

EMTHANJENI MUNICIPALITY



MARCH 2016 QUARTERLY BUDGET STATEMENT FOR THE YEAR 2015-2016

SCHEDULE C:

QUARTERLY 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 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 Quarterly 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 - Quarterly Budget Statement

The Quarterly budget statement for March 2016 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

The audited outcomes for 2014/2015 reflected in this report final as the auditor general has already expressed an opinion on the Annual Financial statements.

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 1% below the year-to-date budget for March 2016.

The abnormally high revenue includes the annual property rates and other fixed service charges billed to consumers for the 2015/2016 financial year. As well as operating grants received that exceeds the Quarterly 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 18% below the year-to-date operating expenditure. 33.% of the total capital budget has been spent at 31 March 2016, with 93.9% of that being funded from capital grants.¹

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

Section 2 - Resolutions

IN-YEAR REPORTS 2015/2016

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

RECOMMENDATION:

- (a) That Council notes the Quarterly budget statement and supporting documentation for March 2016.

Section 3 - Executive Summary

3.1 Introduction

As already stated in the Mayor's Report the financial figures reflected in this report are final figures for 2014/2015.

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments)

Revenue by Source

Year-to-date revenue realised 1%, R1.351 million below year-to-date budget projections for March 2016².

Operating expenditure by type

Year-to-date expenditure is 18% or R30.173 million, below the year-to-date budget as at 31 March 2016.

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)

³ Table C4 - Total expenditure by type

Capital expenditure

Year-to-date expenditure on capital amounts to R6.469 million or 33% of the revised capital budget of R19.1 million⁴. 93.9% 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 negative cash & cash equivalents balance of -R1, 283 million⁶ and this has increased by R26, 203 million during the year-to-date to R 27, 486 million.

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

3.3 Material variances

Ref	Description	Variance
	R thousands	
1	Revenue By Source	
	Property rates	2 473
		9 815
	Transfers recognised - operational	(1 768)
	Other revenue	
2	Expenditure By Type	
	Debt impairment	(8 092)
		(6 936)
	Depreciation & asset impairment	1 133
	Bulk purchases	(6 254)
	Other expenditure	
3	Capital Expenditure	
	Road transport	(6 957)
		(121)
	Water	931
	Waste water management	
4	Financial Position	
5	Cash Flow	
	Other revenue	(4 479)
		8 351
	Government - operating	3 350
	Government - capital	(29 872)
	Capital assets	

3.4 Remedial or corrective steps

Description	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands		
Revenue By Source		
Property rates	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
Transfers recognised - operational	Payment schedule was only made available after the start of the financial year	The current situation will be corrected in the adjustment budget
Other revenue	Due to high usage of pre-paid electricity during winter months the estimated revenue was expected to be more	The current situation will be corrected in the adjustment budget
Expenditure By Type		
Debt impairment	Are Done at year end	The situation will be fixed at year end
Depreciation & asset impairment	Are Done at year end	The situation will be fixed at year end
Bulk purchases	Due to high cost of eskom winter tariffs	The current situation will be corrected in the adjustment budget
Other expenditure	other expenditure was estimated to be higher	The current situation will correct itself during the financial year
Capital Expenditure		
Road transport	Slow capital spending	The current situation will be corrected in the adjustment budget
Water	Slow capital spending	The current situation will be corrected in the adjustment budget
Waste water management	Slow capital spending	The current situation will be corrected in the adjustment budget
Cash Flow		
Other revenue	Due to high usage of pre-paid electricity during winter months the estimated revenue was expected to be more	The current situation will be corrected in the adjustment budget
Government - operating	Payment schedule was only made available after the start of the financial year	The current situation will be corrected in the adjustment budget
Government - capital	Payment schedule was only made available after the start of the financial year	The current situation will be corrected in the adjustment budget
Capital assets	Slow capital spending	The current situation will be corrected in the adjustment budget

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 investment)

Section 4 - In-year budget statement tables

4.1 Quarterly budget statements

4.1.1 Table C1: s71 Quarterly Budget Statement Summary

NC073 Emthanjani - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	22 075	27 503	27 503	1 136	23 100	20 627	2 473	12%	27 503
Service charges	97 741	108 111	103 111	8 399	74 149	79 083	(4 934)	-6%	108 111
Investment revenue	950	715	715	10	95	536	(441)	-82%	715
Transfers recognised - operational	39 550	40 601	40 601	9 203	40 266	30 451	9 815	32%	40 601
Other own revenue	34 337	34 768	35 568	2 099	20 833	26 396	(5 563)	-21%	34 768
Total Revenue (excluding capital transfers and contributions)	194 653	211 697	207 497	20 847	158 444	157 093	1 351	1%	211 697
Employee costs	66 864	66 804	66 804	5 536	50 909	50 102	808	2%	66 804
Remuneration of Councillors	4 126	4 580	4 580	367	3 266	3 435	(169)	-5%	4 580
Depreciation & asset impairment	61 386	9 248	9 248	-	-	6 936	(6 936)	-100%	9 248
Finance charges	1 337	2 556	3 556	170	428	2 317	(1 889)	-82%	2 556
Materials and bulk purchases	58 263	61 743	69 713	4 274	47 422	52 284	(4 862)	-9%	61 743
Transfers and grants	225	12 938	11 662	1 243	10 444	10 321	122	1%	12 938
Other expenditure	66 235	63 028	50 302	3 008	21 513	38 761	(17 247)	-44%	63 028
Total Expenditure	258 437	220 896	215 864	14 597	133 983	164 155	(30 173)	-18%	220 896
Surplus/(Deficit)	(63 784)	(9 199)	(8 367)	6 250	24 461	(7 063)	31 524	-446%	(9 199)
Transfers recognised - capital	14 694	56 565	13 398	-	1 500	25 157	(23 657)	-94%	56 565
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(49 091)	47 366	5 031	6 250	25 961	18 094	7 867	43%	47 366
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(49 091)	47 366	5 031	6 250	25 961	18 094	7 867	43%	47 366
Capital expenditure & funds sources									
Capital expenditure	14 194	67 344	19 121	327	6 469	14 344	(7 875)	-55%	57 344
Capital transfers recognised	13 833	55 958	12 791	310	6 076	9 593	(3 518)	-37%	55 958
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	5 046	-	-	-	-	-	-	5 046
Internally generated funds	362	6 341	6 331	17	393	4 751	(4 358)	-92%	6 341
Total sources of capital funds	14 194	67 344	19 121	327	6 469	14 344	(7 875)	-55%	67 344
Financial position									
Total current assets	125 401	109 842	99 318	-	138 783	-	-	-	109 842
Total non current assets	883 982	944 097	946 897	-	881 671	-	-	-	944 097
Total current liabilities	45 643	33 313	33 327	-	88 766	-	-	-	33 313
Total non current liabilities	54 198	67 490	63 471	-	2 348	-	-	-	67 490
Community wealth/Equity	909 543	953 136	949 417	-	929 341	-	-	-	953 136
Cash flows									
Net cash from (used) operating	14 269	55 260	25 550	17 415	36 155	19 162	(16 993)	-89%	25 550
Net cash from (used) investing	(13 008)	(59 374)	(18 967)	(325)	(6 317)	(34 635)	(28 318)	82%	(59 374)
Net cash from (used) financing	(2 777)	1 096	(894)	(582)	(2 352)	(2 304)	49	-2%	1 096
Cash/cash equivalents at the month/year end	(1 283)	606	4 407	-	26 203	(19 059)	(45 262)	237%	(34 010)
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	-	7 724	5 737	3 132	2 378	2 237	27 790	-	48 999
Creditors Age Analysis									
Total Creditors	5 989	613	796	825	-	-	-	-	8 223

Table C2: Quarterly Budget Statement – Financial Performance (standard classification)
 NC073 Emthanjeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q3 Third Quarter

R thousands	Description	Ref	Budget Year 2015/16										Full Year Forecast							
			2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	YTD variance %									
	Revenue - Standard	1																		
	Governance and administration																			
	Executive and council		43 011	46 348	46 348	4 932	42 212	34 761	7 452	21%	48 348									
	Budget and treasury office		5 537	3 335	3 335	704	5 303	2 502	2 802	112%	3 335									
	Corporate services		37 390	42 932	42 932	4 220	36 851	32 199	4 652	14%	42 932									
	Community and public safety																			
	Community and social services		25 486	10 229	10 229	289	4 946	7 672	(2 726)	-36%	10 229									
	Sport and recreation		1 516	1 844	1 844	54	1 680	1 363	296	21%	1 844									
	Public safety		112	114	114	4	177	86	91	107%	114									
	Housing		23 180	8 232	8 232	239	3 067	6 174	(3 107)	-50%	8 232									
	Health		678	39	39	3	22	29	(7)	-23%	39									
	Economic and environmental services																			
	Planning and development		11 044	13 110	13 110	301	1 016	9 832	(8 817)	-90%	13 110									
	Road transport		897	3 395	3 395	300	1 000	2 546	(1 546)	-61%	3 395									
	Environmental protection		10 147	9 715	9 715	1	16	7 286	(7 270)	-100%	9 715									
	Trading services																			
	Electricity		129 806	198 578	151 209	15 315	111 770	129 985	(18 215)	-14%	198 578									
	Water		66 606	83 494	79 994	6 632	56 777	61 220	(4 443)	-7%	83 494									
	Waste water management		25 602	41 211	30 511	3 153	23 272	26 628	(3 356)	-13%	41 211									
	Waste management		19 576	59 345	26 178	3 445	19 891	31 242	(11 361)	-36%	59 345									
	Other		18 021	14 526	14 526	2 085	11 840	10 895	945	9%	14 526									
	Total Revenue - Standard	2	209 347	268 262	220 895	20 847	159 944	182 250	(22 306)	-12%	268 262									
	Expenditure - Standard																			
	Governance and administration																			
	Executive and council		44 414	46 088	45 463	2 813	26 819	34 314	(7 495)	-22%	46 088									
	Budget and treasury office		16 148	13 292	12 819	972	8 084	9 780	(1 696)	-17%	13 292									
	Corporate services		17 363	20 440	20 290	1 034	10 669	15 270	(4 600)	-30%	20 440									
	Community and public safety																			
	Community and social services		41 885	29 011	29 085	1 828	16 853	21 801	(5 148)	-24%	29 011									
	Sport and recreation		4 142	4 162	4 167	326	2 968	3 125	(157)	-5%	4 162									
	Public safety		8 026	10 818	10 758	654	6 041	8 099	(2 049)	-25%	10 818									
	Housing		4 452	2 218	2 218	185	1 843	1 664	179	11%	2 218									
	Health		7	163	163	0	0	137	(137)	-100%	163									
	Economic and environmental services																			
	Planning and development		38 419	27 157	27 163	2 790	15 705	20 388	(4 664)	-23%	27 157									
	Road transport		19 447	10 663	10 670	986	7 813	8 000	(187)	-2%	10 663									
	Environmental protection		18 972	16 493	16 493	1 804	7 892	12 370	(4 477)	-36%	16 493									
	Trading services																			
	Electricity		132 297	117 903	113 414	7 220	73 349	88 817	(13 268)	-15%	117 903									
	Water		79 852	69 900	69 476	4 439	47 665	52 255	(4 590)	-9%	69 900									
	Waste water management		28 399	15 894	14 794	1 008	8 196	11 480	(3 285)	-29%	15 894									
	Waste management		12 790	16 926	15 060	874	8 405	11 934	(3 529)	-30%	16 926									
	Other		11 255	15 184	14 084	899	9 083	10 948	(1 864)	-17%	15 184									
	Total Expenditure - Standard	3	1 823	739	739	146	1 456	1 054	402	38%	739									
	Surplus/ (Deficit) for the year		258 437	220 896	215 864	14 597	133 983	164 155	(30 173)	-18%	220 896									
			(48 081)	47 368	5 031	6 250	25 961	18 094	7 867	43%	47 368									

Table C2: Quarterly 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: Quarterly 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) - Q3 Third Quarter

Vote Description		Budget Year 2015/16										
		2014/15	Audited Outcome	Ref	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands												
Revenue by Vote												
	Vote 1 - EXECUTIVE AND COUNCIL	5 537	3 335	704	3 335	3 335	5 303	2 502	2 802	112.0%	3 335	
	Vote 2 - FINANCE AND ADMINISTRATION	37 474	43 012	4 228	43 012	36 909	36 909	32 259	4 650	14.4%	43 012	
	Vote 3 - PLANNING AND DEVELOPMENT	897	3 395	300	3 395	1 000	1 000	2 546	(1 546)	-60.7%	3 395	
	Vote 4 - HEALTH	-	-	-	-	-	-	-	-	-	-	
	Vote 5 - COMMUNITY AND SOCIAL SERVICES	1 516	1 844	54	1 844	1 680	1 680	1 383	296	21.4%	1 844	
	Vote 6 - PUBLIC SAFETY	23 180	8 232	239	8 232	3 067	3 067	6 174	(3 107)	-50.3%	8 232	
	Vote 7 - SPORT AND RECREATION	112	114	4	114	177	177	86	91	106.9%	114	
	Vote 8 - ROAD TRANSPORT	10 147	9 715	1	9 715	16	16	7 286	(7 270)	-99.8%	9 715	
	Vote 9 - OTHER	-	-	-	-	-	-	-	-	-	-	
	Vote 10 - HOUSING SERVICES	678	39	3	39	22	22	29	(7)	-23.1%	39	
	Vote 11 - WASTE MANAGEMENT	18 021	14 526	2 085	14 526	11 840	11 840	10 895	945	8.7%	14 526	
	Vote 12 - WASTE WATER MANAGEMENT	19 576	59 345	3 445	26 178	19 881	19 881	31 242	(11 361)	-36.4%	59 345	
	Vote 13 - ELECTRICITY	66 606	83 494	6 632	79 994	56 777	56 777	61 220	(4 443)	-7.3%	83 494	
	Vote 14 - WATER	25 602	41 211	3 153	30 511	23 272	23 272	26 628	(3 356)	-12.6%	41 211	
	Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	
	Total Revenue by Vote	209 347	268 262	20 847	220 895	159 944	159 944	182 250	(22 306)	-12.2%	268 262	
Expenditure by Vote												
	Vote 1 - EXECUTIVE AND COUNCIL	16 148	13 292	972	12 819	8 084	8 084	9 780	(1 696)	-17.3%	13 292	
	Vote 2 - FINANCE AND ADMINISTRATION	28 265	33 673	1 641	32 644	18 735	18 735	24 535	(5 799)	-23.6%	32 794	
	Vote 3 - PLANNING AND DEVELOPMENT	19 447	10 663	986	10 670	7 813	7 813	8 000	(187)	-2.3%	10 663	
	Vote 4 - HEALTH	7	183	0	183	0	0	137	(137)	-99.8%	183	
	Vote 5 - COMMUNITY AND SOCIAL SERVICES	25 058	11 629	663	11 758	5 801	5 801	8 786	(2 984)	-34.0%	11 629	
	Vote 6 - PUBLIC SAFETY	8 026	10 818	654	10 758	6 041	6 041	8 089	(2 049)	-25.3%	10 818	
	Vote 7 - SPORT AND RECREATION	4 142	4 162	326	4 167	2 968	2 968	3 125	(157)	-5.0%	4 162	
	Vote 8 - ROAD TRANSPORT	18 972	16 493	1 804	16 493	7 892	7 892	12 370	(4 477)	-36.2%	16 493	
	Vote 9 - OTHER	1 623	739	146	739	1 456	1 456	1 054	402	38.1%	739	
	Vote 10 - HOUSING SERVICES	4 452	2 218	185	2 218	1 843	1 843	1 664	179	10.8%	2 218	
	Vote 11 - WASTE MANAGEMENT	11 255	15 184	899	14 084	9 083	9 083	10 948	(1 864)	-17.0%	15 184	
	Vote 12 - WASTE WATER MANAGEMENT	12 790	16 925	874	15 060	8 405	8 405	11 934	(3 529)	-29.6%	16 925	
	Vote 13 - ELECTRICITY	79 852	69 900	4 439	69 476	47 665	47 665	52 255	(4 590)	-8.8%	69 900	
	Vote 14 - WATER	28 399	15 894	1 008	14 794	8 196	8 196	11 480	(3 285)	-28.6%	15 894	
	Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	
	Total Expenditure by Vote	258 437	221 775	14 597	215 864	133 983	133 983	164 155	(30 173)	-18.4%	220 896	
	Surplus/ (Deficit) for the year	(49 091)	46 487	6 250	5 031	25 961	25 961	18 094	7 867	43.5%	47 366	

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

Vote Description		2014/15	Budget Year 2015/16					Full Year Forecast	
Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
1	13 833	10 000							
2	13 833	10 000							
4.7	13 833	10 000							
2	9	159	89		28	91	(63)	-69%	
	174	1 897	1 637		48	1 319	(1 271)	-66%	
	134	307	207			9	(9)	100%	
		88	88		10	66	(56)	-84%	
		261	261		192	196	(4)	-2%	
	45	11 724	11 724	24	1 836	8 793	(6 957)	-79%	
		31	31			23	(23)	100%	
		35 958	2 791	303	3 024	2 093	931	44%	
		6 726	2 100		1 317	1 428	(111)	-8%	
		180	180		14	135	(121)	90%	
	362	57 344	19 121	327	6 489	14 344	(7 875)	-55%	
	14 194	67 344	19 121	327	6 489	14 344	(7 875)	-55%	
Capital Expenditure - Standard Classification									
<i>Governance and administration</i>									
	183	2 056	1 726		78	1 410	(1 334)	-95%	
	9	159	89		28	91	(63)	-69%	
	49	1 369	1 369		22	1 027	(1 005)	-98%	
	125	528	268		26	292	(266)	-91%	
	179	657	557		203	452	(250)	-55%	
	134	307	207			190	(190)	100%	
		261	261		192	196	(4)	-2%	
		88	88		10	66	(56)	-84%	
	45								
<i>Economic and environmental services</i>									
		11 737	11 737	24	1 836	8 803	(6 966)	-79%	
		12	12			9	(9)	100%	
		11 724	11 724	24	1 836	8 793	(6 957)	-79%	
	13 933	52 895	5 102	303	4 354	3 678	675	18%	
		6 726	2 100		1 317	1 428	(111)	-8%	
	13 833	10 180	180		14	135	(121)	90%	
		35 958	2 791	303	3 024	2 093	931	44%	
		31	31			23	(23)	100%	
	14 194	67 344	19 121	327	6 489	14 344	(7 875)	-55%	
Funded by:									
National Government									
	13 833	55 958	12 791	310	6 076	9 593	(3 518)	-37%	
	13 833	55 958	12 791	310	6 076	9 593	(3 518)	-37%	
Borrowing									
		5 046							
	362	6 341	6 331	17	393	4 751	(4 358)	92%	
	14 194	67 344	19 121	327	6 489	14 344	(7 875)	-55%	
	13 833	55 958	12 791	310	6 076	9 593	(3 518)	-37%	
	13 833	55 958	12 791	310	6 076	9 593	(3 518)	-37%	
		5 046							
	362	6 341	6 331	17	393	4 751	(4 358)	92%	
	14 194	67 344	19 121	327	6 489	14 344	(7 875)	-55%	

Table C6: Quarterly Budget Statement - Financial Position

NC073 Ernthanjani - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter

Description	Ref	2014/15			Budget Year 2015/16			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Forecast		
R thousands								
ASSETS	1							
Current assets								
Cash		12 282	3 128	997	2 882	3 128		
Call investment deposits		-	9 070	2 789	11 074	9 070		
Consumer debtors		31 918	20 584	18 472	59 139	20 584		
Other debtors		18 237	10 167	10 167	2 692	10 167		
Current portion of long-term receivables		2	-	-	-	-		
Inv entory		62 963	66 894	66 894	62 996	66 894		
Total current assets		125 401	109 842	99 318	138 783	109 842		
Non current assets								
Long-term receivables		1	-	-	-	-		
Investments		26	8 575	11 375	26	8 575		
Investment property		5 004	5 004	5 004	5 004	5 004		
Investments in Associate		-	-	-	-	-		
Property, plant and equipment		878 712	930 037	930 037	876 289	930 037		
Agricultural		-	-	-	-	-		
Biological assets		-	-	-	-	-		
Intangible assets		235	413	413	235	413		
Other non-current assets		3	68	68	117	68		
Total non current assets		883 982	944 097	946 897	881 671	944 097		
TOTAL ASSETS		1 009 383	1 053 938	1 046 215	1 020 454	1 053 938		
LIABILITIES								
Current liabilities								
Bank overdraft		13 564	9 269	10 753	(2 553)	9 269		
Borrowing		2 478	3 003	3 003	(153)	3 003		
Consumer deposits		2 112	2 191	2 191	2 164	2 191		
Trade and other payables		26 142	16 752	15 283	28 184	16 752		
Provisions		1 346	2 097	2 097	61 123	2 097		
Total current liabilities		45 643	33 313	33 327	88 766	33 313		
Non current liabilities								
Borrowing		37 747	14 777	2 348	2 348	14 777		
Provisions		16 451	52 713	61 123	-	52 713		
Total non current liabilities		54 198	67 490	63 471	2 348	67 490		
TOTAL LIABILITIES		99 840	100 803	96 798	91 113	100 803		
NET ASSETS	2	909 543	953 136	949 417	929 341	953 136		
COMMUNITY WEALTH/EQUITY								
Accumulated Surplus/(Deficit)		909 543	953 136	949 417	927 088	953 136		
Reserves		-	-	-	2 253	-		
TOTAL COMMUNITY WEALTH/EQUITY	2	909 543	953 136	949 417	929 341	953 136		

Table C7: Quarterly Budget Statement - Cash Flow

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter

R thousands	Description	Ref	Budget Year 2015/16													
			2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast					
	CASH FLOW FROM OPERATING ACTIVITIES	1														
	Receipts															
	Property rates, penalties & collection charges		23 732	25 578	25 578	1 612	25 418	19 183	6 235	33%	25 578					
	Service charges		50 909	99 481	97 831	14 683	71 966	73 373	(1 407)	-2%	97 831					
	Other revenue		39 982	32 048	32 848	2 026	20 157	24 636	(4 479)	-18%	32 848					
	Government - operating		36 215	40 601	40 601	9 282	38 802	30 451	8 351	27%	40 601					
	Government - capital		14 694	56 565	13 398	4 374	13 398	10 049	3 350	33%	13 398					
	Interest		1 596	715	715	10	95	536	(441)	-82%	715					
	Dividends		-	-	-	-	-	-	-	-	-					
	Payments															
	Suppliers and employees		(151 296)	(184 234)	(170 203)	(13 160)	(122 806)	(127 652)	(4 847)	4%	(170 203)					
	Finance charges		(1 337)	(2 556)	(3 556)	(170)	(432)	(2 667)	(2 234)	84%	(3 556)					
	Transfers and Grants		(225)	(12 938)	(11 662)	(1 243)	(10 444)	(8 746)	1 697	-19%	(11 662)					
	NET CASH FROM/(USED) OPERATING ACTIVITIES		14 269	55 260	25 550	17 415	36 155	19 162	(16 993)	-89%	25 550					
	CASH FLOWS FROM INVESTING ACTIVITIES															
	Receipts															
	Proceeds on disposal of PPE		1 186	124	124	2	152	73	80	110%	124					
	Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-					
	Decrease (increase) other non-current receivables		(0)	-	-	-	-	-	-	-	-					
	Decrease (increase) in non-current investments		-	2 800	30	-	-	1 633	(1 633)	-100%	2 800					
	Payments															
	Capital assets		(14 194)	(62 298)	(19 121)	(327)	(6 469)	(36 341)	(29 872)	82%	(62 298)					
	NET CASH FROM/(USED) INVESTING ACTIVITIES		(13 008)	(59 374)	(18 967)	(325)	(6 317)	(34 635)	(28 316)	82%	(59 374)					
	CASH FLOWS FROM FINANCING ACTIVITIES															
	Receipts															
	Short term loans		-	-	-	-	-	-	-	-	-					
	Borrowing long term/refinancing		-	5 046	-	-	-	-	-	-	-					
	Increase (decrease) in consumer deposits		-	135	135	29	64	78	(14)	-18%	135					
	Payments															
	Repayment of borrowing		(2 777)	(4 084)	(1 028)	(612)	(2 417)	(2 382)	34	-1%	(4 084)					
	NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 777)	1 086	(894)	(582)	(2 352)	(2 304)	49	-2%	1 086					
	NET INCREASE/ (DECREASE) IN CASH HELD		(1 515)	(3 017)	5 690	16 508	27 486	(17 776)			(32 728)					
	Cash/cash equivalents at beginning:		233	3 624	(1 283)	(1 283)	(1 283)	(1 283)			(1 283)					
	Cash/cash equivalents at month/year end:		(1 283)	606	4 407	4 407	26 203	(19 059)			(34 010)					

PART 2 - SUPPORTING DOCUMENTATION Section 5 - Debtors' analysis

Supporting Table SC3

NC073 Eimhanjeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

Description	NT Code	Budget Year 2015/16										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy			
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	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		1 780	1 540	1 436	1 012	920	8 446		15 135	11 814				28 166	
Trade and Other Receivables from Exchange Transactions - Electricity	1300		3 813	2 618	611	381	336	2 089		9 848	3 417				9 451	
Receivables from Non-exchange Transactions - Property Rates	1400		820	368	276	246	244	10 874		12 829	11 641				13 044	
Receivables from Exchange Transactions - Waste Water Management	1500		780	720	466	451	432	3 685		6 435	4 934				17 482	
Receivables from Exchange Transactions - Waste Management	1600		414	389	275	228	230	1 904		3 439	2 637				8 866	
Receivables from Exchange Transactions - Property Rental Debtors	1700		-	-	-	-	-	-		-	-				-	
Interest on Arrear Debtor Accounts	1810		-	-	-	-	-	-		-	-				-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820		-	-	-	-	-	-		-	-				-	
Other	1900		117	103	68	59	75	892		1 314	1 095				2 782	
Total By Income Source	2000		7 724	5 737	3 132	2 378	2 237	27 790		48 999	35 538				83 592	
2014/15 - totals only			6797716 1/3	3582256 3/5	3247472 1/6	2475669 6/7	2571210 1/2	36383774 2/9		55 062	44 682				49065678 1/2	
Debtors Age Analysis By Customer Group																
Organs of State	2200		414	225	118	103	91	2 294		3 245	2 606				393	
Commercial	2300		2 130	541	349	202	78	412		3 712	1 041				2 134	
Households	2400		4 735	4 633	2 376	1 863	1 861	23 110		38 578	29 210				73 599	
Other	2500		444	339	289	210	208	1 974		3 464	2 680				7 466	
Total By Customer Group	2600		7 724	5 737	3 132	2 378	2 237	27 790		48 999	35 538				83 592	

Creditors' analysis

Supporting Table SC4

NC073 Emthanjani - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

Description	NT Code	Budget Year 2015/16										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	625	613	796	825							2 859	439
Auditor General	0800	-	-	-	-							-	-
Other	0900	5 364	-	-	-							5 364	2 417
Total By Customer Type	1000	5 989	613	796	825	-	-	-	-	-	-	8 223	2 856

Investment portfolio analysis

NC073 Emthanjani - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment		Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs	Yrs/Months							
R thousands										
<u>Municipality</u> General Investment		Yrs		Fixed Depos	30/06/2015		7.5%	11 270		11 270
Municipality sub-total								11 270	-	11 270
<u>Entities</u>										
Entities sub-total								-	-	-
TOTAL INVESTMENTS AND INTEREST	2							11 270	-	11 270

Allocation and grant receipts and expenditure: - Operating Revenue Framework

Description		Budget Year 2015/16											
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast			
R thousands													
RECEIPTS:													
Operating Transfers and Grants													
National Government:		38 876	39 459	39 459	9 282	28 678	29 594	(1 799)	-6.1%	39 459			
Local Government Equitable Share		35 342	35 929	35 929	8 982	25 148	26 947	(1 799)	-6.7%	35 929			
Finance Management		1 600	1 600	1 600	-	1 600	1 200			1 600			
Municipal Systems Improvement		934	930	930	-	930	698			930			
EPWP Incentive		1 000	1 000	1 000	300	1 000	750			1 000			
Provincial Government:		1 402	1 142	1 142	-	1 142	857	286	33.3%	1 142			
Housing		645	-	-	-	-	-	-		-			
Sport and Recreation		757	1 142	1 142	-	1 142	857	286	33.3%	1 142			
District Municipality:		-	-	-	-	-	-	-		-			
Other grant providers:		-	-	-	-	-	-	-		-			
Total Operating Transfers and Grants		40 278	40 601	40 601	9 282	29 820	30 451	(1 513)	-5.0%	40 601			
Capital Transfers and Grants													
National Government:		16 108	56 565	13 398	4 374	13 398	10 049	3 350	33.3%	13 398			
Municipal Infrastructure Grant (MIG)		16 108	11 898	11 898	4 374	11 898	8 924	2 975	33.3%	11 898			
Regional Bulk Infrastructure		-	10 000	-	-	-	-	-		-			
Integrated National Electrification Programme		-	1 500	1 500	-	1 500	1 125	375	33.3%	1 500			
Bucket Eradication Programme Grant		-	33 167	-	-	-	-	-		-			
Provincial Government:		-	-	-	-	-	-	-		-			
District Municipality:		-	-	-	-	-	-	-		-			
Other grant providers:		-	-	-	-	-	-	-		-			
Total Capital Transfers and Grants		16 108	56 565	13 398	4 374	13 398	10 049	3 350	33.3%	13 398			
TOTAL RECEIPTS OF TRANSFERS & GRANTS		56 386	97 166	53 999	13 656	43 218	40 499	1 836	4.5%	53 999			

Grant expenditure

NC073 Ermanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter										
Description	Budget Year 2015/16									
	2014/15	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:	12 181	39 459	39 459	1 307	11 196	29 594	(18 398)	-62.2%	39 459	
Local Government Equitable Share	8 428	35 929	35 929	1 004	7 684	26 947	(19 262)	-71.5%	35 929	
Finance Management	1 600	1 600	1 600	121	1 256	1 200	56	4.6%	1 600	
Municipal Systems Improvement	1 438	930	930	-	1 557	698	859	123.2%	930	
EPWP Incentive	715	1 000	1 000	182	699	750	(51)	-6.8%	1 000	
Provincial Government:	315	1 142	1 142	57	503	857	(353)	-41.2%	1 142	
Housing	-	-	-	-	167	-	167	#DIV/0!	-	
Sport and Recreation	315	1 142	1 142	57	336	857	(520)	-60.7%	1 142	
District Municipality:	-	-	-	-	-	-	-	-	-	
Other grant providers:	-	-	-	-	-	-	-	-	-	
Total operating expenditure of Transfers and Grants	12 496	40 601	40 601	1 364	11 699	30 451	(18 751)	-61.6%	40 601	
Capital expenditure of Transfers and Grants										
National Government:	14 025	56 565	13 398	315	7 152	10 049	(2 897)	-28.8%	13 398	
Municipal Infrastructure Grant (MIG)	13 944	11 898	11 898	315	5 835	8 924	(3 088)	-34.6%	11 898	
Regional Bulk Infrastructure	81	10 000	-	-	-	-	-	-	-	
Integrated National Electrification Programme	-	1 500	1 500	-	1 317	1 125	192	17.0%	1 500	
Bucket Eradication Programme Grant	-	33 167	-	-	-	-	-	-	-	
Provincial Government:	-	-	-	-	-	-	-	-	-	
District Municipality:	-	-	-	-	-	-	-	-	-	
Other grant providers:	-	-	-	-	-	-	-	-	-	
Total capital expenditure of Transfers and Grants	14 025	56 565	13 398	315	7 152	10 049	(2 897)	-28.8%	13 398	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	26 521	97 166	53 999	1 679	18 851	40 499	(21 648)	-53.5%	53 999	

Expenditure on councillor and board members allowances and employee benefits

NC073 Emthanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter 2014/15 Budget Year 2015/16									
Summary of Employee and Councillor remuneration									
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	A	B	C					%	D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	2 845	3 170	3 170	257	2 291	2 377	(86)	-4%	3 170
Pension and UIF Contributions	337	-	-	-	164	-	164	#DIV/0!	-
Medical Aid Contributions	36	-	-	-	18	-	18	#DIV/0!	-
Motor Vehicle Allowance	908	1 051	1 051	82	732	788	(56)	-7%	1 051
Cellphone Allowance	1	313	313	29	61	234	(173)	-74%	313
Other benefits and allowances	-	47	47	-	-	35	(35)	-100%	47
Sub Total - Councillors	4 126	4 580	4 580	367	3 266	3 435	(169)	-5%	4 580
% Increase		11.0%	11.0%						11.0%
Senior Managers of the Municipality									
Basic Salaries and Wages	3 449	3 442	3 442	278	3 160	2 582	578	22%	3 442
Pension and UIF Contributions	249	608	608	51	427	456	(29)	-6%	608
Medical Aid Contributions	131	110	110	5	61	83	(21)	-26%	110
Motor Vehicle Allowance	657	814	814	59	546	611	(65)	-11%	814
Cellphone Allowance	179	155	155	14	116	117	(0)	0%	155
Other benefits and allowances	249	240	240	18	217	180	37	20%	240
Sub Total - Senior Managers of Municipality	4 914	5 370	5 370	425	4 527	4 028	500	12%	5 370
% Increase		9.3%	9.3%						9.3%
Other Municipal Staff									
Basic Salaries and Wages	47 299	46 748	46 748	3 668	34 208	35 061	(852)	-2%	46 748
Pension and UIF Contributions	6 973	8 057	8 057	642	5 817	6 043	(226)	-4%	8 057
Medical Aid Contributions	2 557	1 614	1 614	217	1 989	1 211	678	56%	1 614
Overtime	2 432	2 006	2 006	266	2 139	1 505	634	42%	2 006
Motor Vehicle Allowance	1 141	1 050	1 050	83	725	788	(63)	-8%	1 050
Cellphone Allowance	339	207	207	14	127	155	(28)	-18%	207
Housing Allowances	101	733	733	60	536	550	(14)	-3%	733
Other benefits and allowances	908	963	963	154	906	722	184	25%	963
Post-retirement benefit obligations	201	56	56	6	36	42	(6)	-15%	56
Sub Total - Other Municipal Staff	61 950	61 434	61 434	5 110	46 382	46 075	307	1%	61 434
% Increase		-0.8%	-0.8%						-0.8%
Total Parent Municipality	70 991	71 384	71 384	5 902	54 176	53 538	638	1%	71 384
TOTAL SALARY, ALLOWANCES & BENEFITS	70 991	71 384	71 384	5 902	54 176	53 538	638	1%	71 384
% Increase		0.6%	0.6%						0.6%
TOTAL MANAGERS AND STAFF	66 864	66 804	66 804	5 536	50 909	50 103	806	2%	66 804

Capital programme performance

NC073 Emthanjani - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 Third Quarter

Month	Budget Year 2015/16									
	2014/15	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands										
<u>Monthly expenditure performance trend</u>										
July	816	12 135	135	63	63	135	72	53.5%	0%	
August	561	7 647	647	530	593	782	189	24.2%	1%	
September	1 968	3 391	3 391	378	970	4 173	3 203	76.7%	1%	
October	1 652	253	253	2 897	3 867	4 425	558	12.6%	6%	
November	333	13 879	756	734	4 602	5 182	580	11.2%	7%	
December	1 180	1 930	1 930	40	4 641	7 111	2 470	34.7%	7%	
January	271	5 803	803	1 127	5 769	7 915	2 146	27.1%	9%	
February	15	3 131	431	373	6 142	8 345	2 203	26.4%	9%	
March	2 675	9 587	9 587	327	6 469	17 933	11 464	63.9%	10%	
April	1 130	87	87	-	-	18 019	-	-	-	
May	896	4 535	535	-	-	18 554	-	-	-	
June	2 696	4 967	567	-	-	19 121	-	-	-	
Total Capital expenditure	14 194	67 344	19 121	6 469						

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 - M09 March

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		13 833	55 958	12 791	310	6 076	9 593	3 518	36.7%	45 958
Infrastructure - Road transport		13 833	8 500	8 500	8	1 735	6 375	4 640	72.8%	8 500
Roads, Pavements & Bridges		13 833	8 500	8 500	8	1 735	6 375	4 640	72.8%	8 500
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	1 500	1 500	-	1 317	1 125	(192)	-17.0%	1 500
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	1 500	1 500	-	1 317	1 125	(192)	-17.0%	1 500
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	10 000	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	10 000	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	35 958	2 791	303	3 024	2 093	(931)	-44.5%	35 958
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	35 958	2 791	303	3 024	2 093	(931)	-44.5%	35 958
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	13 833	55 958	12 791	310	6 076	9 593	3 518	36.7%	45 958

NC073 Emthanjeni - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q3 Third Quarter

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		13 833	55 958	12 791	310	6 076	9 593	3 518	36.7%	45 958
Infrastructure - Road transport		13 833	8 500	8 500	8	1 735	6 375	4 640	72.8%	8 500
Roads, Pavements & Bridges		13 833	8 500	8 500	8	1 735	6 375	4 640	72.8%	8 500
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	1 500	1 500	-	1 317	1 125	(192)	-17.0%	1 500
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	1 500	1 500	-	1 317	1 125	(192)	-17.0%	1 500
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	10 000	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	10 000	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	35 958	2 791	303	3 024	2 093	(931)	-44.5%	35 958
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	35 958	2 791	303	3 024	2 093	(931)	-44.5%	35 958
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	13 833	55 958	12 791	310	6 076	9 593	3 518	36.7%	45 958

NC073 Emthanjeni - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q3 Third

Description	Ref	2014/15	Budget Year 2015/16								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure		-	8 237	3 181	17	81	2 386	2 305	96.6%	8 237	
Infrastructure - Road transport		-	2 800	2 800	17	67	2 100	2 033	96.8%	2 800	
Roads, Pavements & Bridges		-	2 800	2 800	17	67	2 100	2 033	96.8%	2 800	
Storm water		-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		-	5 226	170	-	-	128	128	100.0%	5 226	
Generation		-	-	-	-	-	-	-	-	-	
Transmission & Retiulation		-	5 226	170	-	-	128	128	100.0%	5 226	
Street Lighting		-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	180	180	-	14	135	121	89.9%	180	
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	
Water purification		-	180	180	-	14	135	121	89.9%	180	
Retiulation		-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	
Retiulation		-	-	-	-	-	-	-	-	-	
Sewerage purification		-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	31	31	-	-	23	23	100.0%	31	
Waste Management		-	31	31	-	-	23	23	100.0%	31	
Transportation		-	-	-	-	-	-	-	-	-	
Gas		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Community		68	353	353	-	-	264	264	100.0%	353	
Parks & gardens		-	22	22	-	-	17	17	100.0%	22	
Sportsfields & stadia		-	39	39	-	-	29	29	100.0%	39	
Swimming pools		-	-	-	-	-	-	-	-	-	
Community halls		-	260	260	-	-	195	195	100.0%	260	
Libraries		-	-	-	-	-	-	-	-	-	
Recreational facilities		-	-	-	-	-	-	-	-	-	
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	
Security and policing		-	-	-	-	-	-	-	-	-	
Buses		-	-	-	-	-	-	-	-	-	
Clinics		-	-	-	-	-	-	-	-	-	
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	
Cemeteries		-	31	31	-	-	23	23	100.0%	31	
Social rental housing		-	-	-	-	-	-	-	-	-	
Other		68	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	
Buildings		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	
Housing development		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Other assets		294	1 913	1 913	-	304	1 435	1 130	78.8%	1 913	
General vehicles		-	-	-	-	-	-	-	-	-	
Specialised vehicles		-	-	-	-	-	-	-	-	-	
Plant & equipment		16	845	845	-	205	633	429	67.7%	845	
Computers - hardware/equipment		157	339	339	-	30	254	224	88.1%	339	
Furniture and other office equipment		-	189	189	-	59	142	83	58.6%	189	
Abattoirs		-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	
Other Buildings		-	540	540	-	10	405	394	97.4%	540	
Other Land		122	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Agricultural assets		-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	
Intangibles		-	884	884	-	9	866	658	98.7%	884	
Computers - software & programming		-	884	884	-	9	666	658	98.7%	884	
Other		-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on renewal of existing assets	1	-	362	11 386	6 331	17	393	4 751	4 358	91.7%	11 386
Specialised vehicles		-	-	-	-	-	-	-	-	-	
Refuse		-	-	-	-	-	-	-	-	-	
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

Chart C1 2015/16 Capital Expenditure Monthly Trend: actual v target

Month	2014/15	Original Budget	Adjusted Budget	Monthly actual
Jul	816	12 135	135	63
Aug	561	7 647	647	530
Sep	1 968	3 391	3 391	378
Oct	1 652	253	253	2 897
Nov	333	13 879	756	734
Dec	1 180	1 930	1 930	40
Jan	271	5 803	803	1 127
Feb	15	3 131	431	373
Mar	2 675	9 587	9 587	327
Apr	1 130	87	87	-
May	896	4 535	535	-
Jun	2 696	4 967	567	-

Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target

Month	YearTD actual	YearTD budget
Jul	63	135
Aug	593	782
Sep	970	4 173
Oct	3 867	4 425
Nov	4 602	5 182
Dec	4 641	7 111
Jan	5 769	7 915
Feb	6 142	8 345
Mar	6 469	17 933
Apr		18 019
May		18 554
Jun		19 121

Chart C3 Aged Consumer Debtors 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
Budget Year 2015/	-	7 724	5 737	3 132	2 378	2 237	27 790	-
2014/15	-	6 798	3 582	3 247	2 480	2 571	36 384	-

Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2014/15	Budget Year 2015/16
Organs of State	3 148	3 245
Commercial	3 601	3 712
Households	37 421	38 578
Other	3 360	3 464

Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deduction	VAT (output les	Pensions / Reti	Loan repaymen	Trade Creditors	Auditor Genera	Other
2014/15	-	-	-	-	-	-	439	-	2 417
Budget Year 2015/	-	-	-	-	-	-	2 859	-	5 364

Chart C1 2015/16 Capital Expenditure Monthly Trend: actual v target

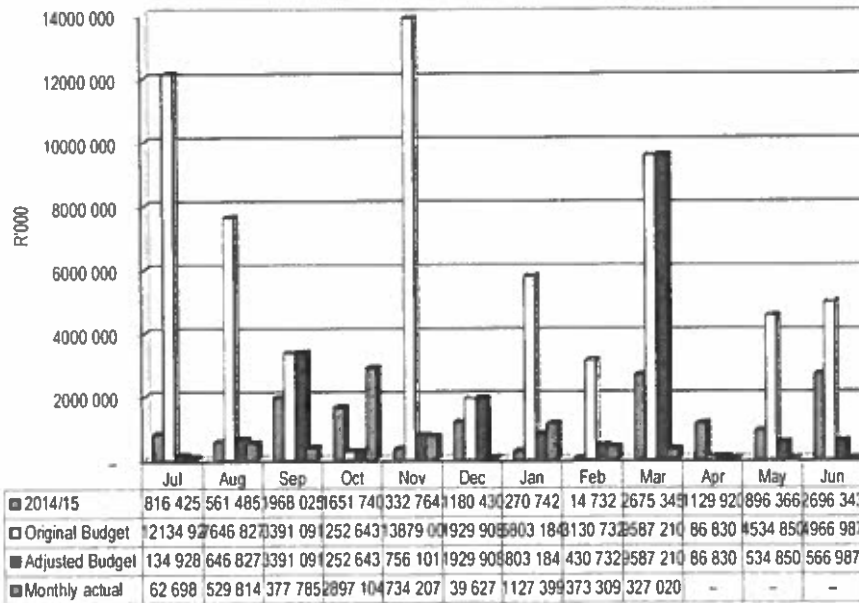


Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target

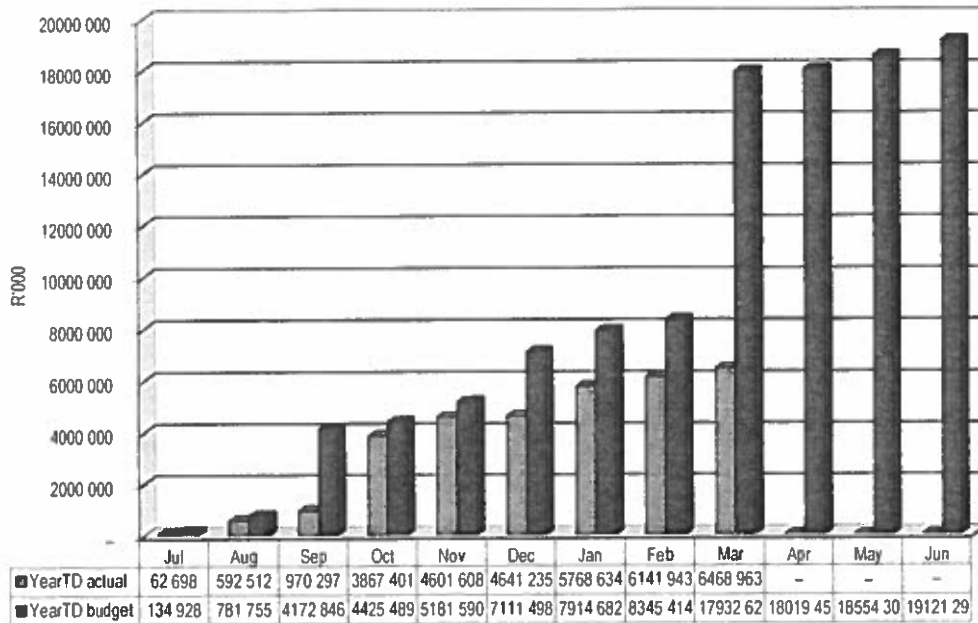
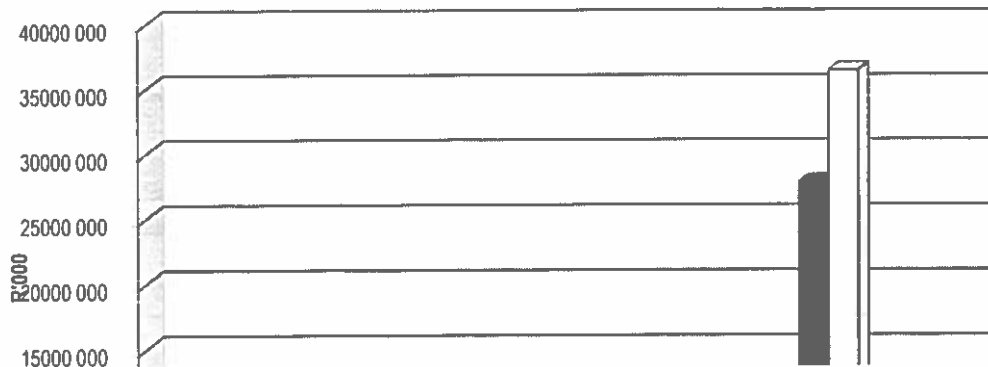


Chart C3 Aged Consumer Debtors Analysis



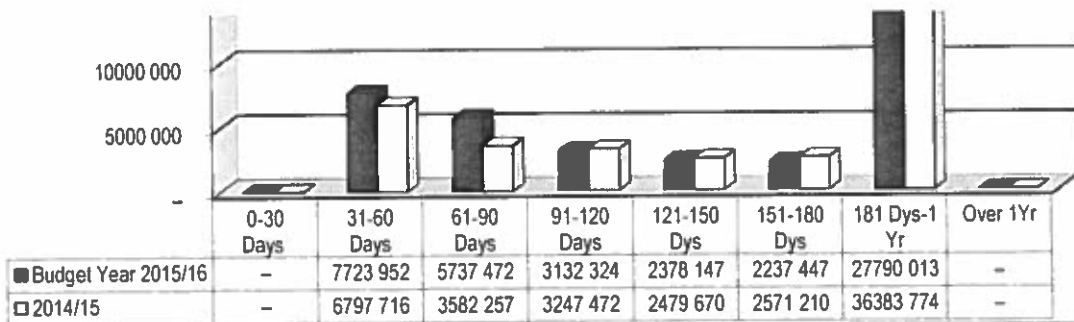


Chart C4 Consumer Debtors (total by Debtor Customer Category)

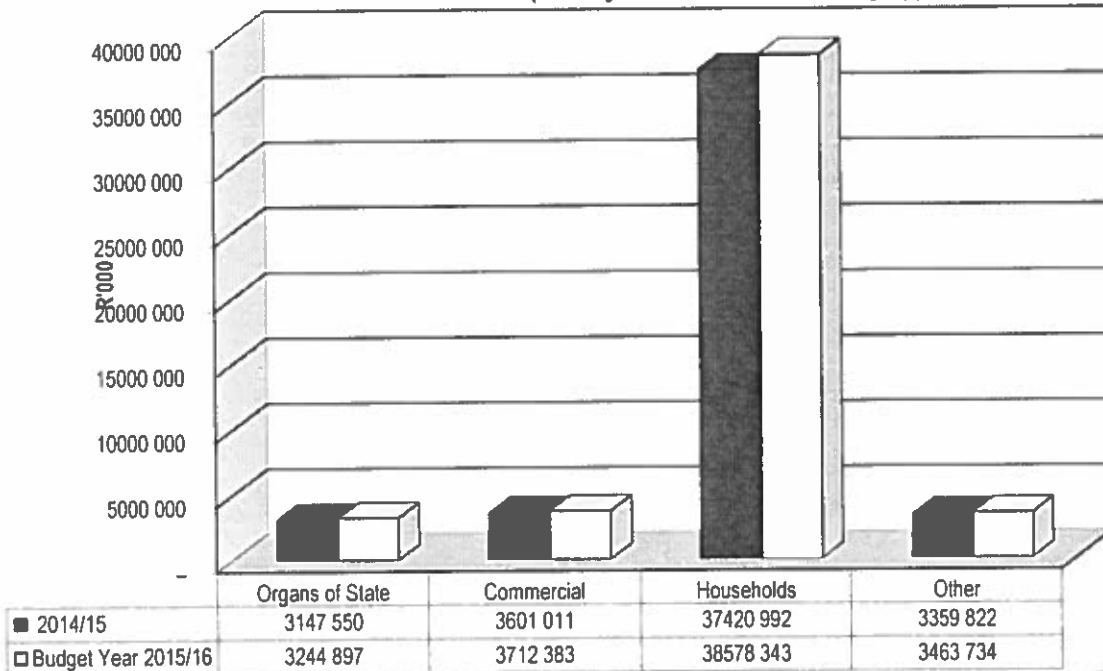
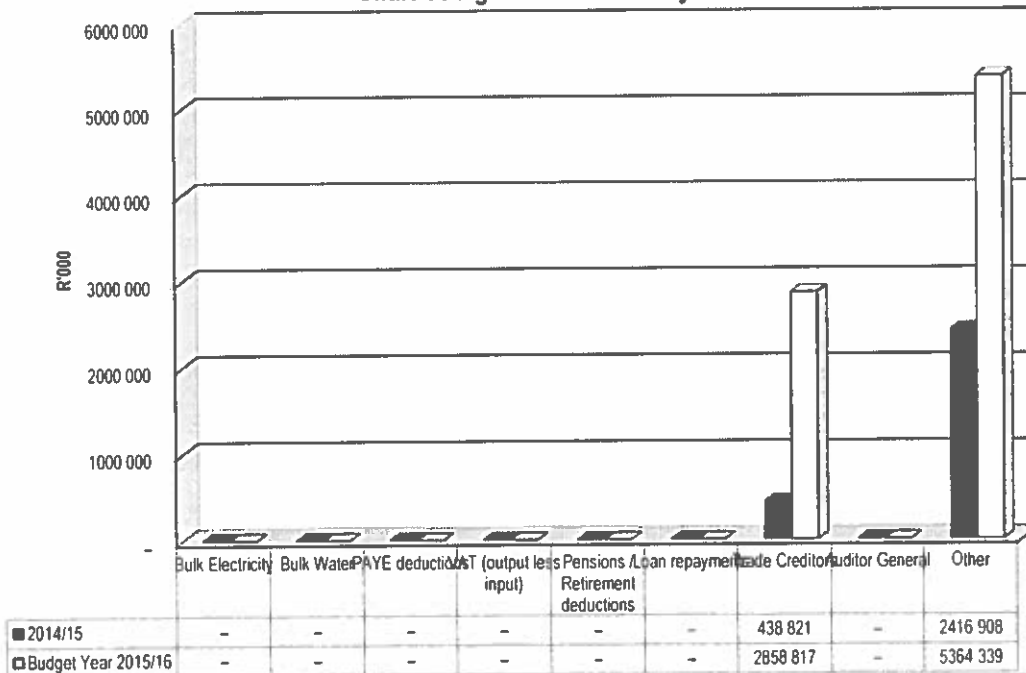


Chart C5 Aged Creditors Analysis



Municipal manager's quality certificate

I, Isak Visser the Municipal Manager of Emthanjeni Municipality hereby certify that the 3rd Quarterly budget statement for 2016 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

19/04/2016

