

EMTHANJENI MUNICIPALITY



1st QUARTER BUDGET STATEMENT FOR THE YEAR 2016-2017

SCHEDULE C:

MONTHLY AND SUPPORTING DOCUMENTATION OF A MUNICIPALITY

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Glossary

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

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

PART 1 - IN-YEAR REPORT

Section 1 - Mayor's Report

1.1 In-Year Report - Quarterly Budget Statement

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

The audited outcomes for 2015/2016 are draft as the figures were not yet reported to the office of the auditor general and as such are subject to change.

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 42 % above the year-to-date budget for September 2016.

The abnormally high revenue includes the annual property rates and other fixed service charges billed to consumers for the 2016/2017 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 9% below the year-to-date operating expenditure. 16.6% of the total capital budget has been spent at 30 September 2016, with 77.14% 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 September 2016.

Section 3 - Executive Summary

3.1 Introduction

As already stated in the Mayor's Report the financial figures reflected in this report are draft figures for 2016/2017 and as such the outcomes are based on the municipality's in-year reports and are subject to change.

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments)

Revenue by Source

Year-to-date revenue realised 42%, R23.547 million above year-to-date budget projections for September 2016².

Operating expenditure by type

Year-to-date expenditure is 9% or R4.977 million, below the year-to-date budget as at 30 September 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 R3.447 million or 16.6% of the capital budget of R20.739 million⁴. 77.17% 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 R9, 884 million⁶ and this has increased by R4, 330 million during the year-to-date to R 14, 219 million.

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

3.3 Material variances

Property rates	10 360
Transfers recognised - operational	5 455
Other revenue	(1 576)
Expenditure By Type	
Debt impairment	(2 225)
Depreciation & asset impairment	(1 834)
Bulk purchases	7 242
Other expenditure	(3 276)
Capital Expenditure	
Road transport	1 119
Water	(1 956)
Waste water management	(82)
Cash Flow	
Other revenue	(2 925)
Government - operating	6 655
Government - capital	4 313
Capital assets	(1 738)

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)

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

NC073 Emthanjani - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q1 First Quarter

R thousands	Description	Ref	Budget Year 2016/17																	
			2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast									
	Revenue - Standard	1																		
	Governance and administration																			
	Executive and council		46 161	51 180	51 180	1 215	25 883	12 795	13 088	102%	51 180									
	Budget and treasury office		3 939	4 295	4 295	180	1 629	1 074	555	52%	4 295									
	Corporate services		42 141	46 801	46 801	1 025	24 231	11 700	12 531	107%	46 801									
	Community and public safety																			
	Community and social services		82	84	84	23	21	2	2	9%	84									
	Sport and recreation		21 465	11 325	11 325	123	1 264	2 831	(1 567)	-55%	11 325									
	Public safety		1 906	1 942	1 942	77	213	486	(272)	-56%	1 942									
	Housing		182	123	123	5	15	31	(15)	-50%	123									
	Health		19 317	7 991	7 991	38	348	1 998	(1 650)	-83%	7 991									
	Economic and environmental services																			
	Planning and development		60	41	41	3	688	10	677	6592%	41									
	Road transport		1 227	1 227	1 227	-	-	307	(307)	-100%	1 227									
	Environmental protection		8 863	3 816	3 816	1	255	954	(699)	-73%	3 816									
	Trading services																			
	Electricity		7 863	2 207	2 207	1	5	402	(152)	-38%	1 610									
	Water		131 703	165 860	165 860	23 733	53 184	43 429	9 755	22%	165 860									
	Waste water management		72 801	90 239	90 239	7 180	20 914	22 990	(2 076)	-9%	90 239									
	Waste management		27 000	38 471	38 471	14 403	20 874	10 140	10 734	106%	38 471									
	Other		19 900	24 322	24 322	1 365	7 141	6 580	561	9%	24 322									
			12 001	12 828	12 828	785	4 256	3 720	536	14%	12 828									
	Total Revenue - Standard	4	208 191	232 182	232 182	25 072	80 586	60 010	20 576	34%	232 182									
	Expenditure - Standard	2																		
	Governance and administration																			
	Executive and council		44 176	48 553	48 553	3 968	9 671	12 138	(2 467)	-20%	48 553									
	Budget and treasury office		12 079	14 054	14 054	1 255	3 011	3 513	(503)	-14%	14 054									
	Corporate services		21 330	21 982	21 982	1 585	3 570	5 495	(1 925)	-35%	21 982									
	Community and public safety																			
	Community and social services		10 767	12 518	12 518	1 126	3 090	3 129	(39)	-1%	12 518									
	Sport and recreation		50 481	29 417	29 417	1 940	5 048	7 354	(2 306)	-31%	29 417									
	Public safety		27 343	11 849	11 849	803	1 952	2 962	(1 000)	-34%	11 849									
	Housing		3 979	4 654	4 654	392	949	1 163	(214)	-18%	4 654									
	Health		8 044	10 367	10 367	506	1 523	2 592	(1 069)	-41%	10 367									
	Economic and environmental services																			
	Planning and development		10 854	2 400	2 400	235	609	600	9	1%	2 400									
	Road transport		262	148	148	5	5	37	(32)	-88%	148									
	Environmental protection		34 353	28 440	28 440	1 402	4 362	7 110	(2 728)	-38%	28 440									
	Trading services																			
	Electricity		20 882	12 162	12 162	652	2 298	3 040	(742)	-24%	12 162									
	Water		13 471	16 278	16 278	750	2 084	4 069	(1 986)	-49%	16 278									
	Waste water management		135 248	108 815	108 815	10 052	31 526	29 168	2 358	8%	108 815									
	Waste management		69 883	71 539	71 539	7 647	24 784	18 315	6 469	35%	71 539									
	Other		25 644	12 906	12 906	453	2 030	3 749	(1 719)	-46%	12 906									
			30 068	12 936	12 936	914	3 733	3 371	(362)	-43%	12 936									
			9 653	11 435	11 435	1 038	2 601	3 371	(771)	-23%	11 435									
			1 614	738	738	102	350	184	166	90%	738									
	Total Expenditure - Standard	3	265 871	215 964	215 964	17 462	50 977	55 954	(4 977)	-9%	215 964									
	Surplus/ (Deficit) for the year		(57 679)	16 218	16 218	7 610	29 609	4 056	25 554	630%	16 218									

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

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions. The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

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



Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level.

NC073 Emthanjeni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter Budget Year 2016/17

Vote Description		2015/16 Budget Year 2016/17									
Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast		
R thousands											
1	Revenue by Vote										
	Vote 1 - EXECUTIVE AND COUNCIL	4 295	4 295	180	1 629	1 074	555	51.7%	4 295		
	Vote 2 - FINANCE AND ADMINISTRATION	46 885	46 885	1 035	24 254	11 721	12 532	106.9%	46 885		
	Vote 3 - PLANNING AND DEVELOPMENT	1 610	1 610	-	250	402	(152)	-37.9%	1 610		
	Vote 4 - HEALTH	1 227	1 227	-	-	307	(307)	-100.0%	1 227		
	Vote 5 - COMMUNITY AND SOCIAL SERVICES	1 942	1 942	77	213	486	(272)	-56.0%	1 942		
	Vote 6 - PUBLIC SAFETY	7 991	7 991	38	348	1 998	(1 650)	-82.6%	7 991		
	Vote 7 - SPORT AND RECREATION	123	123	5	15	31	(15)	-50.0%	123		
	Vote 8 - ROAD TRANSPORT	2 207	2 207	1	5	552	(547)	-99.1%	2 207		
	Vote 9 - OTHER	-	-	-	-	-	-	-	-		
	Vote 10 - HOUSING SERVICES	41	41	3	688	10	677	6591.8%	41		
	Vote 11 - WASTE WATER MANAGEMENT	12 828	12 828	785	4 256	3 720	536	14.4%	12 828		
	Vote 12 - WASTE WATER MANAGEMENT	24 322	24 322	1 365	7 141	6 580	561	8.5%	24 322		
	Vote 13 - ELECTRICITY	90 239	90 239	7 180	20 914	22 990	(2 076)	-9.0%	90 239		
	Vote 14 - WATER	38 471	38 471	14 403	20 874	10 140	10 734	105.9%	38 471		
	Vote 15 - (NAME OF VOTE 15)	-	-	-	-	-	-	-	-		
2	Total Revenue by Vote	232 182	232 182	25 072	80 586	60 010	20 576	34.3%	232 182		
Expenditure by Vote											
1	Vote 1 - EXECUTIVE AND COUNCIL	14 054	14 054	1 255	3 011	3 513	(503)	-14.3%	14 054		
	Vote 2 - FINANCE AND ADMINISTRATION	34 499	34 499	2 711	6 661	8 625	(1 964)	-22.8%	34 499		
	Vote 3 - PLANNING AND DEVELOPMENT	12 162	12 162	652	2 298	3 040	(742)	-24.4%	12 162		
	Vote 4 - HEALTH	148	148	5	5	37	(32)	-87.5%	148		
	Vote 5 - COMMUNITY AND SOCIAL SERVICES	11 849	11 849	803	1 962	2 962	(1 000)	-33.8%	11 849		
	Vote 6 - PUBLIC SAFETY	10 367	10 367	506	1 523	2 592	(1 069)	-41.2%	10 367		
	Vote 7 - SPORT AND RECREATION	4 654	4 654	392	949	1 163	(214)	-18.4%	4 654		
	Vote 8 - ROAD TRANSPORT	16 278	16 278	750	2 084	4 069	(1 986)	-48.8%	16 278		
	Vote 9 - OTHER	738	738	102	350	184	166	89.8%	738		
	Vote 10 - HOUSING SERVICES	2 400	2 400	235	609	600	9	1.5%	2 400		
	Vote 11 - WASTE WATER MANAGEMENT	11 435	11 435	1 038	2 601	3 371	(771)	-22.9%	11 435		
	Vote 12 - WASTE WATER MANAGEMENT	12 936	12 936	914	2 112	3 733	(1 621)	-43.4%	12 936		
	Vote 13 - ELECTRICITY	71 539	71 539	7 647	24 784	18 315	6 469	35.3%	71 539		
	Vote 14 - WATER	12 906	12 906	453	2 030	3 749	(1 719)	-45.9%	12 906		
	Vote 15 - (NAME OF VOTE 15)	-	-	-	-	-	-	-	-		
2	Total Expenditure by Vote	215 964	215 964	17 462	50 977	55 954	(4 977)	-8.9%	215 964		
2	Surplus/ (Deficit) for the year	16 218	16 218	7 610	29 609	4 056	25 554	630.1%	16 218		

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

NC073 Emthanjeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	Ref	Budget Year 2016/17							Full Year Forecast			
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		YTD variance		
Revenue By Source												
Property rates		26 117	30 665	30 665	850	18 026	7 666	10 360	135%	30 665		
Property rates - penalties & collection charges		140	—	—	—	—	—	—	—	—		
Service charges - electricity revenue		67 805	56 203	56 203	4 955	14 717	14 481	236	2%	56 203		
Service charges - water revenue		22 236	25 864	25 864	14 378	18 703	6 988	11 714	168%	25 864		
Service charges - sanitation revenue		10 937	15 972	15 972	1 351	4 053	4 492	(439)	-10%	15 972		
Service charges - refuse revenue		5 913	8 226	8 226	778	2 335	2 569	(234)	-9%	8 226		
Service charges - other		396	118	118	37	103	29	74	251%	118		
Rental of facilities and equipment		788	786	786	72	209	196	13	6%	786		
Interest earned - external investments		1 200	806	806	2	42	201	(160)	-79%	806		
Interest earned - outstanding debtors		558	954	954	84	230	239	(9)	-4%	954		
Fines		19 398	6 943	6 943	37	282	1 736	(1 454)	-84%	6 943		
Licences and permits		310	2 508	2 508	34	99	627	(528)	-84%	2 508		
Transfers recognised - operational		40 635	41 210	41 210	161	15 758	10 302	5 455	53%	41 210		
Other revenue		2 602	27 195	27 195	2 222	5 223	6 799	(1 576)	-23%	27 195		
Gains on disposal of PPE and contributions)		—	130	130	111	126	32	93	288%	130		
Total Revenue (excluding capital transfers and contributions)		199 037	217 580	217 580	25 072	79 906	56 359	23 547	42%	217 580		
Expenditure By Type												
Employee related costs		71 038	69 838	69 838	5 996	17 872	17 459	413	2%	69 838		
Remuneration of councillors		4 401	5 046	5 046	419	1 106	1 262	(155)	-12%	5 046		
Debt impairment		30 642	8 901	8 901	—	—	2 225	(2 225)	-100%	8 901		
Depreciation & asset impairment		62 117	7 337	7 337	—	—	1 834	(1 834)	-100%	7 337		
Finance charges		1 761	5 468	5 468	149	316	1 367	(1 051)	-77%	5 468		
Bulk purchases		54 420	57 123	57 123	5 347	21 523	14 281	7 242	51%	57 123		
Other materials		11 590	16 771	16 771	625	1 304	4 192	(2 888)	-69%	16 771		
Contracted services		9 082	9 846	9 846	532	1 259	2 461	(1 202)	-49%	9 846		
Transfers and grants		348	—	—	—	—	—	—	—	—		
Other expenditure		20 061	35 634	35 634	4 393	7 597	10 872	(3 276)	-30%	35 634		
Loss on disposal of PPE		411	—	—	—	—	—	—	—	—		
Total Expenditure		265 871	215 964	215 964	17 462	50 977	55 954	(4 977)	-9%	215 964		
Surplus/(Deficit)		(66 834)	1 616	1 616	7 610	28 929	405	28 524	0	1 616		
Transfers recognised - capital		9 155	14 602	14 602	—	680	3 650	(2 970)	(0)	14 602		
Surplus/(Deficit) after capital transfers & Taxation		(57 679)	16 218	16 218	7 610	29 609	4 056	—	—	16 218		
Surplus/(Deficit) after taxation		(57 679)	16 218	16 218	7 610	29 609	4 056	—	—	16 218		
Surplus/(Deficit) attributable to municipality		(57 679)	16 218	16 218	7 610	29 609	4 056	—	—	16 218		
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—	—		
Surplus/ (Deficit) for the year		(57 679)	16 218	16 218	7 610	29 609	4 056	—	—	16 218		

Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
 NC073 Emthanjeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q1 First Quarter

R thousands	Vote Description	Ref	2015/16					Budget Year 2016/17							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast				
	<u>Multi-Year expenditure appropriation</u>	1	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 - (NAME OF VOTE 15)	2	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Total Capital Multi-year expenditure</u>	4,7	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>Single Year expenditure appropriation</u>	2	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 1 - EXECUTIVE AND COUNCIL			137	137					34	(34)	-100%	137		
	Vote 2 - FINANCE AND ADMINISTRATION			1 735	1 735					434	(434)	-100%	1 735		
	Vote 5 - COMMUNITY AND SOCIAL SERVICES			296	296					74	(74)	-100%	296		
	Vote 6 - PUBLIC SAFETY			63	63					16	(16)	-100%	63		
	Vote 7 - SPORT AND RECREATION			75	75					19	(19)	-100%	75		
	Vote 8 - ROAD TRANSPORT			4 200	4 200					1 050	1 119	107%	4 200		
	Vote 11 - WASTE MANAGEMENT			29	29					7	(7)	-100%	29		
	Vote 12 - WASTE WATER MANAGEMENT			981	981					164	(82)	-33%	981		
	Vote 13 - ELECTRICITY			5 400	5 400					1 114	(236)	-17%	5 400		
	Vote 14 - WATER			7 822	7 822					1 956	(1 956)	-100%	7 822		
	<u>Total Capital single-year expenditure</u>	4	-	20 739	20 739	891		3 447	5 185	(1 738)	-34%	20 739			
	<u>Total Capital Expenditure</u>		-	20 739	20 739	891		3 447	5 185	(1 738)	-34%	20 739			
	<u>Capital Expenditure - Standard Classification</u>														
	<i>Governance and administration</i>			1 873	1 873					488	(468)	-100%	1 873		
	Executive and council			137	137					34	(34)	-100%	137		
	Budget and treasury office			1 385	1 385					346	(346)	-100%	1 385		
	Corporate services			350	350					88	(88)	-100%	350		
	<i>Community and public safety</i>			434	434					109	(109)	-100%	434		
	Community and social services			296	296					74	(74)	-100%	296		
	Sport and recreation			75	75					19	(19)	-100%	75		
	Public safety			63	63					16	(16)	-100%	63		
	<i>Economic and environmental services</i>			4 200	4 200					1 050	1 119	107%	4 200		
	Road transport			4 200	4 200					1 050	1 119	107%	4 200		
	<i>Trading services</i>			14 232	14 232					3 558	(2 280)	-64%	14 232		
	Electricity			5 400	5 400					1 350	(236)	-17%	5 400		
	Water			7 822	7 822					1 956	(1 956)	-100%	7 822		
	Waste water management			981	981					245	(82)	-33%	981		
	Waste management			29	29					7	(7)	-100%	29		
	<i>Other</i>			-	-					-	-	-	-		
	<u>Total Capital Expenditure - Standard Classification</u>	3	-	20 739	20 739	891		3 447	5 185	(1 738)	-34%	20 739			
	<u>Funded by:</u>														
	National Government			13 905	13 905	714		2 659	3 476	(818)	-24%	13 905			
	Transfers recognised - capital			13 905	13 905	714		2 659	3 476	(818)	-24%	13 905			
	Internally generated funds			6 834	6 834	177		788	1 708	(921)	-54%	6 834			
	<u>Total Capital Funding</u>		-	20 739	20 739	891		3 447	5 185	(1 738)	-34%	20 739			

Table C6: Monthly Budget Statement - Financial Position
 NC073 Emthanjani - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	Budget Year 2016/17				Full Year Forecast
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
ASSETS						
Current assets						
Cash		-	968	968	88	968
Call investment deposits		14 845	10 075	10 075	14 131	10 075
Consumer debtors		60 532	22 824	22 824	87 333	22 824
Other debtors		-	11 277	11 277	(2 026)	11 277
Current portion of long-term receivables		2	-	-	-	-
Inventory		62 929	65 556	65 556	62 896	65 556
Total current assets		138 308	110 700	110 700	162 421	110 700
Non current assets						
Long term receivables		1	-	-	-	-
Investments		26	29	29	26	29
Investment property		5 004	5 004	5 004	5 004	5 004
Property, plant and equipment		827 565	932 114	932 114	827 565	932 114
Intangible assets		82	458	458	82	458
Other non-current assets		12	83	83	81	83
Total non current assets		832 691	937 687	937 687	832 758	937 687
TOTAL ASSETS		970 999	1 048 386	1 048 386	995 179	1 048 386
LIABILITIES						
Current liabilities						
Bank overdraft		7 321	9 338	9 338	15 487	9 338
Borrowing		1 065	688	688	660	688
Consumer deposits		2 193	2 289	2 289	2 211	2 289
Trade and other payables		49 018	16 352	16 352	31 304	16 352
Provisions		1 469	2 972	2 972	54 610	2 972
Total current liabilities		61 066	31 639	31 639	104 473	31 639
Non current liabilities						
Borrowing		40 096	-	-	-	-
Provisions		7 030	36 071	36 071	1 914	36 071
Total non current liabilities		47 126	36 071	36 071	1 914	36 071
TOTAL LIABILITIES		108 193	67 709	67 709	106 387	67 709
NET ASSETS	2	862 806	980 677	980 677	888 792	980 677
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		862 806	980 677	980 677	886 540	980 677
Reserves		-	-	-	2 253	-
TOTAL COMMUNITY WEALTH/EQUITY	2	862 806	980 677	980 677	888 792	980 677

Table C7: Monthly Budget Statement - Cash Flow

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	Ref	Budget Year 2016/17									
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast	
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		19 246	27 999	27 999	1 924	5 667	7 000	(1 333)	-19%	27 999	
Service charges		94 706	99 902	99 902	9 265	22 450	24 975	(2 525)	-10%	99 902	
Other revenue		10 447	34 954	34 954	2 499	5 813	8 738	(2 925)	-33%	34 954	
Government - operating		42 853	41 210	41 210	-	16 957	10 303	6 655	65%	41 210	
Government - capital		10 775	14 602	14 602	-	7 963	3 651	4 313	118%	14 602	
Interest		1 760	806	806	2	42	201	(160)	-79%	806	
Payments											
Suppliers and employees		(155 733)	(190 113)	(190 113)	(20 318)	(50 619)	(47 528)	3 091	-7%	(190 113)	
Finance charges		(1 434)	(5 468)	(5 468)	(149)	(316)	(1 367)	(1 051)	77%	(5 468)	
Transfers and Grants		(348)	-	-	-	-	-	-	-	-	
NET CASH FROM/(USED) OPERATING ACTIVITIES											
22 271											
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		91	130	130	111	126	32	93	288%	130	
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	
Decrease (increase) other non-current receivables		(0)	-	-	-	-	-	-	-	-	
Payments											
Capital assets		(11 646)	(20 739)	(20 739)	(891)	(3 447)	(5 185)	(1 738)	34%	(20 739)	
NET CASH FROM/(USED) INVESTING ACTIVITIES											
(11 554)											
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	(8 026)	-	(8 026)	#DIV/0!	-	
Borrowing long term/refinancing		1 156	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		-	98	98	5	28	24	3	13%	98	
Payments											
Repayment of borrowing		(2 684)	(688)	(688)	(334)	(334)	(172)	162	94%	(688)	
NET CASH FROM/(USED) FINANCING ACTIVITIES											
(1 528)											
NET INCREASE/ (DECREASE) IN CASH HELD											
9 199											
Cash/cash equivalents at beginning:											
(1 306)											
Cash/cash equivalents at month/year end:											
7 882											
1 706											
2 691											
(985)											
9 884											
6 187											
(312)											
12 574											

PART 2 - SUPPORTING DOCUMENTATION Section 5 - Debtors' analysis

Supporting Table SC3

NC073 Emthanjeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

R thousands	Description	NT Code	Budget Year 2016/17										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
Debtors Age Analysis By Income Source														
	Trade and Other Receivables from Exchange Transactions - Water	1200	-	15 981	1 477	1 562	1 064	940	8 741	-	29 764	12 306	32 520	
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	4 646	2 190	1 502	1 147	679	2 394	-	12 558	5 722	9 719	
	Receivables from Non-exchange Transactions - Property Rates	1400	-	1 068	497	12 512	307	289	6 954	-	21 626	20 061	13 696	
	Receivables from Exchange Transactions - Waste Water Management	1500	-	1 012	686	821	432	389	3 854	-	7 194	5 497	19 046	
	Receivables from Exchange Transactions - Waste Management	1600	-	533	354	442	239	206	2 034	-	3 807	2 920	9 693	
	Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	
	Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	3 995	
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	
	Other	1900	-	122	93	99	93	81	594	-	1 082	867	3 411	
	Total By Income Source	2000	-	23 363	5 295	16 938	3 282	2 584	24 570	-	76 032	47 374	92 081	
	2015/16 - totals only		10266447	4734164	1/6	14275832	3/6	2565894	9446264	2/5	43 559	28 598	85543776	1/8
Debtors Age Analysis By Customer Group														
	Organs of State	2200	-	553	518	3 102	259	220	1 630	-	6 281	5 210	995	
	Commercial	2300	-	2 466	648	583	502	167	707	-	5 075	1 960	2 098	
	Households	2400	-	19 799	3 790	12 884	2 308	1 998	20 503	-	61 282	37 693	80 626	
	Other	2500	-	544	339	370	213	199	1 729	-	3 394	2 511	8 362	
	Total By Customer Group	2600	-	23 363	5 295	16 938	3 282	2 584	24 570	-	76 032	47 374	92 081	

Creditors' analysis

Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description	NT Code	Budget Year 2016/17										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	1 510	24										9 308
Auditor General	0800	-	-										-
Other	0900	4 740	-										2 289
Total By Customer Type	1000	6 250	24	-	-	-	-	-	-	-	-	6 274	11 597

Investment portfolio analysis

NC073 Emthanjeni - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - Q1 First 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	Months							
R thousands										
<u>Municipality</u>										
General Investment		Yrs		Fixed Depos	30/06/2017	7.5%	0.0%	11 270	-	11 270
Municipality sub-total						0		11 270	-	11 270
<u>Entities</u>										
Entities sub-total						-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2					0		11 270	-	11 270

Allocation and grant receipts and expenditure: - Operating Revenue Framework

NC073 Emthanjeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

Description	Ref	Budget Year 2016/17													
		2015/16	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast				
RECEIPTS:	1.2														
Operating Transfers and Grants															
National Government:															
Local Government Equitable Share		39 459	38 822	38 822	-	16 957	6 470	9 049	139.9%	38 822					
Finance Management		35 929	36 197	36 197	-	15 082	6 033	9 049	150.0%	36 197					
Municipal Systems Improvement		1 600	1 625	1 625	-	1 625	271	-	-	1 625					
EPWP Incentive		930	-	-	-	-	-	-	-	-					
Other transfers and grants [insert description]		1 000	1 000	1 000	-	250	167	-	-	1 000					
Provincial Government:															
Health subsidy		1 177	2 388	2 388	-	680	398	282	70.9%	2 388					
Housing		-	1 227	1 227	-	-	205	(205)	-100.0%	1 227					
Sport and Recreation	4	35	-	-	-	680	-	680	#DIV/0!	-					
District Municipality: [insert description]		1 142	1 161	1 161	-	-	194	(194)	-100.0%	1 161					
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-					
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-					
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-					
Total Operating Transfers and Grants	5	40 636	41 210	41 210	-	17 637	6 868	9 331	135.9%	41 210					
Capital Transfers and Grants															
National Government:															
Municipal Infrastructure Grant (MIG)		13 398	14 602	14 602	-	7 283	2 434	4 849	199.3%	14 602					
Regional Bulk Infrastructure		11 898	11 602	11 602	-	7 283	1 934	5 349	276.6%	11 602					
Integrated National Electrification Program		-	-	-	-	-	-	-	-	-					
Other capital transfers [insert description]		1 500	3 000	3 000	-	-	500	(500)	-100.0%	3 000					
Provincial Government:															
[insert description]		-	-	-	-	-	-	-	-	-					
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-					
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-					
Total Capital Transfers and Grants	5	13 398	14 602	14 602	-	7 283	2 434	4 849	199.3%	14 602					
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	54 034	55 812	55 812	-	24 920	9 302	14 181	152.4%	55 812					

Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

Description	Ref	2015/16		2016/17		Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
		Audited Outcome	Original Budget	Audited Outcome	Original Budget							
EXPENDITURE												
Operating expenditure of Transfers and Grants												
National Government:												
Local Government Equitable Share		39 506	38 822	38 822	974	1 267	6 470	38 822	(5 203)	-80.4%	38 822	
Finance Management		36 929	36 197	36 197	813	1 002	6 033	36 197	(5 031)	-83.4%	36 197	
Municipal Systems Improvement		1 600	1 625	1 625	161	265	271	1 625	(6)	-2.3%	1 625	
EPWP Incentive		930	-	-	-	-	-	-	-	-	-	
Other transfers and grants (insert description)		1 047	1 000	1 000	-	-	167	1 000	(167)	-100.0%	1 000	
Provincial Government:												
Health subsidy		1 177	2 388	2 388	86	57	398	2 388	(341)	-85.6%	2 388	
Housing		-	1 227	1 227	-	-	205	1 227	(205)	-100.0%	1 227	
Sport and Recreation		35	-	-	-	-	-	-	-	-	-	
Other transfers and grants (insert description)		1 142	1 161	1 161	86	57	194	1 161	(136)	-70.5%	1 161	
District Municipality:												
(insert description)		-	-	-	-	-	-	-	-	-	-	
Other grant providers:		-	-	-	-	-	-	-	-	-	-	
(insert description)		-	-	-	-	-	-	-	-	-	-	
Total operating expenditure of Transfers and Grants		40 683	41 210	41 210	1 059	1 324	6 868	41 210	(5 544)	-80.7%	41 210	
Capital expenditure of Transfers and Grants												
National Government:												
Municipal Infrastructure Grant (MIG)		12 115	13 905	13 905	714	1 545	2 318	13 905	(773)	-33.4%	13 905	
Integrated National Electrification Programme		10 615	10 905	10 905	-	1 545	1 818	10 905	(273)	-15.0%	10 905	
Other capital transfers (insert description)		1 500	3 000	3 000	714	-	500	3 000	(500)	-100.0%	3 000	
Provincial Government:												
0		-	-	-	-	-	-	-	-	-	-	
District Municipality:												
0		-	-	-	-	-	-	-	-	-	-	
Other grant providers:												
0		-	-	-	-	-	-	-	-	-	-	
Total capital expenditure of Transfers and Grants		12 115	13 905	13 905	714	1 545	2 318	13 905	(773)	-33.4%	13 905	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		52 798	55 115	55 115	1 773	2 869	9 186	55 115	(6 317)	-88.8%	55 115	

Expenditure on councillor and board members allowances and employee benefits

NC073 Emthanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter

Category of Employee and Councillor remuneration	Ref	2015/16 Audited Outcome	Budget Year 2016/17						YTD variance	YTD variance	Full Year Forecast
			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance			
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			3 451	3 451	306	773	863	(90)	-10%	3 451	
Motor Vehicle Allowance			1 150	1 150	83	246	288	(41)	-14%	1 150	
Cellphone Allowance			395	395	31	88	99	(11)	-11%	395	
Other benefits and allowances			51	51	-	-	13	(13)	-100%	51	
Sub Total - Councillors			5 046	5 046	419	1 106	1 262	(155)	-12%	5 046	
Senior Managers of the Municipality											
Basic Salaries and Wages	3		3 833	3 833	295	988	959	30	3%	3 833	
Pension and UIF Contributions			672	672	40	148	168	(20)	-12%	672	
Medical Aid Contributions			115	115	4	13	29	(16)	-55%	115	
Motor Vehicle Allowance			755	755	68	203	189	14	7%	755	
Cellphone Allowance			138	138	14	41	35	7	19%	138	
Other benefits and allowances			268	268	5	15	67	(52)	-78%	268	
Sub Total - Senior Managers of Municipality			5 781	5 781	426	1 408	1 445	(37)	-3%	5 781	
Other Municipal Staff											
Basic Salaries and Wages			48 768	48 768	4 018	12 078	12 192	(115)	-1%	48 768	
Pension and UIF Contributions			8 721	8 721	685	1 998	2 180	(182)	-8%	8 721	
Medical Aid Contributions			1 810	1 810	213	690	452	238	53%	1 810	
Overtime			1 477	1 477	230	750	369	381	103%	1 477	
Motor Vehicle Allowance			1 124	1 124	83	241	281	(40)	-14%	1 124	
Cellphone Allowance			233	233	14	41	58	(17)	-29%	233	
Housing Allowances			687	687	55	166	172	(6)	-3%	687	
Other benefits and allowances			1 179	1 179	272	499	295	205	70%	1 179	
Post-retirement benefit obligations	2		58	58	-	-	15	(15)	-100%	58	
Sub Total - Other Municipal Staff			64 057	64 057	5 570	16 464	16 014	450	3%	64 057	
Total Parent Municipality			74 884	74 884	6 416	18 978	18 721	257	1%	74 884	
Unpaid salary, allowances & benefits in arrears:											
Board Members of Entities											
Basic Salaries and Wages			-	-	-	-	-	-	-	-	
Sub Total - Board Members of Entities	2		-	-	-	-	-	-	-	-	
Senior Managers of Entities											
Basic Salaries and Wages			-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Entities			-	-	-	-	-	-	-	-	
Other Staff of Entities											
Basic Salaries and Wages			-	-	-	-	-	-	-	-	
Sub Total - Other Staff of Entities			-	-	-	-	-	-	-	-	
Total Municipal Entities			-	-	-	-	-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS			74 884	74 884	6 416	18 978	18 721	257	1%	74 884	
TOTAL MANAGERS AND STAFF			69 838	69 838	5 996	17 872	17 459	412	2%	69 838	

Capital programme performance

NC073 Emthanjani - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter
Budget Year 2016/17

R thousands	Month	Budget Year 2016/17									
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget	
<u>Monthly expenditure performance trend</u>											
	July		1 456	1 456	442	442	1 456	1 014	69.7%	2%	
	August		5 033	5 033	2 113	2 555	6 490	3 934	60.6%	12%	
	September		461	461	891	3 447	6 950	3 504	50.4%	17%	
	October		1 396	1 396	-	-	8 346	-	-		
	November		4 263	4 263	-	-	12 609	-	-		
	December		753	753	-	-	13 361	-	-		
	January		698	698	-	-	14 060	-	-		
	February		1 791	1 791	-	-	15 851	-	-		
	March		3 222	3 222	-	-	19 073	-	-		
	April		1 115	1 115	-	-	20 187	-	-		
	May		310	310	-	-	20 497	-	-		
	June		242	242	-	-	20 739	-	-		
	Total Capital expenditure	-	20 739	20 739	3 447						

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 - Q1 First Quarter

Description	Ref	Budget Year 2016/17									
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast	
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>											
<u>Infrastructure</u>		-	13 992	13 992	714	2 659	3 498	839	24.0%	13 992	
Infrastructure - Road transport		-	1 000	1 000	-	1 545	250	(1 295)	-517.8%	1 000	
Roads, Pavements & Bridges		-	1 000	1 000	-	1 545	250	(1 295)	-517.8%	1 000	
Infrastructure - Electricity		-	4 800	4 800	714	1 114	1 200	86	7.2%	4 800	
Transmission & Reticulation		-	4 800	4 800	714	1 114	1 200	86	7.2%	4 800	
Infrastructure - Water		-	7 322	7 322	-	-	1 831	1 831	100.0%	7 322	
Reticulation		-	7 322	7 322	-	-	1 831	1 831	100.0%	7 322	
Infrastructure - Sanitation		-	870	870	-	-	218	218	100.0%	870	
Sewerage purification		-	870	870	-	-	218	218	100.0%	870	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
<u>Community</u>		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-	
Buildings		-	-	-	-	-	-	-	-	-	
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-	
Housing development		-	-	-	-	-	-	-	-	-	
<u>Other assets</u>		-	-	-	-	-	-	-	-	-	
General vehicles		-	-	-	-	-	-	-	-	-	
Specialised vehicles		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
<u>Agricultural assets</u>		-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	
<u>Biological assets</u>		-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	
<u>Intangibles</u>		-	-	-	-	-	-	-	-	-	
Computers - software & programming		-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	-	13 992	13 992	714	2 659	3 498	839	24.0%	13 992	

NC073 Emthanjeni - Supporting Table S13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q1

Description	Ref	Budget Year 2016/17										Full Year Forecast
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	YTD variance	Full Year Forecast	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class			4 457	4 457	14	624	1 114	490	44.0%	4 457		
<u>Infrastructure</u>		-	3 105	3 105	14	624	776	152	19.6%	3 105		3 105
Infrastructure - Road transport		-	3 105	3 105	14	624	776	152	19.6%	3 105		3 105
Roads, Pavements & Bridges		-	600	600	-	-	150	150	100.0%	600		600
Infrastructure - Electricity		-	600	600	-	-	150	150	100.0%	600		600
Transmission & Reticulation		-	500	500	-	-	125	125	100.0%	500		500
Infrastructure - Water		-	500	500	-	-	125	125	100.0%	500		500
Water purification		-	220	220	-	-	55	55	100.0%	220		220
Infrastructure - Sanitation		-	220	220	-	-	55	55	100.0%	220		220
Sewerage purification		-	32	32	-	-	8	8	100.0%	32		32
Infrastructure - Other		-	32	32	-	-	8	8	100.0%	32		32
Waste Management		-	322	322	-	-	80	80	100.0%	322		322
<u>Community</u>		-	25	25	-	-	6	6	100.0%	25		25
Parks & gardens		-	45	45	-	-	11	11	100.0%	45		45
Sportsfields & stadia		-	220	220	-	-	55	55	100.0%	220		220
Community halls		-	32	32	-	-	8	8	100.0%	32		32
Cemeteries		-	-	-	-	-	-	-	-	-		-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-	-	-		-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-		-
Other		-	1 968	1 968	164	164	492	328	66.7%	1 968		1 968
<u>Other assets</u>		-	-	-	164	164	-	(164)	#DIV/0!	-		-
General vehicles		-	-	-	-	-	-	-	-	-		-
Specialised vehicles		-	-	-	-	-	-	-	-	-		-
Plant & equipment		-	473	473	-	-	118	118	100.0%	473		473
Computers - hardware/equipment		-	200	200	-	-	50	50	100.0%	200		200
Furniture and other office equipment		-	226	226	-	-	57	57	100.0%	226		226
Other Buildings		-	333	333	-	-	83	83	100.0%	333		333
Other		-	735	735	-	-	184	184	100.0%	735		735
<u>Agricultural assets</u>		-	-	-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-	-	-		-
<u>Biological assets</u>		-	-	-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-	-	-		-
<u>Intangibles</u>		-	-	-	-	-	-	-	-	-		-
Computers - software & programming		-	-	-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets by Asset Class/Sub-class		-	6 747	6 747	177	788	1 687	899	53.3%	6 747		6 747

Municipal manager's quality certificate

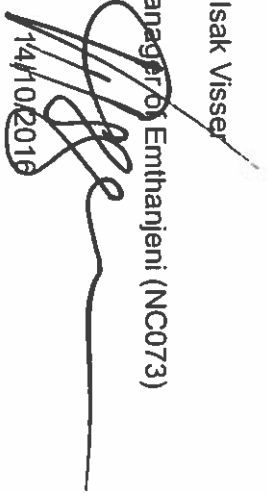
I, Isak Visser the Municipal Manager of Emtharjeni Municipality hereby certify that the monthly budget statement for the month of September 2016 has been prepared in accordance with the Municipality Finance Management Act and Regulations made under the Act.

Print Name Isak Visser

Municipal manager of Emtharjeni (NC073)

Signature

Date



14/10/2016
