-59%	1 700
Materials and bulk purchases	49 123	55 879	55 879	3 535	22 572	23 283	(710)	-3%	55 879
Transfers and grants	750	13 669	13 669	1 424	4 762	6 410	(1 648)	-26%	13 669
Other expenditure	81 450	54 450	54 450	2 216	15 581	21 998	(6 417)	-29%	54 450
<b>Total Expenditure</b>	<b>265 066</b>	<b>201 667</b>	<b>201 667</b>	<b>12 788</b>	<b>70 385</b>	<b>84 027</b>	<b>(13 642)</b>	<b>-16%</b>	<b>201 667</b>
<b>Surplus/(Deficit)</b>	<b>(79 883)</b>	<b>(1 474)</b>	<b>(1 474)</b>	<b>8 651</b>	<b>20 105</b>	<b>(613)</b>	<b>20 718</b>	<b>-3380%</b>	<b>(1 474)</b>
Transfers recognised - capital	13 102	29 248	29 248	-	-	12 187	(12 187)	-100%	29 248
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(66 781)</b>	<b>27 774</b>	<b>27 774</b>	<b>8 651</b>	<b>20 105</b>	<b>11 574</b>	<b>8 531</b>	<b>74%</b>	<b>27 774</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(66 781)</b>	<b>27 774</b>	<b>27 774</b>	<b>8 651</b>	<b>20 105</b>	<b>11 574</b>	<b>8 531</b>	<b>74%</b>	<b>27 774</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>21 457</b>	<b>40 589</b>	<b>40 589</b>	<b>333</b>	<b>5 330</b>	<b>16 912</b>	<b>(11 582)</b>	<b>-68%</b>	<b>40 589</b>
Capital transfers recognised	15 313	28 448	28 448	297	4 945	11 853	(6 909)	-58%	28 448
Public contributions & donations	-	-	6 000	-	-	-	-	-	6 000
Borrowing	-	6 000	6 141	-	-	-	-	-	6 141
Internally generated funds	6 144	6 141	-	36	386	5 059	(4 673)	-92%	-
<b>Total sources of capital funds</b>	<b>21 457</b>	<b>40 589</b>	<b>40 589</b>	<b>333</b>	<b>5 330</b>	<b>16 912</b>	<b>(11 582)</b>	<b>-68%</b>	<b>40 589</b>
<b>Financial position</b>									
Total current assets	119 418	78 943	78 943		113 525				78 943
Total non current assets	929 172	948 055	948 055		939 773				948 055
Total current liabilities	39 672	17 654	17 654		79 509				17 654
Total non current liabilities	52 911	45 370	45 370		3 166				45 370
<b>Community wealth/Equity</b>	<b>956 006</b>	<b>963 974</b>	<b>963 974</b>		<b>970 623</b>				<b>963 974</b>
<b>Cash flows</b>									
Net cash from (used) operating	13 042	43 672	43 672	14 145	32 706	18 197	(14 509)	-80%	43 672
Net cash from (used) investing	(20 893)	(40 469)	(40 469)	(279)	(4 259)	(16 862)	(12 603)	75%	(40 469)
Net cash from (used) financing	(2 504)	2 751	2 751	(166)	(1 127)	1 146	2 273	198%	2 751
<b>Cash/cash equivalents at the month/year end</b>	<b>285</b>	<b>3 324</b>	<b>3 324</b>	<b>-</b>	<b>27 320</b>	<b>(149)</b>	<b>(27 469)</b>	<b>18464%</b>	<b>5 954</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	-	7 769	5 024	2 901	2 706	6 949	24 128	-	49 477
<b>Creditors Age Analysis</b>									
Total Creditors	2 203	-	-	-	-	-	-	-	2 203



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

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

Description	Ref	2013/14		Original Budget		Adjusted Budget		Monthly actual		YearTD actual		YearTD budget		YTD variance		YTD variance %		Full Year Forecast
		Audited Outcome	Budget	Budget	Budget	actual	actual	actual	actual	budget	variance	variance %	variance %	variance %	variance %	variance %	variance %	
<b>Revenue - Standard</b>	<b>1</b>																	
<b>Governance and administration</b>		43 567	42 548	42 548	42 548	5 970	28 391	17 728	10 663	60%								42 548
Executive and council		5 436	3 238	3 238	3 238	966	3 253	1 349	1 903	141%								3 238
Budget and treasury office		38 083	39 235	39 235	39 235	5 000	25 110	16 348	8 762	54%								39 235
Corporate services		48	74	74	74	4	28	31	(3)	-9%								74
<b>Community and public safety</b>		23 648	8 744	8 744	8 744	113	1 715	3 643	(1 928)	-53%								8 744
Community and social services		1 435	1 410	1 410	1 410	55	696	406	290	71%								1 410
Sport and recreation		145	102	102	102	9	36	224	(188)	-84%								102
Public safety		21 037	7 196	7 196	7 196	47	967	2 998	(2 032)	-68%								7 196
Housing		1 031	36	36	36	3	16	15	1	10%								36
Health		—	—	—	—	—	—	—	—	—								—
<b>Economic and environmental services</b>		14 819	14 694	14 694	14 694	305	714	6 122	(5 409)	-88%								14 694
Planning and development		1 235	1 800	1 800	1 800	300	700	750	(50)	-7%								1 800
Road transport		13 584	12 894	12 894	12 894	5	14	5 372	(5 359)	-100%								12 894
Environmental protection		—	—	—	—	—	—	—	—	—								—
<b>Trading services</b>		116 048	163 455	163 455	163 455	15 051	59 670	68 106	(8 437)	-12%								163 455
Electricity		60 590	75 900	75 900	75 900	4 778	27 543	31 625	(4 082)	-13%								75 900
Water		25 603	45 961	45 961	45 961	3 665	12 321	19 150	(6 829)	-36%								45 961
Waste water management		18 167	25 982	25 982	25 982	4 106	12 385	10 826	1 559	14%								25 982
Waste management		15 687	15 612	15 612	15 612	2 501	7 420	6 505	915	14%								15 612
<b>Other</b>	<b>4</b>	—	—	—	—	—	—	—	—	—								—
<b>Total Revenue - Standard</b>	<b>2</b>	<b>198 082</b>	<b>229 441</b>	<b>229 441</b>	<b>229 441</b>	<b>21 439</b>	<b>90 490</b>	<b>95 600</b>	<b>(5 110)</b>	<b>-5%</b>								<b>229 441</b>
<b>Expenditure - Standard</b>																		
<b>Governance and administration</b>		44 685	43 503	43 503	43 503	2 021	14 561	18 111	(3 550)	-20%								43 503
Executive and council		15 290	12 680	12 680	12 680	706	4 541	5 293	(752)	-14%								12 680
Budget and treasury office		18 325	18 910	18 910	18 910	850	5 744	7 849	(2 105)	-27%								18 910
Corporate services		11 069	11 914	11 914	11 914	465	4 276	4 968	(692)	-14%								11 914
<b>Community and public safety</b>		35 256	25 764	25 764	25 764	1 771	8 532	10 744	(2 211)	-21%								25 764
Community and social services		20 439	10 559	10 559	10 559	607	3 024	4 227	(1 202)	-28%								10 559
Sport and recreation		3 341	3 948	3 948	3 948	409	1 687	1 827	(140)	-8%								3 948
Public safety		6 771	9 018	9 018	9 018	562	2 926	3 757	(831)	-22%								9 018
Housing		4 630	2 069	2 069	2 069	192	893	862	31	4%								2 069
Health		75	169	169	169	0	1	71	(69)	-98%								169
<b>Economic and environmental services</b>		39 053	24 681	24 681	24 681	1 606	7 539	10 290	(2 751)	-27%								24 681
Planning and development		18 445	9 647	9 647	9 647	702	3 308	4 026	(718)	-18%								9 647
Road transport		20 604	15 034	15 034	15 034	904	4 231	6 264	(2 033)	-32%								15 034
Environmental protection		—	—	—	—	—	—	—	—	—								—
<b>Trading services</b>		144 247	106 811	106 811	106 811	7 260	39 069	44 504	(5 435)	-12%								106 811
Electricity		82 559	64 771	64 771	64 771	4 375	26 619	26 988	(369)	-1%								64 771
Water		32 710	14 979	14 979	14 979	798	3 748	6 241	(2 493)	-40%								14 979
Waste water management		15 771	12 298	12 298	12 298	960	5 124	5 124	(1 546)	-30%								12 298
Waste management		13 206	14 763	14 763	14 763	1 127	5 124	6 151	(1 027)	-17%								14 763
<b>Other</b>		1 621	907	907	907	131	684	378	306	81%								907
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>264 862</b>	<b>201 667</b>	<b>201 667</b>	<b>201 667</b>	<b>12 788</b>	<b>70 385</b>	<b>84 027</b>	<b>(13 642)</b>	<b>-16%</b>								<b>201 667</b>
<b>Surplus/ (Deficit) for the year</b>																		
		(66 781)	27 774	27 774	27 774	8 651	20 105	11 574	8 531	74%								27 774

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

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

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



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**Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)**  
The operating expenditure budget is approved by Council on the municipal vote level.

NC073 Emthanjani - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November										
Vote Description	Ref	2013/14		Budget Year 2014/15						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	5 436	3 238	3 238	966	3 253	1 349	1 903	141.1%	3 238
Vote 2 - FINANCE AND ADMINISTRATION		38 131	39 310	39 310	5 004	25 139	16 379	8 760	53.5%	39 310
Vote 3 - PLANNING AND DEVELOPMENT		1 235	1 800	1 800	300	700	750	(50)	-6.7%	1 800
Vote 4 - HEALTH		—	—	—	—	—	—	—	—	—
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 435	1 410	1 410	55	696	406	290	71.5%	1 410
Vote 6 - PUBLIC SAFETY		21 037	7 196	7 196	47	967	2 998	(2 032)	-67.8%	7 196
Vote 7 - SPORT AND RECREATION		145	102	102	9	36	224	(188)	-83.9%	102
Vote 8 - ROAD TRANSPORT		13 584	12 894	12 894	5	14	5 372	(5 359)	-99.7%	12 894
Vote 9 - OTHER		—	—	—	—	—	—	—	—	—
Vote 10 - HOUSING SERVICES		1 031	36	36	3	16	15	1	9.7%	36
Vote 11 - WASTE MANAGEMENT		11 687	15 612	15 612	2 501	7 420	6 505	915	14.1%	15 612
Vote 12 - WASTE WATER MANAGEMENT		18 167	25 982	25 982	4 106	12 385	10 826	1 559	14.4%	25 982
Vote 13 - ELECTRICITY		60 590	75 900	75 900	4 778	27 543	31 625	(4 082)	-12.9%	75 900
Vote 14 - WATER		25 603	45 961	45 961	3 665	12 321	19 150	(6 829)	-35.7%	45 961
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
<b>Total Revenue by Vote</b>	<b>2</b>	<b>198 082</b>	<b>229 441</b>	<b>229 441</b>	<b>21 439</b>	<b>90 490</b>	<b>95 600</b>	<b>(5 110)</b>	<b>-5.3%</b>	<b>229 441</b>
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	15 290	12 680	12 680	706	4 541	5 293	(752)	-14.2%	12 680
Vote 2 - FINANCE AND ADMINISTRATION		29 395	30 824	30 824	1 314	10 020	12 818	(2 798)	-21.8%	30 824
Vote 3 - PLANNING AND DEVELOPMENT		18 450	9 647	9 647	702	3 308	4 026	(718)	-17.8%	9 647
Vote 4 - HEALTH		75	169	169	0	1	71	(69)	-98.2%	169
Vote 5 - COMMUNITY AND SOCIAL SERVICES		20 439	10 559	10 559	607	3 024	4 227	(1 202)	-28.4%	10 559
Vote 6 - PUBLIC SAFETY		6 771	9 018	9 018	562	2 926	3 757	(831)	-22.1%	9 018
Vote 7 - SPORT AND RECREATION		3 341	3 948	3 948	409	1 687	1 827	(140)	-7.7%	3 948
Vote 8 - ROAD TRANSPORT		20 604	15 034	15 034	904	4 231	6 264	(2 033)	-32.5%	15 034
Vote 9 - OTHER		1 621	907	907	131	684	378	306	80.9%	907
Vote 10 - HOUSING SERVICES		4 630	2 069	2 069	192	893	862	31	3.6%	2 069
Vote 11 - WASTE MANAGEMENT		13 206	14 763	14 763	1 127	5 124	6 151	(1 027)	-16.7%	14 763
Vote 12 - WASTE WATER MANAGEMENT		15 771	12 298	12 298	960	3 578	5 124	(1 546)	-30.2%	12 298
Vote 13 - ELECTRICITY		82 559	64 771	64 771	4 375	26 619	26 988	(369)	-1.4%	64 771
Vote 14 - WATER		32 710	14 979	14 979	798	3 748	6 241	(2 493)	-39.9%	14 979
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>264 862</b>	<b>201 667</b>	<b>201 667</b>	<b>12 788</b>	<b>70 385</b>	<b>84 027</b>	<b>(13 642)</b>	<b>-16.2%</b>	<b>201 667</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(66 781)</b>	<b>27 774</b>	<b>27 774</b>	<b>8 651</b>	<b>20 105</b>	<b>11 574</b>	<b>8 531</b>	<b>73.7%</b>	<b>27 774</b>

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

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

Description	Ref	2013/14	Budget Year 2014/15							
		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		21 035	23 785	23 785	1 026	14 685	9 910	4 775	48%	23 785
Property rates - penalties & collection charges		150	—	—	—	—	—	—	—	—
Service charges - electricity revenue		56 488	53 614	53 614	3 285	18 249	22 339	(4 090)	-18%	53 614
Service charges - water revenue		18 746	24 575	24 575	2 142	8 920	10 240	(1 320)	-13%	24 575
Service charges - sanitation revenue		10 302	13 906	13 906	1 192	5 953	5 794	159	3%	13 906
Service charges - refuse revenue		5 705	8 347	8 347	687	3 430	3 478	(49)	-1%	8 347
Service charges - other		415	69	69	33	172	92	79	86%	69
Rental of facilities and equipment		722	755	755	62	310	251	59	23%	755
Interest earned - external investments		1 030	940	940	4	51	392	(341)	-87%	940
Interest earned - outstanding debtors		625	819	819	97	409	341	68	20%	819
Dividends received		—	—	—	—	—	—	—	—	—
Fines		19 521	6 624	6 624	13	872	2 760	(1 887)	-68%	6 624
Licences and permits		1 305	1 874	1 874	40	167	781	(614)	-79%	1 874
Agency services		—	—	—	—	—	—	—	—	—
Transfers recognised - operational		45 752	39 633	39 633	12 081	28 519	19 014	9 505	50%	39 633
Other revenue		3 223	25 131	25 131	724	7 682	7 971	(290)	-4%	25 131
Gains on disposal of PPE		164	120	120	53	1 072	50	1 022	2043%	120
Total Revenue (excluding capital transfers and contributions)		185 183	200 193	200 193	21 439	90 490	83 414	7 076	8%	200 193
Expenditure By Type										
Employee related costs		59 894	62 980	62 980	5 258	25 566	26 235	(669)	-3%	62 980
Remuneration of councillors		4 157	4 308	4 308	325	1 614	1 775	(161)	-9%	4 308
Debt impairment		47 932	10 827	10 827	—	—	4 511	(4 511)	-100%	10 827
Depreciation & asset impairment		68 084	8 681	8 681	—	—	3 617	(3 617)	-100%	8 681
Finance charges		1 608	1 700	1 700	29	290	708	(419)	-59%	1 700
Bulk purchases		43 536	47 529	47 529	3 189	20 192	19 804	389	2%	47 529
Other materials		5 588	8 350	8 350	346	2 380	3 479	(1 099)	-32%	8 350
Contracted services		7 228	8 830	8 830	172	1 979	3 679	(1 700)	-46%	8 830
Transfers and grants		750	13 669	13 669	1 424	4 762	6 410	(1 648)	-26%	13 669
Other expenditure		26 087	34 793	34 793	2 044	13 602	13 808	(206)	-1%	34 793
Loss on disposal of PPE		203	—	—	—	—	—	—	—	—
Total Expenditure		265 066	201 667	201 667	12 788	70 385	84 027	(13 642)	-16%	201 667
Surplus/(Deficit)		(79 883)	(1 474)	(1 474)	8 651	20 105	(613)	20 718	(0)	(1 474)
Transfers recognised - capital		13 102	29 248	29 248	—	—	12 187	(12 187)	(0)	29 248
Contributions recognised - capital			—	—	—	—	—	—		
Contributed assets			—	—	—	—	—	—		
Surplus/(Deficit) after capital transfers & contributions		(66 781)	27 774	27 774	8 651	20 105	11 574	—		27 774
Taxation				—				—		
Surplus/(Deficit) after taxation		(66 781)	27 774	27 774	8 651	20 105	11 574	—		27 774
Attributable to minorities				—						
Surplus/(Deficit) attributable to municipality		(66 781)	27 774	27 774	8 651	20 105	11 574			27 774
Share of surplus/ (deficit) of associate				—						
Surplus/ (Deficit) for the year		(66 781)	27 774	27 774	8 651	20 105	11 574			27 774



**Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)**

Capital Expenditure - Standard Classification											
Governance and administration	Executive and council	785	1 840	1 840	1 840	11	135	766	(632)	-82%	1 840
	Budget and treasury office	585	153	153	153	-	16	64	(48)	-75%	153
	Corporate services	79	1 317	1 317	1 317	11	119	703	(584)	-83%	1 317
	Community and public safety	120	370	370	370	-	-	-	-	-	370
		777	631	631	631	9	97	263	(166)	-63%	631
		63	295	295	295	-	-	123	(123)	-100%	295
		Sport and recreation	-	251	251	251	-	88	105	(17)	-16%
	Public safety	-	85	85	85	9	9	35	(26)	-74%	85
	Housing	714	-	-	-	-	-	-	-	-	-
	Health	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	Planning and development	15 901	14 728	14 728	14 728	313	5 018	6 137	(1 119)	-18%	14 728
	Road transport	500	12	12	12	-	3	5	(2)	-41%	12
	Environmental protection	15 401	14 716	14 716	14 716	313	5 015	6 132	(1 117)	-18%	14 716
Trading services	Electricity	3 995	23 390	23 390	23 390	-	81	9 746	(9 664)	-99%	23 390
	Water	2 314	1 300	1 300	1 300	-	-	542	(542)	-100%	1 300
Other	Waste water management	1 681	17 110	17 110	17 110	-	81	7 129	(7 048)	-99%	17 110
	Waste management	-	3 180	3 180	3 180	-	-	1 325	(1 325)	-100%	3 180
		-	1 800	1 800	1 800	-	-	750	(750)	-100%	1 800
Total Capital Expenditure - Standard Classification		3	21 457	40 589	40 589	333	5 330	16 912	(11 582)	-68%	40 589
Funded by:											
National Government		15 313	28 448	28 448	28 448	297	4 945	11 853	(6 909)	-58%	28 448
	Provincial Government		-	-	-	-	-	-	-	-	
	District Municipality		-	-	-	-	-	-	-	-	
	Other transfers and grants		-	-	-	-	-	-	-	-	
	Transfers recognised - capital		15 313	28 448	28 448	297	4 945	11 853	(6 909)	-58%	28 448
Public contributions & donations		5	-	-	-	-	-	-	-	-	6 000
	Borrowing	6	6 000	6 000	6 000	-	-	-	-	-	6 000
Internally generated funds			6 144	6 141	-	36	386	5 059	(4 673)	-92%	6 141
Total Capital Funding			21 457	40 589	40 589	333	5 330	16 912	(11 582)	-68%	40 589

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

NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M05 November						
R thousands	Description	Ref	2013/14 Audited Outcome	Budget Year 2014/15		
				Original Budget	Adjusted Budget	Full Year Forecast
<b>ASSETS</b>		1				
<b>Current assets</b>						
Cash			12 210	2 844	2 844	2 844
Call investment deposits			—	11 788	11 788	11 788
Consumer debtors			30 833	9 171	9 171	9 171
Other debtors			13 283	9 243	9 243	9 243
Current portion of long-term receivables			32	—	—	—
Inventory			63 059	45 899	45 899	45 899
<b>Total current assets</b>			<b>119 418</b>	<b>78 943</b>	<b>78 943</b>	<b>78 943</b>
<b>Non current assets</b>						
Long-term receivables			—	—	—	—
Investments			—	—	—	—
Investment property			5 004	4 272	4 272	4 272
Investments in Associate			—	—	—	—
Property, plant and equipment			923 699	942 332	942 332	942 332
Agricultural			—	—	—	—
Biological assets			—	—	—	—
Intangible assets			384	1 283	1 283	1 283
Other non-current assets			85	168	168	168
<b>Total non current assets</b>			<b>929 172</b>	<b>948 055</b>	<b>948 055</b>	<b>948 055</b>
<b>TOTAL ASSETS</b>			<b>1 048 590</b>	<b>1 026 998</b>	<b>1 026 998</b>	<b>1 026 998</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft			11 925	1 026	1 026	1 026
Borrowing			2 758	1 374	1 374	1 374
Consumer deposits			1 949	1 932	1 932	1 932
Trade and other payables			21 627	11 306	11 306	11 306
Provisions			1 414	2 017	2 017	2 017
<b>Total current liabilities</b>			<b>39 672</b>	<b>17 654</b>	<b>17 654</b>	<b>17 654</b>
<b>Non current liabilities</b>						
Borrowing			3 231	11 176	11 176	11 176
Provisions			49 680	34 194	34 194	34 194
<b>Total non current liabilities</b>			<b>52 911</b>	<b>45 370</b>	<b>45 370</b>	<b>45 370</b>
<b>TOTAL LIABILITIES</b>			<b>92 583</b>	<b>63 024</b>	<b>63 024</b>	<b>63 024</b>
<b>NET ASSETS</b>		2	<b>956 006</b>	<b>963 974</b>	<b>963 974</b>	<b>963 974</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)			956 006	692 667	692 667	692 667
Reserves			—	271 307	271 307	271 307
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		2	<b>956 006</b>	<b>963 974</b>	<b>963 974</b>	<b>963 974</b>



**NC073 Emthanjani - Table C7 Monthly Budget Statement - Cash Flow - M05 November**

Budget Year 2014/15										
Description	Ref	2013/14	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										
Ratepayers and other		101 218	153 090	153 090	10 848	53 536	63 787	(10 251)	-16%	153 090
Government - operating		38 122	39 633	39 633	12 081	29 383	16 514	12 869	78%	39 633
Government - capital		15 152	29 248	29 248	4 000	7 000	12 187	(5 187)	-43%	29 248
Interest		1 030	940	940	4	51	392	(341)	-87%	940
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(141 418)	(163 870)	(163 870)	(11 335)	(52 681)	(68 279)	(15 598)	23%	(163 870)
Finance charges		(855)	(1 700)	(1 700)	(29)	(257)	(708)	(451)	64%	(1 700)
Transfers and Grants		(208)	(13 669)	(13 669)	(1 424)	(4 325)	(5 695)	(1 371)	24%	(13 669)
NET CASH FROM/(USED) OPERATING ACTIVITIES		13 042	43 672	43 672	14 145	32 706	18 197	(14 509)	-80%	43 672
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		632	120	120	53	1 072	50	1 022	2043%	120
Decrease (increase) in non-current debtors		26	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(21 550)	(40 589)	(40 589)	(333)	(5 330)	(16 912)	(11 582)	68%	(40 589)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(20 893)	(40 469)	(40 469)	(279)	(4 259)	(16 862)	(12 603)	75%	(40 469)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			6 000	6 000	-	-	2 500	(2 500)	-100%	6 000
Borrowing long term/refinancing			-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits			135	135	1	47	56	(9)	-16%	135
Payments										
Repayment of borrowing		(2 504)	(3 384)	(3 384)	(167)	(1 174)	(1 410)	(236)	17%	(3 384)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 504)	2 751	2 751	(166)	(1 127)	1 146	2 273	198%	2 751
NET INCREASE/ (DECREASE) IN CASH HELD		(10 354)	5 954	5 954	13 700	27 320	2 481			5 954
Cash/cash equivalents at beginning:		10 640	(2 629)	(2 629)			(2 629)			-
Cash/cash equivalents at monthly year end:		285	3 324	3 324		27 320	(149)			5 954

# 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 Emthanjani - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November

Description		Ref	Budget Year 2014/15												2014/15 Medium Term Revenue & Expenditure Framework		
			July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands		1															
Cash Receipts By Source																	
	Property rates		1 110	2 278	1 295	3 238	3 036							11 877	22 834	23 632	23 682
	Property rates - penalties & collection charges		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Service charges - electricity revenue		3 623	4 465	3 716	4 546	3 206							31 376	50 932	52 424	52 655
	Service charges - water revenue		1 400	1 231	1 000	1 634	1 902							16 180	23 346	24 397	26 908
	Service charges - sanitation revenue		928	990	533	595	1 074							9 091	13 211	13 938	14 204
	Service charges - refuse		607	436	325	407	759							5 317	7 851	8 283	8 544
	Service charges - other		33	36	38	33	33							(108)	64	67	71
	Rental of facilities and equipment		59	59	67	63	62							485	795	838	867
	Interest earned - external investments		18	20	—	10	4							889	940	1 099	1 144
	Interest earned - outstanding debtors		—	—	—	—	—							—	—	—	—
	Dividends received		—	—	—	—	—							—	—	—	—
	Fines		25	41	28	765	13							5 751	6 624	7 014	7 470
	Licences and permits		48	27	20	31	40							1 537	1 704	1 790	1 897
	Agency services		—	—	—	—	—							—	—	—	—
	Transfer receipts - operating		15 589	1 334	—	379	12 081							10 251	39 633	44 583	37 855
	Other revenue		1 903	1 673	1 499	1 883	724							18 048	25 729	19 825	23 018
	Cash Receipts by Source		25 342	12 591	8 519	13 584	22 933	—	—	—	—	—	—	110 693	193 663	197 890	198 316
Other Cash Flows by Source																	
	Transfer receipts - capital		3 000	—	—	—	4 000							22 248	29 248	11 969	41 305
	Contributions & Contributed assets		—	—	—	—	—							—	—	—	—
	Proceeds on disposal of PPE		3	7	1 035	(27)	53							(952)	120	127	134
	Short term loans		—	—	—	—	—							6 000	6 000	—	—
	Borrowing long term/refinancing		—	—	—	—	—							—	—	—	—
	Increase in consumer deposits		14	20	1	11	1							88	135	140	140
	Receipt of non-current debtors		—	—	—	—	—							—	—	—	—
	Receipt of non-current receivables		—	—	—	—	—							—	—	—	—
	Change in non-current investments		—	—	—	—	—							—	—	—	—
	Total Cash Receipts by Source		28 359	12 618	9 555	13 568	25 988	—	—	—	—	—	—	138 078	229 166	210 126	239 895
Cash Payments by Type																	
	Employee related costs		4 977	4 937	5 038	5 357	5 258							35 991	61 556	62 244	63 131
	Remuneration of councillors		319	325	325	319	325							2 694	4 308	4 502	4 750
	Interest paid		34	33	162	33	29							1 410	1 700	1 734	1 804
	Bulk purchases - Electricity		6 197	3 009	4 168	3 074	3 056							25 726	45 229	47 264	49 155
	Bulk purchases - Water & Sewer		95	142	128	192	133							1 611	2 300	2 404	2 497
	Other materials		258	600	518	657	346							6 090	8 470	8 766	8 985
	Contracted services		596	338	464	408	172							5 974	7 953	8 231	8 527
	Grants and subsidies paid - other municipalities		—	—	—	—	—							8 907	13 669	13 990	13 666
	Grants and subsidies paid - other		1 463	904	534	437	1 424							20 452	34 054	33 058	35 420
	General expenses		2 155	4 999	1 759	2 645	2 044							—	—	—	—
	Cash Payments by Type		16 094	15 286	13 095	13 121	12 788	—	—	—	—	—	—	108 854	179 239	182 193	187 935
Other Cash Flows/Payments by Type																	
	Capital assets		816	561	1 968	1 652	333							35 259	40 589	18 371	47 904
	Repayment of borrowing		161	162	520	165	167							2 210	3 384	3 384	—
	Other Cash Flows/Payments		—	—	—	—	—							—	—	—	—
	Total Cash Payments by Type		17 071	16 010	15 583	14 938	13 288	—	—	—	—	—	—	146 323	223 212	203 948	239 223
	NET INCREASE/(DECREASE) IN CASH HELD		11 288	(3 391)	(6 028)	(1 370)	13 700	—	—	—	—	—	—	(8 245)	5 954	6 177	672
	Cash/cash equivalents at the month/year beginning:		(2 629)	8 658	5 267	(761)	(2 131)	11 569	11 569	11 569	11 569	11 569	11 569	11 569	(2 629)	3 324	9 502
	Cash/cash equivalents at the month/year end:		8 658	5 267	(761)	(2 131)	11 569	11 569	11 569	11 569	11 569	11 569	11 569	3 324	3 324	9 502	10 174



# PART 2 - SUPPORTING DOCUMENTATIONSection 5 - Debtors' analysis

## Supporting Table SC3

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

Description	NT Code	Budget Year 2014/15										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.e. 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		
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Ex change Transactions - Water	1200		2 125	1 434	917	929	784	8 423		14 611	11 052		15 842
Trade and Other Receivables from Ex change Transactions - Electricity	1300		3 198	1 644	801	674	497	3 505		10 320	5 478		6 077
Receivables from Non-ex change Transactions - Property Rates	1400		879	413	297	295	4 889	4 191		10 965	9 672		6 039
Receivables from Ex change Transactions - Waste Water Management	1500		942	920	525	473	456	4 748		8 065	6 203		10 916
Receivables from Ex change Transactions - Property Rental Debtors	1600		516	517	295	274	264	2 601		4 467	3 433		5 141
Interest on Arrear Debtor Accounts	1700		-	-	-	-	-	-		-	-		-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1810		-	-	-	-	-	-		-	-		3 616
Other	1820		-	-	-	-	-	-		-	-		-
	1900		109	95	65	61	59	660		1 049	845		2 199
<b>Total By Income Source</b>	<b>2000</b>	<b>-</b>	<b>7 769</b>	<b>5 024</b>	<b>2 901</b>	<b>2 706</b>	<b>6 949</b>	<b>24 128</b>	<b>-</b>	<b>49 477</b>	<b>36 684</b>	<b>-</b>	<b>49 829</b>
<b>2013/14 - totals only</b>			6998940 4/5	3644736	3190219 3/8	2659324 2/7	7801260	25571817 1/9		49 866	39 223		31524413 5/6
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200		425	315	193	218	317	1 120		2 589	1 849		342
Commercial	2300		2 205	995	213	103	139	713		4 368	1 168		1 723
Households	2400		4 586	3 369	2 179	2 105	6 202	20 224		38 664	30 710		42 619
Other	2500		553	345	315	281	291	2 071		3 856	2 957		5 145
<b>Total By Customer Group</b>	<b>2600</b>	<b>-</b>	<b>7 769</b>	<b>5 024</b>	<b>2 901</b>	<b>2 706</b>	<b>6 949</b>	<b>24 128</b>	<b>-</b>	<b>49 477</b>	<b>36 684</b>	<b>-</b>	<b>49 829</b>

# Creditors' analysis

## Supporting Table SC4

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

R thousands	Description	NT Code	Budget Year 2014/15									Prior year totals for chart (same period)	
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
Creditors Age Analysis By Customer Type													
	Bulk Electricity	0100										-	
	Bulk Water	0200										-	
	PAYE deductions	0300										-	
	VAT (output less input)	0400										-	
	Pensions / Retirement deductions	0500										-	
	Loan repayments	0600										-	
	Trade Creditors	0700	3	-								3	31
	Auditor General	0800	-									-	-
	Other	0900	2 200									2 200	1 825
Total By Customer Type		1000	2 203	-	-	-	-	-	-	-	-	2 203	1 857

2



## Investment portfolio analysis

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

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
<u>Municipality</u>									
General Investment		Yrs	Fixed Depos	30/06/2015		7.5%	11 788	940	12 728
Municipality sub-total					-		11 788	940	12 728



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

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

NCU/5 Eintragsform - Supporting table 000 monthly data											
R thousands	Description	Ref	Budget Year 2014/15								
			2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	Operating Transfers and Grants	1,2	38 493	38 876	38 876	12 081	29 004	16 198	11 044	68.2%	38 876
			34 819	35 342	35 342	11 781	25 770	14 726	11 044	75.0%	35 342
			1 550	1 600	1 600	—	1 600	667	—	—	1 600
			890	934	934	—	934	389	—	—	934
			1 234	1 000	1 000	300	700	417	—	—	1 000
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
RECEIPTS:	Operating Transfers and Grants	3	6 962	757	757	—	379	315	63	20.0%	757
			1 150	—	—	—	—	—	—	—	—
			458	—	—	—	—	—	—	—	—
			679	757	757	—	379	315	63	20.0%	757
			235	—	—	—	—	—	—	—	—
			2 389	—	—	—	—	—	—	—	—
			2 050	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
RECEIPTS:	Operating Transfers and Grants	4	13 102	29 248	29 248	—	3 000	12 187	(2 253)	-18.5%	29 248
			13 102	12 608	12 608	—	3 000	5 253	(2 253)	-42.9%	12 608
			—	16 640	16 640	—	—	6 933	—	—	16 640
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
RECEIPTS:	Operating Transfers and Grants	5	45 455	39 633	39 633	12 081	29 383	16 514	11 107	67.3%	39 633
			13 102	29 248	29 248	—	3 000	12 187	(2 253)	-18.5%	29 248
			13 102	12 608	12 608	—	3 000	5 253	(2 253)	-42.9%	12 608
			—	16 640	16 640	—	—	6 933	—	—	16 640
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
RECEIPTS:	Operating Transfers and Grants	5	13 102	29 248	29 248	—	3 000	12 187	(2 253)	-18.5%	29 248
			58 557	68 881	68 881	12 081	32 383	28 700	8 854	30.8%	68 881
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
RECEIPTS:	Operating Transfers and Grants	5	13 102	29 248	29 248	—	3 000	12 187	(2 253)	-18.5%	29 248
			58 557	68 881	68 881	12 081	32 383	28 700	8 854	30.8%	68 881
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
RECEIPTS:	Operating Transfers and Grants	5	13 102	29 248	29 248	—	3 000	12 187	(2 253)	-18.5%	29 248
			58 557	68 881	68 881	12 081	32 383	28 700	8 854	30.8%	68 881
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
RECEIPTS:	Operating Transfers and Grants	5	13 102	29 248	29 248	—	3 000	12 187	(2 253)	-18.5%	29 248
			58 557	68 881	68 881	12 081	32 383	28 700	8 854	30.8%	68 881
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
RECEIPTS:	Operating Transfers and Grants	5	13 102	29 248	29 248	—	3 000	12 187	(2 253)	-18.5%	29 248
			58 557	68 881	68 881	12 081	32 383	28 700	8 854	30.8%	68 881
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
RECEIPTS:	Operating Transfers and Grants	5	13 102	29 248	29 248	—	3 000	12 187	(2 253)	-18.5%	29 248
			58 557	68 881	68 881	12 081	32 383	28 700	8 854	30.8%	68 881
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
RECEIPTS:	Operating Transfers and Grants	5	13 102	29 248	29 248	—	3 000	12 187	(2 253)	-18.5%	29 248
			58 557	68 881	68 881	12 081	32 383	28 700	8 854	30.8%	68 881
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
RECEIPTS:	Operating Transfers and Grants	5	13 102	29 248	29 248	—	3 000	12 187	(2 253)	-18.5%	29 248
			58 557	68 881	68 881	12 081	32 383	28 700	8 854	30.8%	68 881
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
RECEIPTS:	Operating Transfers and Grants	5	13 102	29 248	29 248	—	3 000	12 187	(2 253)	-18.5%	29 248
			58 557	68 881	68 881	12 081	32 383	28 700	8 854	30.8%	68 881
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
RECEIPTS:	Operating Transfers and Grants	5	13 102	29 248	29 248	—	3 000	12 187	(2 253)	-18.5%	29 248
			58 557	68 881	68 881	12 081	32 383	28 700	8 854	30.8%	68 881
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
RECEIPTS:	Operating Transfers and Grants	5	13 102	29 248	29 248	—	3 000	12 187	(2 253)	-18.5%	29 248
			58 557	68 881	68 881	12 081	32 383	28 700	8 854	30.8%	68 881
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
RECEIPTS:	Operating Transfers and Grants	5	13 102	29 248	29 248	—	3 000	12 187	(2 253)	-18.5%	29 248
			58 557	68 881	68 881	12 081	32 383	28 700	8 854	30.8%	68 881
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
RECEIPTS:	Operating Transfers and Grants	5	13 102	29 248	29 248	—	3 000	12 187	(2 253)	-18.5%	29 248
			58 557	68 881	68 881	12 081	32 383	28 700	8 854	30.8%	68 881
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
			—	—	—	—	—	—	—	—	—
RECEIPTS:	Operating Transfers and Grants	5	13 102	29 248	29 248	—	3 000	12 187	(2 253)	-18.5%	29 248
			58 557	68 881	68 881	12 081	32 383	28 700	8 854	30.8%	68 881
			—	—	—	—	—	—	—	—	—
			—	—</							

## Grant expenditure

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

		2013/14		Budget Year 2014/15						
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:										
Local Government Equitable Share		38 259	38 876	38 876	1 510	5 496	6 779	(1 283)	-18.9%	38 876
Finance Management		34 819	35 342	35 342	1 198	3 463	5 306	(1 844)	-34.7%	35 342
Municipal Systems Improvement		1 550	1 600	1 600	120	856	666 666.67	189	28.4%	1 600
EPWP Incentive		890	934	934	—	803	389	413	106.2%	934
Energy Efficiency and Demand Management		1 000	1 000	1 000	193	375	417	(42)	-10.0%	1 000
Integrated National Electrification Programme					—				—	
Other transfers and grants [insert description]									—	
Provincial Government:										
Health subsidy		6 811	757	757	33	122	298	(176)	-59.0%	757
Sport and Recreation		1 311	—	—					—	
Department of Education		679	757	757	33	122	298	(176)	-59.0%	757
Department of Roads		268							—	
Department of Water Affairs		2 503							—	
District Municipality:		2 050							—	
		458	—	—	—	—	—		—	—
[insert description]		458							—	
Other grant providers:		—	—	—	—	—	—		—	—
									—	
[insert description]									—	
Other grant providers:									—	
Total operating expenditure of Transfers and Grants:										
		45 528	39 633	39 633	1 544	5 618	7 077	(1 459)	-20.6%	39 633
Capital expenditure of Transfers and Grants										
National Government:										
Municipal Infrastructure Grant (MIG)		14 362	28 448	28 448	297	5 584	11 853	(6 269)	-52.9%	28 448
		14 362	11 808	11 808	297	5 503	4 920	583	11.8%	11 808
			16 640	16 640	—	81	6 933	(6 852)	-98.8%	16 640
Provincial Government:										
Other capital transfers [insert description]		—	—	—	—	—	—		—	—
District Municipality:		—	—	—	—	—	—		—	—
		—	—	—	—	—	—		—	—
Other grant providers:		—	—	—	—	—	—		—	—
		—	—	—	—	—	—		—	—
Total capital expenditure of Transfers and Grants										
		14 362	28 448	28 448	297	5 584	11 853	(6 269)	-52.9%	28 448
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS										
		59 891	68 081	68 081	1 841	11 202	18 930	(7 728)	-40.8%	68 081



# Expenditure on councillor and board members allowances and employee benefits

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

Budget Year 2014/15											
Ref	2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast		
R thousands	A	B	C						D		
Councillors (Political Office Bearers plus Other)											
1	Basic Salaries and Wages	2 920	2 962	223	1 101	1 234	(133)	-11%	2 962		
	Pension and UIF Contributions	338	—	28	139	—	139	#DIV/0!	—		
	Medical Aid Contributions	38	—	3	14	—	14	#DIV/0!	—		
	Motor Vehicle Allowance	629	985	72	360	410	(51)	-12%	985		
	Cellphone Allowance	198	314	—	—	131	(131)	-100%	314		
	Housing Allowances	—	—	—	—	—	—	—	—		
	Other benefits and allowances	34	47	—	—	20	(20)	-100%	47		
	Sub Total - Councillors	4 157	4 308	325	1 614	1 795	(181)	-10%	4 308		
	% increase		3.6%						3.6%		
	Senior Managers of the Municipality										
3	Basic Salaries and Wages	3 102	3 369	311	1 012	1 404	(392)	-28%	3 369		
	Pension and UIF Contributions	469	560	23	88	233	(145)	-62%	560		
	Medical Aid Contributions	132	159	10	41	66	(25)	-38%	159		
	Overtime	—	—	—	—	—	—	—	—		
	Performance Bonus	475	—	—	—	—	—	—	—		
	Motor Vehicle Allowance	588	847	46	213	353	(140)	-40%	847		
	Cellphone Allowance	177	151	31	84	63	21	33%	151		
	Housing Allowances	—	—	—	—	—	—	—	—		
	Other benefits and allowances	168	217	18	114	90	23	26%	217		
	Payments in lieu of leave	—	—	—	—	—	—	—	—		
2	Long service awards	—	—	—	—	—	—	—	—		
	Post-retirement benefit obligations	—	—	—	—	—	—	—	—		
	Sub Total - Senior Managers of Municipality	5 112	5 303	439	1 551	2 210	(659)	-30%	5 303		
	% increase		3.7%						3.7%		
	Other Municipal Staff										
	4	Basic Salaries and Wages	35 534	43 450	3 606	18 738	18 104	633	3%	43 450	
		Pension and UIF Contributions	6 403	7 592	612	3 006	3 163	(157)	-5%	7 592	
		Medical Aid Contributions	2 140	1 505	188	938	627	311	50%	1 505	
		Overtime	2 262	2 070	151	740	862	(122)	-14%	2 070	
		Performance Bonus	2 993	—	—	—	—	—	—	—	
Motor Vehicle Allowance		1 269	892	97	479	372	107	29%	892		
Cellphone Allowance		254	168	65	201	70	131	187%	168		
Housing Allowances		1 124	702	8	39	293	(254)	-87%	702		
Other benefits and allowances		2 436	1 244	78	179	518	(339)	-65%	1 244		
Payments in lieu of leave		366	—	—	—	—	—	—	—		
2	Long service awards	—	—	—	—	—	—	—	—		
	Post-retirement benefit obligations	—	54	15	15	22	(8)	-35%	54		
	Sub Total - Other Municipal Staff	54 781	57 677	4 819	24 334	24 032	302	1%	57 677		
	% increase		5.3%						5.3%		
	Total Parent Municipality										
		64 051	67 288	5 583	27 499	28 037	(538)	-2%	67 288		



# Capital programme performance

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

Month	2013/14	Budget Year 2014/15						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>Monthly expenditure performance trend</b>								
July		1 803	-	816	816	1 803	986	54.7%
August		10 571	-	561	1 378	12 374	10 996	88.9%
September		1 742	-	1 968	3 346	14 116	10 770	76.3%
October		1 618	-	1 652	4 998	15 734	10 737	68.2%
November		3 615	-	333	5 330	19 349	14 019	72.5%
December		2 489	-			21 839	-	
January		784	-			22 622	-	
February		4 321	-			26 944	-	
March		5 070	-			32 014	-	
April		3 900	-			35 914	-	
May		2 618	-			38 532	-	
June		2 057	-			40 589	-	
<b>Total Capital expenditure</b>	<b>-</b>	<b>40 589</b>	<b>-</b>	<b>5 330</b>				



### **Supporting Table C13**

Supporting Tables SC13 include the following:

- SC13a: Capital expenditure on new assets by asset class
- SC13b: Capital expenditure on renewal of existing assets by asset class
- These two tables total to Table C5.
- SC13c: Expenditure on repairs and maintenance by asset class



NC073 Emthanjeni - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

Description	Ref	2013/14	Budget Year 2014/15						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
<b>R thousands</b>	<b>1</b>								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		12 299	30 448	30 448	297	4 942	12 687	7 745	30 448
Infrastructure - Road transport		10 682	13 808	13 808	297	4 860	5 753	893	13 808
Roads, Pavements & Bridges		10 682	13 808	13 808	297	4 860	5 753	893	13 808
Storm water			-	-					
Infrastructure - Electricity		918	-	-	-	-	-	-	-
Generation									
Transmission & Reticulation		918							
Street Lighting									
Infrastructure - Water		699	16 640	16 640	-	81	6 933	6 852	16 640
Dams & Reservoirs									
Water purification									
Reticulation		699	16 640	16 640	-	81	6 933	6 852	16 640
Infrastructure - Sanitation		-	-	-	-	-	-	-	-
Reticulation									
Sewerage purification									
Infrastructure - Other		-	-	-	-	-	-	-	-
Waste Management									
Transportation									
Gas									
Other									
<b>Community</b>		-	-	-	-	-	-	-	-
Parks & gardens									
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other									
<b>Heritage assets</b>		-	-	-	-	-	-	-	-
Buildings									
Other									
<b>Investment properties</b>		-	-	-	-	-	-	-	-
Housing development									
Other									
<b>Other assets</b>		-	-	-	-	-	-	-	-
General vehicles									
Specialised vehicles		-	-	-	-	-	-	-	-
Plant & equipment									
Computers - hardware/equipment									
Furniture and other office equipment									
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-
List sub-class									
<b>Biological assets</b>		-	-	-	-	-	-	-	-
List sub-class									
<b>Intangibles</b>		-	-	-	-	-	-	-	-
Computers - software & programming									
Other									
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>12 299</b>	<b>30 448</b>	<b>30 448</b>	<b>297</b>	<b>4 942</b>	<b>12 687</b>	<b>7 745</b>	<b>30 448</b>





NC073 Emthanjeni - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November

Description		Ref	2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2014/15				Full Year Forecast
R thousands		1				YearTD actual	YearTD budget	YTD variance	YTD variance %		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure			6 969	1 250	1 250	16	154	521	367	70.4%	1 250
Infrastructure - Road transport			4 640	500	500	16	154	208	54	26.0%	500
Roads, Pavements & Bridges			4 640	500	500	16	154	208	54	26.0%	500
Storm water											
Infrastructure - Electricity			611	250	250	-	-	104	104	100.0%	250
Generation											
Transmission & Reticulation			611	250	250	-	-	104	104	100.0%	250
Street Lighting											
Infrastructure - Water			406	470	470	-	-	196	196	100.0%	470
Dams & Reservoirs											
Water purification			406	470	470	-	-	196	196	100.0%	470
Reticulation											
Infrastructure - Sanitation			-	-	-	-	-	-	-		-
Reticulation											
Sewerage purification											
Infrastructure - Other			1 312	30	30	-	-	13	13	100.0%	30
Waste Management				30	30	-	-	13	13	100.0%	30
Transportation											
Gas											
Other			1 312								
Community			63	396	396	-	3	165	162	98.2%	396
Parks & gardens			-	51	51	-	-	21	21	100.0%	51
Sportsfields & stadia			-	65	65	-	-	27	27	100.0%	65
Swimming pools			-	-	-	-	-	-	-		-
Community halls			63	250	250	-	-	104	104	100.0%	250
Libraries			-	-	-	-	-	-	-		-
Recreational facilities			-	-	-	-	-	-	-		-
Fire, safety & emergency			-	-	-	-	-	-	-		-
Security and policing			-	-	-	-	-	-	-		-
Buses			-	-	-	-	-	-	-		-
Clinics			-	-	-	-	-	-	-		-
Museums & Art Galleries			-	-	-	-	-	-	-		-
Cemeteries			-	30	30	-	3	13	10	76.2%	30
Social rental housing			-	-	-	-	-	-	-		-
Other			-	-	-	-	-	-	-		-
Heritage assets			-	-	-	-	-	-	-		-
Buildings											
Other											
Investment properties			-	-	-	-	-	-	-		-
Housing development											
Other											
Other assets			2 126	8 495	8 495	20	231	3 540	3 308	93.5%	8 495
General vehicles			959	3 660	3 660	-	-	1 525	1 525	100.0%	3 660
Specialised vehicles			-	1 770	1 770	-	-	737	737	100.0%	1 770
Plant & equipment			153	552	552	-	92	230	138	60.2%	552
Computers - hardware/equipment			515	698	698	11	109	291	182	62.5%	698
Furniture and other office equipment			-	462	462	9	20	193	173	89.5%	462
Abattoirs			-	-	-	-	-	-	-		-
Markets			-	-	-	-	-	-	-		-
Civic Land and Buildings			-	-	-	-	-	-	-		-
Other Buildings			500	510	510	-	11	212	202	94.9%	510
Other Land			-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-		-
Other			-	844	844	-	-	351	351	100.0%	844
Agricultural assets			-	-	-	-	-	-	-		-
List sub-class											
Biological assets			-	-	-	-	-	-	-		-
List sub-class											
Intangibles			-	-	-	-	-	-	-		-
Computers - software & programming											
Other											
Total Capital Expenditure on renewal of existing assets		1	9 159	10 141	10 141	36	389	4 225	3 837	90.8%	10 141
Specialised vehicles			-	1 770	1 770	-	-	737	737	0	1 770
Refuse				1 770	1 770	-	-	737	737	0	1 770
Fire											
Conservancy											
Ambulances											

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) must reconcile to total capital expenditure in Table C5

check balance





NC073 Emthanjeni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		4 435	5 918	5 918	832	1 417	1 973	556	28.2%	5 918
Infrastructure - Road transport		1 277	1 592	1 592	28	286	531	245	46.1%	1 592
Roads, Pavements & Bridges		1 277	1 592	1 592	28	286	531	245	46.1%	1 592
Storm water								-		
Infrastructure - Electricity		929	1 821	1 821	686	560	607	46	7.7%	1 821
Generation								-		
Transmission & Reticulation		929	1 821	1 821	686	560	607	46	7.7%	1 821
Street Lighting								-		
Infrastructure - Water		697	864	864	52	370	288	(82)	-28.4%	864
Dams & Reservoirs			172	172	-	17	57	40	69.9%	172
Water purification			273	273	52	70	91	21	22.8%	273
Reticulation		697	419	419	-	282	140	(143)	-102.0%	419
Infrastructure - Sanitation		464	822	822	45	88	274	186	68.0%	822
Reticulation		464	822	822	45	88	274	186	68.0%	822
Sewerage purification								-		
Infrastructure - Other		1 068	819	819	22	113	273	160	58.6%	819
Waste Management		967	819	819	22	113	273	160	58.6%	819
Transportation								-		
Gas								-		
Other		81						-		
Community		2 218	1 875	1 875	117	514	625	111	17.7%	1 875
Parks & gardens		232	38	38	-	2	13	11	83.1%	38
Sportsfields & stadia		104	66	66	-	5	22	17	78.7%	66
Swimming pools		-	321	321	47	105	107	2	1.7%	321
Community halls		244	433	433	10	41	144	103	71.4%	433
Libraries		128	44	44	-	6	15	8	56.6%	44
Recreational facilities		-	-	-			-	-	-	-
Fire, safety & emergency		-	879	879	60	348	293	(54)	-18.6%	879
Security and policing		-	-	-			-	-	-	-
Buses		-	-	-			-	-	-	-
Clinics		-	-	-			-	-	-	-
Museums & Art Galleries		-	-	-			-	-	-	-
Cemeteries		-	39	39	-	3	13	9	73.6%	39
Social rental housing		-	-	-			-	-	-	-
Other		1 509	56	56	-	4	19	15	78.9%	56
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings								-		
Other								-		
Investment properties		-	182	182	-	1	61	60	98.7%	182
Housing development			182	182	-	1	61	60	98.7%	182
Other								-		
Other assets		4 958	4 457	4 457	78	1 236	1 486	249	16.8%	4 457
General vehicles		2 322	2 066	2 066	57	592	689	97	14.1%	2 066
Specialised vehicles		-	366	366	-	-	122	122	100.0%	366
Plant & equipment		488	252	252	12	84	84	0	0.2%	252
Computers - hardware/equipment		290	370	370	0	263	123	(140)	-113.2%	370
Furniture and other office equipment		139	511	511	-	76	170	94	55.4%	511
Abattoirs			-	-			-	-	-	-
Markets			-	-			-	-	-	-
Civic Land and Buildings			-	-			-	-	-	-
Other Buildings		856	532	532	9	169	177	8	4.5%	532
Other Land		236	161	161	-	13	54	41	75.8%	161
Surplus Assets - (Investment or Inventory)			-	-			-	-	-	-
Other		627	198	198	-	39	66	27	40.3%	198
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class								-		
								-		
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class								-		
								-		
Intangibles		-	59	59	-	-	20	20	100.0%	59
Computers - software & programming			59	59	-		20	20	100.0%	59
Other								-		
Total Repairs and Maintenance Expenditure		11 611	12 491	12 491	1 028	3 168	4 164	995	23.9%	12 491
Specialised vehicles		-	366	366	-	-	122	122	0	366
Refuse			366	366	-		122	122	0	366
Fire								-		
Conservancy								-		
Ambulances								-		



NC073 Emthanjeni - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	4 765	4 765	-	-	-	-	-	4 765
Infrastructure - Road transport		-	2 433	2 433	-	-	-	-	-	2 433
Roads, Pavements & Bridges			2 433	2 433						2 433
Storm water										
Infrastructure - Electricity		-	482	482	-	-	-	-	-	482
Generation										
Transmission & Reticulation			482	482						482
Street Lighting										
Infrastructure - Water		-	955	955	-	-	-	-	-	955
Dams & Reservoirs										
Water purification										
Reticulation			955	955						955
Infrastructure - Sanitation		-	683	683	-	-	-	-	-	683
Reticulation			683	683						683
Sewerage purification										
Infrastructure - Other		-	213	213	-	-	-	-	-	213
Waste Management			213	213						213
Transportation										
Gas										
Other										
Community		-	1 450	1 450	-	-	-	-	-	1 450
Parks & gardens			-	-						-
Sportsfields & stadia			-	-						-
Swimming pools			-	-						-
Community halls			614	614						614
Libraries			460	460						460
Recreational facilities			-	-						-
Fire, safety & emergency			-	-						-
Security and policing			-	-						-
Buses			-	-						-
Clinics			125	125						125
Museums & Art Galleries			-	-						-
Cemeteries			124	124						124
Social rental housing			-	-						-
Other			127	127						127
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	20	20	-	-	-	-	-	20
Housing development										
Other			20	20						20
Other assets		-	2 445	2 445	-	-	-	-	-	2 445
General vehicles			326	326						326
Specialised vehicles		-	1 760	1 760	-	-	-	-	-	1 760
Plant & equipment			-	-						-
Computers - hardware/equipment			115	115						115
Furniture and other office equipment			12	12						12
Abattoirs			-	-						-
Markets			-	-						-
Civic Land and Buildings			49	49						49
Other Buildings			183	183						183
Other Land			-	-						-
Surplus Assets - (Investment or Inventory)			-	-						-
Other			-	-						-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other										
Total Depreciation		-	8 681	8 681	-	-	-	-	-	8 681
Specialised vehicles		-	1 760	1 760	-	-	-	-	-	1 760
Refuse			1 760	1 760						1 760
Fire										
Conservancy										
Ambulances										





**Chart C1 2014/15 Capital Expenditure Monthly Trend: actual v target**

Month	2013/14	Original Budget	Adjusted Budget	Monthly actual
Jul	–	1 803	–	816
Aug	–	10 571	–	561
Sep	–	1 742	–	1 968
Oct	–	1 618	–	1 652
Nov	–	3 615	–	333
Dec	–	2 489	–	–
Jan	–	784	–	–
Feb	–	4 321	–	–
Mar	–	5 070	–	–
Apr	–	3 900	–	–
May	–	2 618	–	–
Jun	–	2 057	–	–

**Chart C2 2014/15 Capital Expenditure: YTD actual v YTD target**

Month	YearTD actual	YearTD budget
Jul	816	1 803
Aug	1 378	12 374
Sep	3 346	14 116
Oct	4 998	15 734
Nov	5 330	19 349
Dec		21 839
Jan		22 622
Feb		26 944
Mar		32 014
Apr		35 914
May		38 532
Jun		40 589

**#VALUE!**

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2014/	–	7 769	5 024	2 901	2 706	6 949	24 128	–
2013/14	–	6 999	3 645	3 190	2 659	7 801	25 572	–



#VALUE!

	2013/14	Budget Year 2014/15
Organs of State	2 512	2 589
Commercial	4 237	4 368
Households	37 504	38 664
Other	3 740	3 856

#VALUE!

	Bulk Electricity	Bulk Water	PAYE deduction	VAT (output les Pensions / Retii	Loan repaymen	Trade Creditors	Auditor Genera
2013/14	-	-	-	-	-	-	31
Budget Year 2014/	-	-	-	-	-	-	3







Chart C1 2014/15 Capital Expenditure Monthly Trend: actual v 1

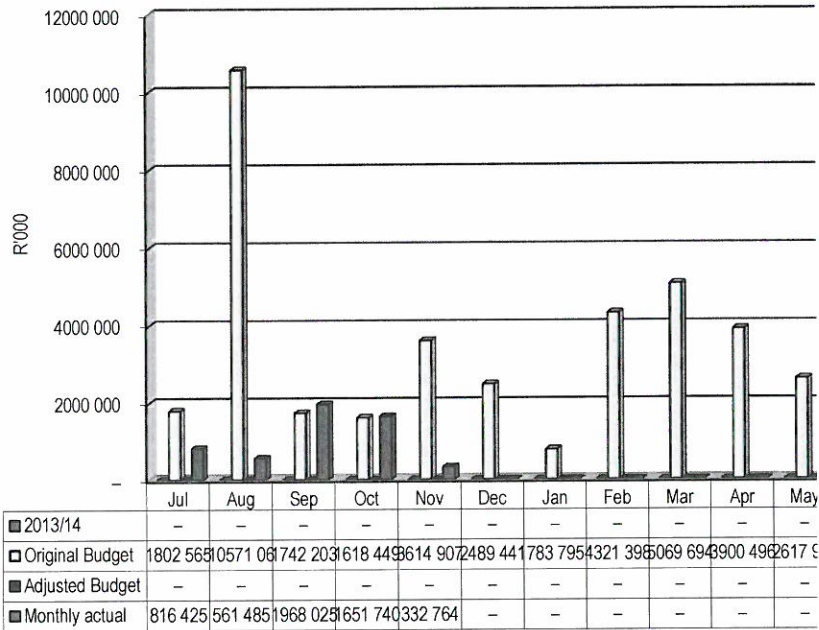
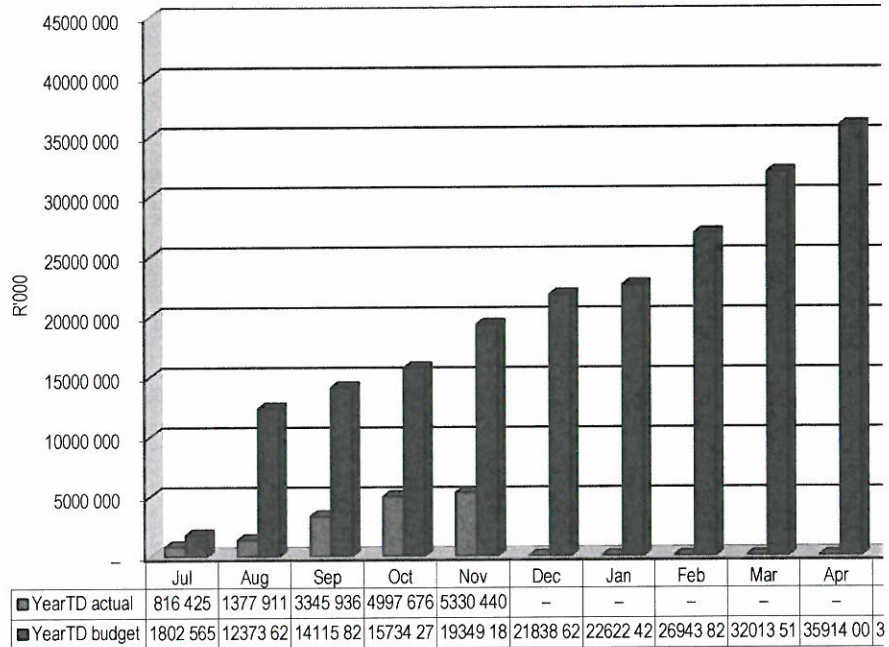
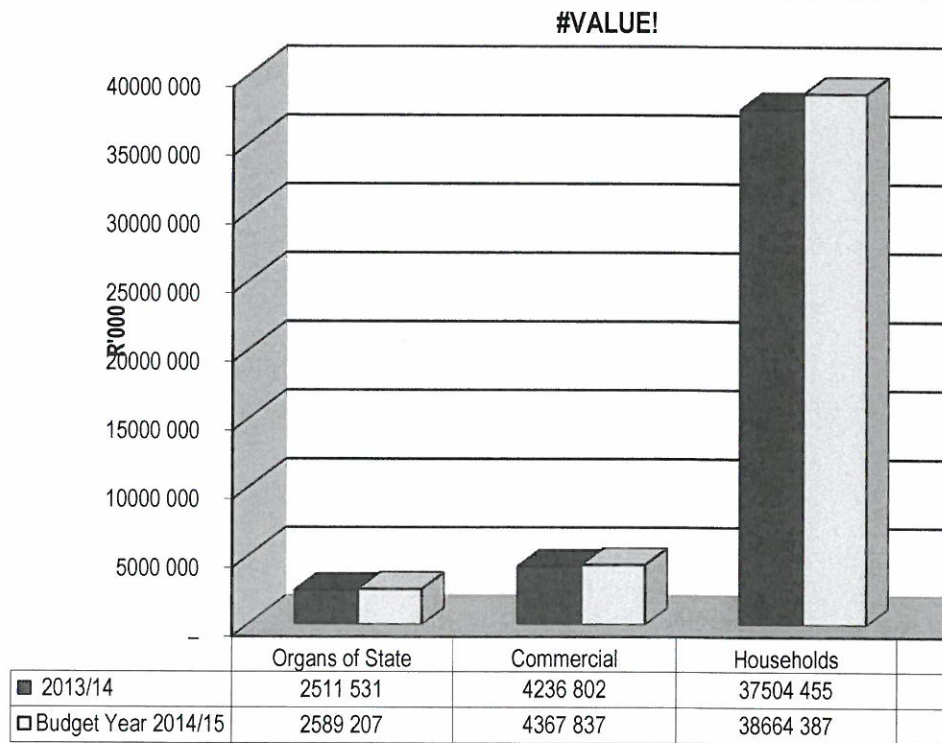
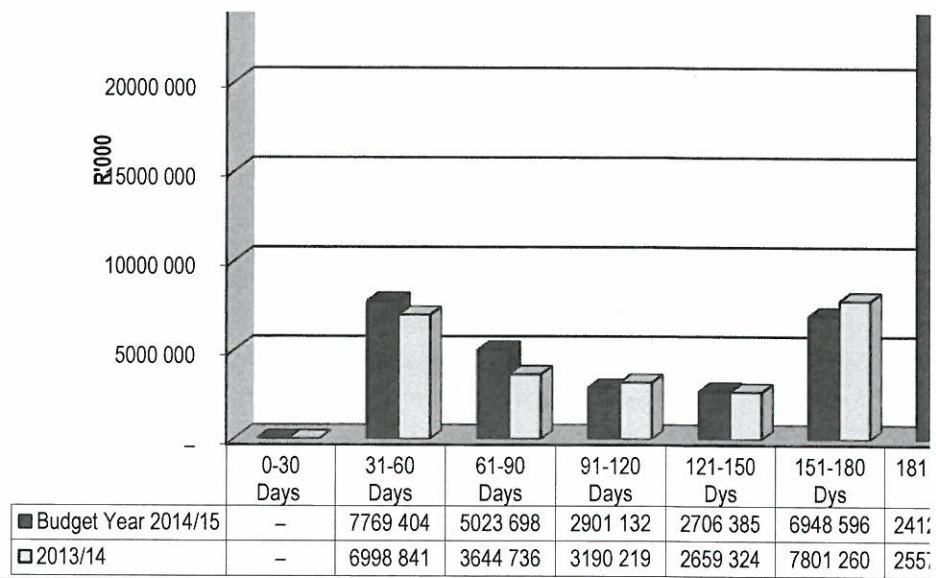


Chart C2 2014/15 Capital Expenditure: YTD actual v YTD



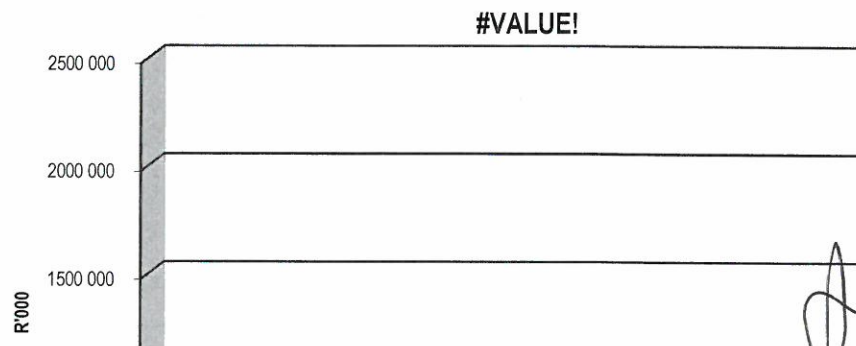
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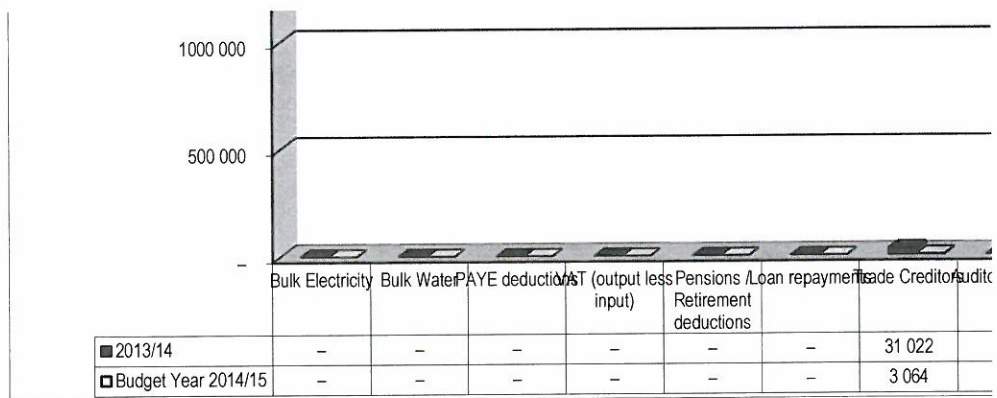


Other

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2 200





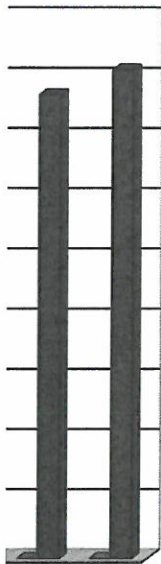


target



	Jun
	-
3282057 063	
	-
	-

target



May	Jun
-	-
38531 93	40589 00



*[Handwritten signature]*





or General	Other
-	1825 499
-	2200 075





## Municipal manager's quality certificate

I, Isak Visser the Municipal Manager of Emthanjeni Municipality hereby certify that the monthly budget statement for the month of November 2014 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

12/12/2014

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\_\_\_\_\_



