

EMTHANJENI MUNICIPALITY



4th QUARTER BUDGET STATEMENT FOR THE YEAR 2015-2016

NORTHERN CAPE PROVINCE PROVINCIAL TREASURY Pixley Ka Seme Region	
14 JUL 2016	
PO Box 533 DE AAR 7000	☎ 053 631 0347 ☎ 053 631 4365

A handwritten signature or mark, possibly initials, located to the right of the stamp.

SCHEDULE C:

QUARTERLY AND SUPPORTING DOCUMENTATION OF A MUNICIPALITY

Copies of this document can be viewed:

- **In the foyers of all municipal buildings**
- **All public libraries within the municipality**
 - **At www.emthanjeni.co.za**



Table of Contents

Table of Contents.....	1
Glossary	3
PART 1 - IN-YEAR REPORT	5
Section 1 - Mayor's Report	5
Section 2 - Resolutions.....	6
Section 3 - Executive Summary	6
Section 4 - In-year budget statement tables	8
PART 2 - SUPPORTING DOCUMENTATION	16
Section 5 - Debtors' analysis	16
Section 6 - Creditors' analysis.....	17
Section 7 - Investment portfolio analysis.....	18
Section 8 - Allocation and grant receipts and expenditure	20
Section 9 - Expenditure on councillor and board members allowances and employee benefits	22
Section 10 - Capital programme performance.....	22
Section 11 - Material variances to the SDBIP	27
Section 12 - Parent municipality financial performance.....	27
Section 13 - Municipal entity summary	27
Section 14 - In-year reports of municipal entities attached to the municipality's in-year report	27
Section 15 - Other supporting documentation.....	27
Section 16 - Municipal manager's quality certification.....	28



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 QUARTER 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 June 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.

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 -6% above the year-to-date budget for June 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. 51% of the total capital budget has been spent at 30 June 2016, with 91.73% 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 June 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 -6%, R12.498 million above year-to-date budget projections for June 2016².

Operating expenditure by type

Year-to-date expenditure is 18% or R40.077 million, below the year-to-date budget as at 30 June 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 R9.431 million or 51% of the capital budget of R19.121 million⁴. 91.72% 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, 283million⁶ and this has increased by R17, 202 million during the year-to-date to R 15, 919 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	R thousands	
	Service charges - electricity revenue	(5 653)
	Fines	3 677
	Other revenue	665
2	0	
	Debt impairment	(10 229)
	Depreciation & asset impairment	(9 248)
	Bulk purchases	1 122
	Other expenditure	(11 521)
3	le-year expenditure	
	Road transport	(6 706)
	Electricity	(783)
	Waste water management	28
4	Financial Position	
5	Cash Flow	
	Other revenue	(4 267)
	Capital assets	(9 690)

3.4 Remedial or corrective steps

Description	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands		
Revenue By Source		
Service charges - electricity revenue	Due to high usage during winter Quarterly s the estimated revenue was expected to be more	The current situation will correct itself during the financial year
finer	Payment schedule was only made available after the start of the financial year	The current situation will correct itself during the financial year
Other revenue	Due to high usage of pre-paid electricity during winter Quarterly s the estimated revenue was expected to be more	The current situation will correct itself during the financial year
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 other expenditure was estimated to be higher	The current situation will correct itself during the financial year
Other expenditure		The current situation will correct itself during the financial year
Capital Expenditure		
Road transport	Slow capital spending	The current situation will be corrected as the municipality will increase spending
Electricity	Slow capital spending	The current situation will be corrected as the municipality will increase spending
Waste water management	Slow capital spending	The current situation will be corrected as the municipality will increase spending
Financial Position		
Cash Flow		
Other revenue	Due to high usage of pre-paid electricity during winter QUARTERS the estimated revenue was expected to be more	The current situation will correct itself during the financial year
Capital assets	Slow capital spending	The current situation will be corrected as the municipality will increase spending

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

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	1 094	26 102	27 503	(1 400)	-5%	27 503
Service charges	97 741	108 111	103 111	9 454	97 556	103 111	(5 555)	-5%	108 111
Investment revenue	950	715	715	1 058	1 163	715	448	63%	715
Transfers recognised - operational	39 550	40 601	40 601	(1 915)	40 601	40 601	-		40 601
Other own revenue	34 337	34 768	35 568	3 594	29 577	35 568	(5 991)	-17%	34 768
Total Revenue (excluding capital transfers and contributions)	194 653	211 697	207 497	13 285	194 999	207 497	(12 498)	-6%	211 697
Employee costs	66 864	66 804	66 804	6 097	68 225	66 804	1 422	2%	66 804
Remuneration of Councillors	4 126	4 580	4 580	367	4 367	4 580	(213)	-5%	4 580
Depreciation & asset impairment	61 386	9 248	9 248	-	-	9 248	(9 248)	-100%	9 248
Finance charges	1 337	2 556	3 556	191	639	3 556	(2 917)	-82%	2 556
Materials and bulk purchases	58 263	61 743	69 713	7 923	63 688	69 713	(6 027)	-9%	61 743
Transfers and grants	225	12 938	11 662	1 576	13 840	11 662	2 178	19%	12 938
Other expenditure	66 235	63 028	50 302	2 999	27 701	52 973	(25 272)	-48%	63 028
Total Expenditure	258 437	220 896	215 864	19 152	178 458	216 535	(40 077)	-18%	220 896
Surplus/(Deficit)	(63 784)	(9 199)	(8 367)	(5 867)	16 542	(11 038)	27 578	-250%	(9 199)
Transfers recognised - capital	14 694	56 565	13 398	-	1 535	13 398	(11 863)	-89%	56 565
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(49 091)	47 366	5 031	(5 867)	18 077	2 360	15 716	666%	47 366
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(49 091)	47 366	5 031	(5 867)	18 077	2 360	15 716	666%	47 366
Capital expenditure & funds sources									
Capital expenditure	14 194	67 344	19 121	2 505	9 431	19 121	(9 690)	-51%	19 121
Capital transfers recognised	13 833	55 958	12 791	2 319	8 651	12 791	(4 140)	-32%	12 791
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	5 046	-	-	-	-	-	-	-
Internally generated funds	382	6 341	6 331	185	780	6 331	(5 550)	-88%	6 331
Total sources of capital funds	14 194	67 344	19 121	2 505	9 431	19 121	(9 690)	-51%	19 121
Financial position									
Total current assets	125 401	109 842	99 318	-	142 125	-	-	-	109 842
Total non current assets	883 982	944 097	946 897	-	881 383	-	-	-	944 097
Total current liabilities	45 643	33 313	33 327	-	105 103	-	-	-	33 313
Total non current liabilities	54 198	67 490	63 471	-	1 914	-	-	-	67 490
Community wealth/Equity	908 543	953 136	949 417	-	916 491	-	-	-	953 136
Cash flows									
Net cash from (used) operating	14 269	55 260	25 550	(3 469)	28 989	25 550	(3 439)	-13%	25 550
Net cash from (used) investing	(13 008)	(59 374)	(18 967)	(2 415)	(9 134)	(18 969)	(9 835)	52%	(18 967)
Net cash from (used) financing	(2 777)	1 096	(894)	(5)	(2 653)	(894)	1 759	-197%	(894)
Cash/cash equivalents at the month/year end	(1 283)	606	4 407	-	15 919	4 404	(11 515)	-281%	4 407
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-t Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	8 391	3 744	2 817	2 576	2 765	19 817	-	40 110
Creditors Age Analysis									
Total Creditors	4 490	-	-	-	-	-	-	-	4 490

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

R thousands	Description	Ref	2014/15		Budget Year 2015/16					Full Year Forecast		
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		YTD variance %	
	Revenue - Standard	1										
	<i>Governance and administration</i>											
	Executive and council		43 011	46 348	46 348	418	46 264	46 348	(64)	0%	46 348	
	Budget and treasury office		5 537	3 335	3 335	(1 850)	4 236	3 335	901	27%	3 335	
	Corporate services		37 390	42 932	42 932	2 256	41 966	42 932	(967)	-2%	42 932	
	<i>Community and public safety</i>											
	Community and social services		25 486	10 229	10 229	124	5 960	10 229	(4 269)	-42%	10 229	
	Sport and recreation		1 516	1 844	1 844	80	1 898	1 844	54	3%	1 844	
	Public safety		112	114	114	2	182	114	68	60%	114	
	Housing		23 180	8 232	8 232	39	3 815	8 232	(4 417)	-54%	8 232	
	Health		678	39	39	3	65	39	27	69%	39	
	<i>Economic and environmental services</i>											
	Planning and development		11 044	13 110	13 110	2	1 025	13 110	(12 085)	-92%	13 110	
	Road transport		807	3 395	3 395	-	1 000	3 395	(2 395)	-71%	3 395	
	Environmental protection		10 147	9 715	9 715	2	25	9 715	(9 690)	-100%	9 715	
	<i>Trading services</i>											
	Electricity		129 866	198 576	151 209	12 741	143 265	151 209	(7 044)	-5%	198 576	
	Water		66 606	83 494	79 994	8 188	74 731	79 994	(5 263)	-7%	83 494	
	Waste water management		25 602	41 211	30 511	2 556	29 989	30 511	(542)	-2%	41 211	
	Waste management		19 576	59 345	26 178	1 256	24 199	26 178	(1 980)	-8%	59 345	
	Other		18 021	14 526	14 526	741	14 366	14 526	(160)	-1%	14 526	
	Total Revenue - Standard	2	209 347	266 262	220 895	13 285	196 534	220 895	(24 361)	-11%	266 262	
	Expenditure - Standard											
	<i>Governance and administration</i>											
	Executive and council		44 414	46 086	45 463	3 014	34 909	45 463	(10 554)	-23%	46 086	
	Budget and treasury office		16 148	13 292	12 819	1 052	10 759	12 819	(2 060)	-16%	13 292	
	Corporate services		17 363	20 440	20 290	1 232	13 620	20 290	(6 670)	-33%	20 440	
	<i>Community and public safety</i>											
	Community and social services		41 685	29 011	29 085	2 293	22 259	29 245	(6 985)	-24%	29 011	
	Sport and recreation		25 058	11 629	11 758	790	7 841	11 918	(4 077)	-34%	11 629	
	Public safety		4 142	4 182	4 167	386	3 966	4 167	(200)	-5%	4 182	
	Housing		8 026	10 818	10 758	804	7 997	10 758	(2 761)	-26%	10 818	
	Health		4 452	2 218	2 218	312	2 453	2 218	235	11%	2 218	
	<i>Economic and environmental services</i>											
	Planning and development		38 419	27 157	27 163	2 535	21 212	27 163	(5 951)	-22%	27 157	
	Road transport		19 447	10 663	10 670	1 773	10 893	10 670	223	2%	10 663	
	Environmental protection		18 972	16 493	16 493	763	10 320	16 493	(6 174)	-37%	16 493	
	<i>Trading services</i>											
	Electricity		132 297	117 903	113 414	11 132	98 464	115 925	(17 461)	-15%	117 903	
	Water		79 852	69 900	69 476	7 993	64 097	69 476	(5 379)	-8%	69 900	
	Waste water management		28 399	15 894	14 794	1 193	11 365	14 794	(3 429)	-23%	15 894	
	Waste management		12 790	15 060	15 060	908	10 036	17 571	(6 535)	-37%	15 060	
	Other		1 255	15 184	14 084	1 037	11 966	14 084	(2 118)	-15%	15 184	
	Total Expenditure - Standard	3	1 623	220 896	218 739	179	1 613	218 739	874	116%	220 896	
	Surplus/ (Deficit) for the year		49 091	47 366	5 031	(5 867)	18 077	2 360	15 716	666%	47 366	

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 Enthanjeni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote 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														
Revenue by Vote	1													
Vote 1 - EXECUTIVE AND COUNCIL		5 537	3 335	3 335	(1 850)	4 236	3 335	901	27.0%	3 335	3 335	901	27.0%	3 335
Vote 2 - FINANCE AND ADMINISTRATION		37 474	43 012	43 012	2 268	42 048	43 012	(965)	-2.2%	43 012	43 012	(965)	-2.2%	43 012
Vote 3 - PLANNING AND DEVELOPMENT		897	3 395	3 395	-	1 000	3 395	(2 395)	-70.5%	3 395	3 395	(2 395)	-70.5%	3 395
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 516	1 844	1 844	80	1 898	1 844	54	2.9%	1 844	1 844	54	2.9%	1 844
Vote 6 - PUBLIC SAFETY		23 180	8 232	8 232	39	3 815	8 232	(4 417)	-53.7%	8 232	8 232	(4 417)	-53.7%	8 232
Vote 7 - SPORT AND RECREATION		112	114	114	2	182	114	68	59.8%	114	114	68	59.8%	114
Vote 8 - ROAD TRANSPORT		10 147	9 715	9 715	2	25	9 715	(9 690)	-99.7%	9 715	9 715	(9 690)	-99.7%	9 715
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING SERVICES		678	39	39	3	65	39	27	68.6%	39	39	27	68.6%	39
Vote 11 - WASTE MANAGEMENT		18 021	14 526	14 526	741	14 366	14 526	(160)	-1.1%	14 526	14 526	(160)	-1.1%	14 526
Vote 12 - WASTE WATER MANAGEMENT		19 576	59 345	26 178	1 256	24 199	26 178	(1 980)	-7.6%	59 345	26 178	(1 980)	-7.6%	59 345
Vote 13 - ELECTRICITY		66 606	83 494	79 994	8 188	74 731	79 994	(5 263)	-6.6%	83 494	79 994	(5 263)	-6.6%	83 494
Vote 14 - WATER		25 602	41 211	30 511	2 556	29 969	30 511	(542)	-1.8%	41 211	30 511	(542)	-1.8%	41 211
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	209 347	268 262	220 895	13 285	196 534	220 895	(24 361)	-11.0%	220 895	220 895	(24 361)	-11.0%	268 262
Expenditure by Vote	1													
Vote 1 - EXECUTIVE AND COUNCIL		16 148	13 292	12 819	1 052	10 759	12 819	(2 060)	-16.1%	13 292	12 819	(2 060)	-16.1%	13 292
Vote 2 - FINANCE AND ADMINISTRATION		28 265	33 673	32 644	1 961	24 150	32 644	(8 494)	-26.0%	32 794	32 644	(8 494)	-26.0%	32 794
Vote 3 - PLANNING AND DEVELOPMENT		19 447	10 663	10 670	1 773	10 893	10 670	223	2.1%	10 663	10 670	223	2.1%	10 663
Vote 4 - HEALTH		7	183	183	1	1	183	(182)	-99.2%	183	183	(182)	-99.2%	183
Vote 5 - COMMUNITY AND SOCIAL SERVICES		25 058	11 629	11 758	790	7 841	11 918	(4 077)	-34.2%	11 629	11 918	(4 077)	-34.2%	11 629
Vote 6 - PUBLIC SAFETY		8 026	10 818	10 758	804	7 997	10 758	(2 761)	-25.7%	10 818	10 758	(2 761)	-25.7%	10 818
Vote 7 - SPORT AND RECREATION		4 142	4 162	4 167	386	3 966	4 167	(200)	-4.8%	4 162	4 167	(200)	-4.8%	4 162
Vote 8 - ROAD TRANSPORT		18 972	16 493	16 493	763	10 320	16 493	(6 174)	-37.4%	16 493	16 493	(6 174)	-37.4%	16 493
Vote 9 - OTHER		1 623	739	739	179	1 613	739	874	118.2%	739	739	874	118.2%	739
Vote 10 - HOUSING SERVICES		4 452	2 218	2 218	312	2 453	2 218	235	10.6%	2 218	2 218	235	10.6%	2 218
Vote 11 - WASTE MANAGEMENT		11 255	15 184	14 084	1 037	11 966	14 084	(2 118)	-15.0%	15 184	14 084	(2 118)	-15.0%	15 184
Vote 12 - WASTE WATER MANAGEMENT		12 790	16 925	15 060	908	11 036	17 571	(6 535)	-37.2%	16 925	17 571	(6 535)	-37.2%	16 925
Vote 13 - ELECTRICITY		79 852	69 900	69 476	7 983	64 087	69 476	(5 379)	-7.7%	69 900	69 476	(5 379)	-7.7%	69 900
Vote 14 - WATER		28 399	15 894	14 794	1 193	11 365	14 794	(3 429)	-23.2%	15 894	14 794	(3 429)	-23.2%	15 894
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	258 437	221 775	215 864	19 152	178 458	215 864	(40 077)	-18.3%	215 864	215 864	(40 077)	-18.3%	220 896
Surplus/ (Deficit) for the year	2	(49 091)	46 487	5 031	(5 867)	18 077	5 031	15 716	665.9%	47 366	47 366	15 716	665.9%	47 366

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

NC073 Erntshantl - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

R thousands	Ref	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										
		Revenue By Source																			
		Property rates	21 905	27 503	27 503	1 094	26 102	27 503	(1 400)	-5%	27 503	27 503								27 503	
		Property rates - penalties & collection charges	170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Service charges - electricity revenue	59 935	57 935	53 635	4 911	47 982	53 635	(5 653)	-11%	57 935	57 935								57 935	
		Service charges - water revenue	20 888	26 111	25 411	2 536	25 133	25 411	(278)	-1%	26 111	26 111								26 111	
		Service charges - sanitation revenue	10 691	14 888	14 888	1 240	15 235	14 888	347	2%	14 888	14 888								14 888	
		Service charges - refuse revenue	5 822	8 937	8 937	734	8 804	8 937	(133)	-1%	8 937	8 937								8 937	
		Service charges - other	405	240	240	33	401	240	162	68%	240	240								240	
		Rental of facilities and equipment	1 189	652	652	69	799	652	147	23%	652	652								652	
		Interest earned - external investments	950	715	715	1 058	1 163	715	448	63%	715	715								715	
		Interest earned - outbonding debtors	646	873	873	60	698	873	(175)	-20%	873	873								873	
		Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Fines	23 011	7 581	7 581	42	3 904	7 581	(3 677)	-49%	7 581	7 581								7 581	
		Licences and permits	1 257	2 099	2 099	3	310	2 099	(1 790)	-85%	2 099	2 099								2 099	
		Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Transfers recognised - operational	39 550	40 601	40 601	(1 915)	40 601	40 601	(655)	-3%	40 601	40 601								40 601	
		Other revenue	7 256	23 434	24 234	3 331	23 568	24 234	(665)	-3%	23 434	23 434								23 434	
		Gains on disposal of PPE	979	130	130	90	258	130	168	130%	130	130								130	
		Total Revenue (excluding capital transfers and contributions)	194 853	211 897	207 497	13 265	194 999	207 497	(12 498)	-6%	207 497	207 497								211 897	
		Expenditure By Type																			
		Employee related costs	66 864	66 804	66 804	6 097	68 225	66 804	1 422	2%	66 804	66 804								66 804	
		Remuneration of councillors	4 126	4 580	4 580	367	4 367	4 580	(213)	-5%	4 580	4 580								4 580	
		Debt impairment	35 712	11 429	10 229	-	-	10 229	(10 229)	-100%	11 429	11 429								11 429	
		Depreciation & asset impairment	61 386	9 248	9 248	-	-	9 248	(9 248)	-100%	9 248	9 248								9 248	
		Finance charges	1 337	2 556	3 556	191	639	3 556	(2 917)	-82%	2 556	2 556								2 556	
		Bulk purchases	47 049	53 094	53 094	5 631	54 216	53 094	1 122	2%	53 094	53 094								53 094	
		Other materials	11 215	8 648	16 618	2 292	9 470	16 618	(7 149)	-43%	8 648	8 648								8 648	
		Contracted services	7 800	9 629	10 329	1 296	6 808	10 329	(3 521)	-34%	9 629	9 629								9 629	
		Transfers and grants	225	12 938	11 662	1 578	13 840	11 662	2 178	19%	12 938	12 938								12 938	
		Other expenditure	21 979	41 969	29 743	1 703	20 893	32 414	(11 521)	-36%	41 969	41 969								41 969	
		Loss on disposal of PPE	744	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Total Expenditure	258 437	220 896	215 864	19 152	178 458	218 535	(40 077)	-18%	220 896	220 896								220 896	
		Surplus/(Deficit)	(63 784)	(9 199)	(8 367)	(5 867)	16 542	(11 038)	27 579	(0)	(9 199)	(9 199)								(9 199)	
		Transfers recognised - capital	14 694	56 565	13 398	-	1 535	13 398	(11 863)	(0)	56 565	56 565								56 565	
		Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-								-	
		Contributed assets	-	-	-	-	-	-	-	-	-	-								-	
		Surplus/(Deficit) after capital transfers & contributions	(49 091)	47 368	5 031	(5 867)	18 077	2 360			47 368	47 368								47 368	
		Taxation	-	-	-	-	-	-	-	-	-	-								-	
		Surplus/(Deficit) after taxation	(49 091)	47 368	5 031	(5 867)	18 077	2 360			47 368	47 368								47 368	
		Attributable to municipalities	-	-	-	-	-	-	-	-	-	-								-	
		Surplus/(Deficit) attributable to municipality	(49 091)	47 368	5 031	(5 867)	18 077	2 360			47 368	47 368								47 368	
		Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-								-	
		Surplus/ (Deficit) for the year	(49 091)	47 368	5 031	(5 867)	18 077	2 360			47 368	47 368								47 368	

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

NC073 Emthanjeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M12 June										
Vote 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 - Standard Classification										
<i>Governance and administration</i>		183	2 056	1 726	24	102	1 726	(1 624)	-94%	1 726
Executive and council		9	159	89	-	28	89	(60)	-68%	89
Budget and treasury office		49	1 369	1 369	24	46	1 369	(1 323)	-97%	1 369
Corporate services		125	528	268	-	27	268	(241)	-90%	268
<i>Community and public safety</i>		179	657	557	2	162	557	(395)	-71%	557
Community and social services		134	307	207	-	2	207	(205)	-99%	207
Sport and recreation		-	261	261	-	140	261	(121)	-46%	261
Public safety		-	88	88	2	20	88	(68)	-77%	88
Housing		45	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	11 737	11 737	2 478	5 019	11 737	(6 718)	-57%	11 737
Planning and development		-	12	12	-	-	12	(12)	-100%	12
Road transport		-	11 724	11 724	2 478	5 019	11 724	(6 706)	-57%	11 724
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		13 833	52 895	5 102	-	4 149	5 102	(953)	-19%	5 102
Electricity		-	6 726	2 100	-	1 317	2 100	(783)	-37%	2 100
Water		13 833	10 180	180	-	14	180	(166)	-92%	180
Waste water management		-	35 958	2 791	-	2 819	2 791	28	1%	2 791
Waste management		-	31	31	-	-	31	(31)	-100%	31
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	14 194	67 344	19 121	2 505	9 431	19 121	(9 690)	-51%	19 121
Funded by:										
National Government		13 833	55 958	12 791	2 319	8 651	12 791	(4 140)	-32%	12 791
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		13 833	55 958	12 791	2 319	8 651	12 791	(4 140)	-32%	12 791
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing		-	5 046	-	-	-	-	-	-	-
Internally generated funds	6	362	6 341	6 331	185	780	6 331	(5 550)	-88%	6 331
Total Capital Funding		14 194	67 344	19 121	2 505	9 431	19 121	(9 690)	-51%	19 121

Table C6: Quarterly Budget Statement - Financial Position

NC073 Emthanjani - Table C6 Monthly Budget Statement - Financial Position - M12 June

R thousands	Description	Ref	2014/15		Budget Year 2015/16			Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual		
	ASSETS	1						
	Current assets							
	Cash		12 282	3 128	997	88	3 128	
	Call investment deposits		-	9 070	2 789	15 832	9 070	
	Consumer debtors		31 918	20 584	18 472	60 343	20 584	
	Other debtors		18 237	10 167	10 167	2 933	10 167	
	Current portion of long-term receivables		2	-	-	-	-	
	Inventory		62 963	66 894	66 894	62 929	66 894	
	Total current assets		125 401	109 842	99 318	142 125	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	876 001	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	948 897	881 383	944 097	
	TOTAL ASSETS		1 009 383	1 053 938	1 048 215	1 023 507	1 053 938	
	LIABILITIES							
	Current liabilities							
	Bank overdraft		13 564	9 269	10 753	18 666	9 269	
	Borrowing		2 478	3 003	3 003	1 110	3 003	
	Consumer deposits		2 112	2 191	2 191	2 179	2 191	
	Trade and other payables		26 142	16 752	15 283	21 848	16 752	
	Provisions		1 346	2 097	2 097	61 301	2 097	
	Total current liabilities		45 643	33 313	33 327	105 103	33 313	
	Non current liabilities							
	Borrowing		37 747	14 777	2 348	1 914	14 777	
	Provisions		16 451	52 713	61 123	-	52 713	
	Total non current liabilities		54 198	67 490	63 471	1 914	67 490	
	TOTAL LIABILITIES		99 841	100 803	96 798	107 016	100 803	
	NET ASSETS	2	909 542	953 136	948 417	918 491	953 136	
	COMMUNITY WEALTH/EQUITY							
	Accumulated Surplus/(Deficit)		909 543	953 136	949 417	914 238	953 136	
	Reserves		-	-	-	2 253	-	
	TOTAL COMMUNITY WEALTH/EQUITY	2	909 543	953 136	949 417	916 491	953 136	

Table C7: Quarterly Budget Statement - Cash Flow

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - M12 June

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													
CASH FLOW FROM OPERATING ACTIVITIES														
Receipts														
Property rates, penalties & collection charges		23 732	25 578	25 578	3 377	28 895	25 578	3 317	13%	25 578	25 578			
Service charges		50 909	99 481	97 831	7 940	94 752	97 831	(3 078)	-3%	97 831	97 831			
Other revenue		39 982	32 048	32 848	3 444	28 581	32 848	(4 267)	-13%	32 848	32 848			
Government - operating		36 215	40 601	40 601	(135)	40 601	40 601	-	0%	40 601	40 601			
Government - capital		14 694	56 565	13 398	-	13 433	13 398	35	0%	13 398	13 398			
Interest		1 596	715	715	1 058	1 163	715	448	63%	715	715			
Dividends		-	-	-	-	-	-	-	-	-	-			
Payments														
Suppliers and employees		(151 296)	(184 234)	(170 203)	(17 386)	(163 954)	(170 203)	(6 250)	4%	(170 203)	(170 203)			
Finance charges		(1 337)	(2 556)	(3 556)	(191)	(643)	(3 556)	(2 913)	82%	(3 556)	(3 556)			
Transfers and Grants		(225)	(12 938)	(11 662)	(1 576)	(13 840)	(11 662)	2 178	-19%	(11 662)	(11 662)			
NET CASH FROM/(USED) OPERATING ACTIVITIES		14 269	55 260	25 550	(3 469)	28 989	25 550	(3 439)	-13%	25 550	25 550			
CASH FLOWS FROM INVESTING ACTIVITIES														
Receipts														
Proceeds on disposal of PPE		1 186	124	124	90	297	124	173	139%	124	124			
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-			
Decrease (increase) other non-current receivables		(0)	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments		-	2 800	30	-	-	28	(28)	-100%	30	30			
Payments														
Capital assets		(14 194)	(62 298)	(19 121)	(2 505)	(9 431)	(19 121)	(9 690)	51%	(19 121)	(19 121)			
NET CASH FROM/(USED) INVESTING ACTIVITIES		(13 008)	(59 374)	(18 967)	(2 415)	(9 134)	(18 969)	(9 835)	52%	(18 967)	(18 967)			
CASH FLOWS FROM FINANCING ACTIVITIES														
Receipts														
Short term loans		-	-	-	-	-	-	-	-	-	-			
Borrowing long term/refinancing		-	5 046	-	-	-	-	-	-	-	-			
Increase (decrease) in consumer deposits		-	135	135	(5)	79	135	(56)	-41%	135	135			
Payments														
Repayment of borrowing		(2 777)	(4 084)	(1 028)	-	(2 732)	(1 028)	1 703	-166%	(1 028)	(1 028)			
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 777)	1 096	(894)	(5)	(2 653)	(894)	1 759	-197%	(894)	(894)			
NET INCREASE/ (DECREASE) IN CASH HELD		(1 515)	(3 017)	5 690	(5 889)	17 202	5 687			5 687	5 687			
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		15 919	4 404			4 404	4 407			

PART 2 - SUPPORTING DOCUMENTATION Section 5 - Debtors' analysis

Supporting Table SC3

NC073 Erntanjeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description		NT Code	Budget Year 2015/16										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.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		1 906	1 079	1 134	1 104	1 226	6 027		12 476	9 491		32 801		
	Trade and Other Receivables from Exchange Transactions - Electricity	1300		4 165	1 486	653	502	306	1 716		8 828	3 177		9 876		
	Receivables from Non-exchange Transactions - Property Rates	1400		896	363	313	283	254	7 525		9 633	8 374		13 850		
	Receivables from Exchange Transactions - Waste Water Management	1500		849	481	414	396	581	2 709		5 431	4 101		19 215		
	Receivables from Exchange Transactions - Waste Management	1600		454	250	217	213	327	1 429		2 891	2 187		9 775		
	Receivables from Exchange Transactions - Property Rental Debtors	1700		-	-	-	-	-	-		-	-		-		
	Interest on Arrear Debtor Accounts	1810		-	-	-	-	-	-		-	-		3 852		
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820		-	-	-	-	-	-		-	-		-		
	Other	1900		119	86	85	77	71	412		850	646		3 432		
	Total By Income Source	2000		8 391	3 744	2 817	2 576	2 765	19 817		40 110	27 976		92 801		
	2014/15 - totals only			7764556 5/9	3302537 1/2	3146417	3056174 1/5	2391000 1/3	38338002 1/8		58 049	46 982		48968618 3/7		
Debtors Age Analysis By Customer Group																
	Organs of State	2200		472	246	174	156	101	1 244		2 392	1 675		992		
	Commercial	2300		2 595	290	297	245	162	417		4 007	1 122		2 125		
	Households	2400		4 859	2 946	2 115	1 980	2 269	16 886		31 055	23 250		81 221		
	Other	2500		465	262	231	195	234	1 270		2 656	1 929		8 464		
	Total By Customer Group	2600		8 391	3 744	2 817	2 576	2 765	19 817		40 110	27 976		92 801		

Creditors' analysis

Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

R thousands	Description	NT Code	Budget Year 2015/16										Total	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							
	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															439
	Auditor General	0800															-
	Other	0900	4 490														2 417
	Total By Customer Type	1000	4 490														2 656

Investment portfolio analysis

NC073 Emthanjeni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

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	Months							
R thousands										
<u>Municipality</u> General Investment		Yrs		Fixed Deposit	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

Budget Year 2015/16											
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											
RECEIPTS:											
	1,2										
Operating Transfers and Grants											
National Government:		38 876	39 459	39 459	(2 009)	37 660	39 459	(1 799)	-4.6%	39 459	
Local Government Equitable Share		35 342	35 929	35 929	(2 009)	34 130	35 929	(1 799)	-5.0%	35 929	
Finance Management		1 600	1 600	1 600	-	1 600	1 600	-		1 600	
Municipal Systems Improvement		934	930	930	-	930	930	-		930	
EPWP Incentive		1 000	1 000	1 000	-	1 000	1 000	-		1 000	
Provincial Government:		1 402	1 142	1 142	-	1 142	1 142	-		1 142	
Housing		645	-	-	-	-	-	-		-	
Sport and Recreation	4	757	1 142	1 142	-	1 142	1 142	-		1 142	
District Municipality:		-	-	-	-	-	-	-		-	
Other grant providers:		-	-	-	-	-	-	-		-	
Total Operating Transfers and Grants	5	40 278	40 601	40 601	(2 009)	38 802	40 601	(1 799)	-4.4%	40 601	
Capital Transfers and Grants											
National Government:		16 108	56 565	13 398	35	13 433	13 398	35	0.3%	13 398	
Municipal Infrastructure Grant (MIG)		16 108	11 898	11 898	-	11 898	11 898	-		11 898	
Regional Bulk Infrastructure		-	10 000	-	-	-	-	-		-	
Integrated National Electrification Programme		-	1 500	1 500	-	1 500	1 500	-		1 500	
Bucket Eradication Programme Grant		-	33 167	-	-	-	-	-		-	
Housing accreditation		-	-	-	35	35	-	35	#DM/0!	-	
Provincial Government:		-	-	-	-	-	-	-		-	
District Municipality:		-	-	-	-	-	-	-		-	
Other grant providers:		-	-	-	-	-	-	-		-	
Total Capital Transfers and Grants	5	16 108	56 565	13 398	35	13 433	13 398	35	0.3%	13 398	
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	56 386	97 166	53 999	(1 974)	52 235	53 999	(1 764)	-3.3%	53 999	

Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June													
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													
EXPENDITURE													
<u>Operating expenditure of Transfers and Grants</u>													
National Government:		12 181	39 459	39 459	1 472	38 106	39 459	(1 353)	-3.4%	39 459			39 459
Local Government Equitable Share		8 428	35 929	35 929	1 021	34 130	35 929	(1 799)	-5.0%	35 929			35 929
Finance Management		1 600	1 600	1 600	94	1 600	1 600	-		1 600			1 600
Municipal Systems Improvement		1 438	930	930	-	1 376	930	446	47.9%	930			930
EPWP Incentive		715	1 000	1 000	357	1 000	1 000	-		1 000			1 000
Provincial Government:		315	1 142	1 142	146	632	1 142	(510)	-44.6%	1 142			1 142
Housing		-	-	-	101	101	-	101	#DN/0!	-			-
Sport and Recreation		315	1 142	1 142	45	532	1 142	(610)	-53.4%	1 142			1 142
District Municipality:		-	-	-	-	-	-	-		-			-
Other grant providers:		-	-	-	-	-	-	-		-			-
Total operating expenditure of Transfers and Grants:		12 496	40 601	40 601	1 618	38 738	40 601	(1 863)	-4.6%	40 601			40 601
<u>Capital expenditure of Transfers and Grants</u>													
National Government:		14 025	56 565	13 398	3 063	10 654	13 398	(2 744)	-20.5%	13 398			13 398
Municipal Infrastructure Grant (MIC)		13 944	11 898	11 898	3 063	9 154	11 898	(2 744)	-23.1%	11 898			11 898
Regional Bulk Infrastructure		81	10 000	-	-	-	-	-		-			-
Integrated National Electrification Programme		-	1 500	1 500	-	1 500	1 500	-		1 500			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	3 063	10 654	13 398	(2 744)	-20.5%	13 398			13 398
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		26 521	97 166	53 999	4 681	49 392	53 999	(4 607)	-8.5%	53 999			53 999

Expenditure on councillor and board members allowances and employee benefits

Budget Year 2015/16										
NC073 Emthanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June										
Summary of Employee and Councillor remuneration										
R thousands	Ref	2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 845	3 170	3 170	257	3 061	3 170	(109)	-3%	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	977	1 051	(74)	-7%	1 051
Cellphone Allowance		1	313	313	29	147	313	(166)	-53%	313
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	47	47	-	-	47	(47)	-100%	47
Sub Total - Councillors		4 128	4 580	4 580	367	4 367	4 580	(213)	-5%	4 580
% Increase	4		11.0%	11.0%						11.0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 449	3 442	3 442	278	3 933	3 442	491	14%	3 442
Pension and UIF Contributions		249	608	608	42	496	608	(112)	-18%	608
Medical Aid Contributions		131	110	110	4	55	110	(55)	-50%	110
Motor Vehicle Allowance		657	814	814	59	724	814	(90)	-11%	814
Cellphone Allowance		179	155	155	14	164	155	9	6%	155
Other benefits and allowances		249	240	240	12	146	240	(94)	-39%	240
Sub Total - Senior Managers of Municipality		4 914	5 370	5 370	408	5 518	5 370	147	3%	5 370
% Increase	4		9.3%	9.3%						9.3%
Other Municipal Staff										
Basic Salaries and Wages		47 299	46 748	46 748	4 240	46 088	46 748	(659)	-1%	46 748
Pension and UIF Contributions		6 973	8 057	8 057	680	7 890	8 057	(167)	-2%	8 057
Medical Aid Contributions		2 557	1 614	1 614	223	2 580	1 614	965	60%	1 614
Overtime		2 432	2 006	2 006	275	2 839	2 006	833	42%	2 006
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 141	1 050	1 050	78	975	1 050	(75)	-7%	1 050
Cellphone Allowance		339	207	207	14	161	207	(46)	-22%	207
Housing Allowances		101	733	733	56	705	733	(28)	-4%	733
Other benefits and allowances		908	963	963	88	1 075	963	112	12%	963
Post-retirement benefit obligations		201	56	56	35	396	56	340	605%	56
Sub Total - Other Municipal Staff		61 950	61 434	61 434	5 688	62 708	61 434	1 274	2%	61 434
% Increase	4		-0.8%	-0.8%						-0.8%
TOTAL SALARY, ALLOWANCES & BENEFITS		70 981	71 384	71 384	6 484	72 592	71 384	1 208	2%	71 384
TOTAL MANAGERS AND STAFF		66 884	66 804	66 804	6 087	68 225	66 804	1 421	2%	66 804

Capital programme performance

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

R thousands	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	
Monthly expenditure performance trend											
	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	573	7 041	18 019	10 978	60.9%	0	
	May	896	4 535	535	(114)	#VALUE!	18 554	-	#VALUE!	#VALUE!	
	June	2 696	4 967	567	2 505	#VALUE!	19 121	#VALUE!	#VALUE!	#VALUE!	
	Total Capital expenditure	14 194	67 344	19 121	9 431						

Supporting Table C13

Supporting Tables SC13 include the following:

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



Municipal manager's quality certificate

I, Isak Visser the Municipal Manager of Emthanjeni Municipality hereby certify that the Quarterly budget statement for the quarter of June 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


29/07/2016


