

# EMTHANJENI MUNICIPALITY



## **4<sup>th</sup> QUARTERLY BUDGET STATEMENT FOR THE YEAR 2016-2017**

# **SCHEDULE C:**

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

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- **All public libraries within the municipality**
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## Glossary

- **Adjustments budget** - Prescribed in section 28 of the MFMA. The formal means by which a municipality 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 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 2017 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

The audited outcomes for 2015/2016 reflected in this report are Final for June 2016 as the Annual Financial Statements were completed and submitted to and audited by the Auditor General on 31 August 2016.

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

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

#### 1.1.2 Relevant information

Year-to-date operating revenue realised is -8 % below the year-to-date budget for June 2017.

The abnormally high revenue includes the annual property rates and other fixed service charges billed to consumers for the 2016/2017 financial year, this situation arose because certain customers being billed QUARTERLY. 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 -11% below the year-to-date operating expenditure. 73.81% of the total capital budget has been spent at 30 June 2017, with 73.41% of that being funded from capital grants.<sup>i</sup>

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

## Section 2 - Resolutions

### ***IN-YEAR REPORTS 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 2017.

## Section 3 - Executive Summary

### **3.1 Introduction**

As already stated in the Mayor's Report the financial figures reflected in this report are final for June 2016 as the Annual Financial Statements were completed and submitted to and audited by the Auditor General on 31 August 2016.

### **3.2 Consolidated performance**

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

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

Year-to-date revenue realised R16, 604 million below year-to-date budget projections for June 2017<sup>2</sup>.

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

Year-to-date expenditure is -11% or R24, 177 million, below the year-to-date budget as at 30 June 2017.

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

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

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

## Capital expenditure

Year-to-date expenditure on capital amounts to R13, 536 million or 73.81% of the capital budget of R18.339 million<sup>4</sup>, 73.41% of expenditure to date has been funded from capital grants recognised<sup>5</sup>.

Refer to Section 4 - Table C5 for more detail.

## Cash flows

The financial year commenced with positive cash & cash equivalents balance of R7, 524 million<sup>6</sup> and this has decreased by R1, 860 million during the year-to-date to R 5, 664 million.

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

### 3.3 Material variances

<u>REVENUE BY SOURCE</u>	
Property rates	90
Service charges - electricity revenue	(5 142)
Fines	(1 468)
Licences and permits	(2 125)
<u>EXPENDITURE BY TYPE</u>	
Debt impairment	(7 441)
Depreciation & asset impairment	(7 337)
Other expenditure	(4 282)
<u>CAPITAL EXPENDITURE</u>	
Road transport	4 597
Electricity	(2 766)
Water	(4 618)
Waste water management	(817)
<u>Cash Flow</u>	
Service charges	(1 933)
Other revenue	(7 575)
Capital assets	(8 003)



### 3.4 Remedial or corrective steps

<u>REVENUE BY SOURCE</u>		
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
Service charges - electricity revenue	Due to high usage of pre-paid electricity during months the estimated revenue was expected to be more	The current situation will be corrected in the adjustment budget
Fines		
Licences and permits		
<u>EXPENDITURE BY TYPE</u>		
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
Other expenditure	other expenditure was estimated to be higher	The situation will be taken into account when drawing up the adjustment budget of 2016-17
<u>Capital assets</u>		
Road transport	Slow capital spending	The situation will be taken into account when drawing up the adjustment budget of 2016-17
Electricity	Slow capital spending	The situation will be taken into account when drawing up the adjustment budget of 2016-17
Water	Slow capital spending	The situation will be taken into account when drawing up the adjustment budget of 2016-17
Waste water management	Slow capital spending	The situation will be taken into account when drawing up the adjustment budget of 2016-17
<u>Cash Flow</u>		
Service charges	Slow collection due to customers not paying accounts	Continued Enforcing of the credit collection policy as well as looking to adjusted the estimated revenue collection
Other revenue		
Capital assets	Slow capital spending	The situation will be taken into account when drawing up the adjustment budget of 2016-17

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

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

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



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

NC073 Emthanjeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q4 Fourth 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									
	<b>Revenue - Standard</b>	1																		
	<i>Governance and administration</i>																			
	Executive and council		45 610	51 180	51 180	1 404	49 745	51 180	(1 435)	-3%	51 180	51 180								
	Budget and treasury office		3 528	4 295	4 295	124	4 445	4 295	150	3%	4 295	4 295								
	Corporate services		42 000	46 801	46 801	1 272	45 220	46 801	(1 581)	-3%	46 801	46 801								
	<i>Community and public safety</i>																			
	Community and social services		82	84	84	9	81	84	(3)	-4%	84	84								
	Sport and recreation		21 463	11 325	11 325	88	5 371	6 037	(666)	-11%	11 325	11 325								
	Public safety		1 906	1 942	1 942	59	1 970	1 942	28	1%	1 942	1 942								
	Housing		182	123	123	2	1 171	123	1 048	849%	123	123								
	Health		19 318	7 991	7 991	33	1 540	3 930	(2 390)	-61%	7 991	7 991								
	<i>Economic and environmental services</i>																			
	Planning and development		57	41	41	(8)	690	41	649	1578%	41	41								
	Road transport		9 072	3 816	3 816	2	1 031	3 816	(2 785)	-73%	3 816	3 816								
	Environmental protection		999	1 610	1 610	—	1 000	1 610	(610)	-38%	1 610	1 610								
	Electricity		8 073	2 207	2 207	2	31	2 207	(2 176)	-99%	2 207	2 207								
	Water		132 257	165 860	165 860	12 470	149 679	168 189	(18 491)	-11%	165 860	165 860								
	Waste water management		62 855	90 239	90 239	8 227	80 478	89 653	(9 175)	-10%	90 239	90 239								
	Waste management		29 827	38 471	38 471	2 067	32 471	38 160	(5 689)	-15%	38 471	38 471								
	<i>Other</i>		12 001	12 828	12 828	788	13 587	14 659	(1 072)	-7%	12 828	12 828								
	<b>Total Revenue - Standard</b>	4	<b>208 403</b>	<b>232 182</b>	<b>232 182</b>	<b>13 962</b>	<b>205 827</b>	<b>232 203</b>	<b>(23 377)</b>	<b>-10%</b>	<b>232 182</b>	<b>232 182</b>								
	<b>Expenditure - Standard</b>	2																		
	<i>Governance and administration</i>																			
	Executive and council		48 435	48 553	48 553	3 336	39 259	47 313	(8 053)	-17%	48 553	48 553								
	Budget and treasury office		14 305	14 054	14 054	1 008	11 217	14 054	(2 836)	-20%	14 054	14 054								
	Corporate services		22 532	21 982	21 982	1 197	16 301	20 942	(4 641)	-22%	21 982	21 982								
	<i>Community and public safety</i>																			
	Community and social services		11 598	12 518	12 518	1 131	11 741	12 318	(576)	-5%	12 518	12 518								
	Sport and recreation		51 153	29 417	29 417	2 501	23 755	27 429	(3 675)	-13%	29 417	29 417								
	Public safety		27 874	11 849	11 849	1 099	9 162	11 649	(2 487)	-21%	11 849	11 849								
	Housing		8 044	4 654	4 654	326	4 193	4 654	(461)	-10%	4 654	4 654								
	Health		10 854	2 400	2 400	196	2 140	2 400	(260)	-4%	2 400	2 400								
	<i>Economic and environmental services</i>																			
	Planning and development		262	148	148	1	18	148	(130)	-88%	148	148								
	Road transport		32 348	28 440	28 440	2 401	19 910	29 108	(9 198)	-32%	28 440	28 440								
	Environmental protection		20 882	12 162	12 162	1 357	10 358	12 022	(1 664)	-14%	12 162	12 162								
	Electricity		11 466	16 278	16 278	1 045	9 552	17 086	(7 534)	-44%	16 278	16 278								
	<i>Trading services</i>																			
	Water		132 290	108 815	108 815	11 118	108 910	112 930	(4 021)	-4%	108 815	108 815								
	Waste water management		59 848	71 539	71 539	7 627	72 198	72 776	(578)	-1%	71 539	71 539								
	Waste management		25 644	12 906	12 906	804	12 025	14 750	(2 725)	-18%	12 906	12 906								
	<i>Other</i>		34 145	12 936	12 936	1 258	11 356	10 873	482	4%	12 936	12 936								
	<b>Total Expenditure - Standard</b>	3	<b>265 840</b>	<b>215 984</b>	<b>215 984</b>	<b>19 457</b>	<b>193 141</b>	<b>217 318</b>	<b>(24 177)</b>	<b>-11%</b>	<b>215 984</b>	<b>215 984</b>								
	<b>Surplus/ (Deficit) for the year</b>		<b>(57 437)</b>	<b>16 218</b>	<b>16 218</b>	<b>(5 495)</b>	<b>12 685</b>	<b>11 885</b>	<b>800</b>	<b>7%</b>	<b>16 218</b>	<b>16 218</b>								

**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 Emthanjani - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4 Fourth Quarter

R thousands	Vote Description	Budget Year 2016/17									
		2015/16	2015/16		2016/17		2016/17		2016/17		2016/17
Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast		
1	<b>Revenue by Vote</b>										
	Vote 1 - EXECUTIVE AND COUNCIL	3 528	4 295	4 295	4 445	4 295	150	3.5%	4 295		4 295
	Vote 2 - FINANCE AND ADMINISTRATION	42 082	46 885	46 885	45 301	46 885	(1 585)	-3.4%	46 885		46 885
	Vote 3 - PLANNING AND DEVELOPMENT	999	1 610	1 610	1 000	1 610	(610)	-37.9%	1 610		1 610
	Vote 4 - HEALTH	-	1 227	1 227	-	-	-	-	1 227		1 227
	Vote 5 - COMMUNITY AND SOCIAL SERVICES	1 906	1 942	1 942	1 970	1 942	28	1.4%	1 942		1 942
	Vote 6 - PUBLIC SAFETY	19 318	7 991	7 991	1 540	3 930	(2 390)	-60.8%	7 991		7 991
	Vote 7 - SPORT AND RECREATION	182	123	123	1 171	123	1 048	848.6%	123		123
	Vote 8 - ROAD TRANSPORT	8 073	2 207	2 207	31	2 207	(2 176)	-98.6%	2 207		2 207
	Vote 9 - OTHER	-	-	-	-	-	-	-	-		-
	Vote 10 - HOUSING SERVICES	57	41	41	690	41	649	1577.7%	41		41
	Vote 11 - WASTE MANAGEMENT	12 001	12 828	12 828	13 587	14 659	(1 072)	-7.3%	12 828		12 828
	Vote 12 - WASTE WATER MANAGEMENT	27 574	24 322	24 322	23 144	25 698	(2 554)	-9.9%	24 322		24 322
	Vote 13 - ELECTRICITY	62 855	90 239	90 239	80 478	89 653	(9 175)	-10.2%	90 239		90 239
	Vote 14 - WATER	29 827	38 471	38 471	32 471	38 160	(5 689)	-14.9%	38 471		38 471
	Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-		-
	<b>Total Revenue by Vote</b>	<b>208 403</b>	<b>232 182</b>	<b>232 182</b>	<b>205 827</b>	<b>229 203</b>	<b>(23 377)</b>	<b>-10.2%</b>	<b>232 182</b>		<b>232 182</b>
1	<b>Expenditure by Vote</b>										
	Vote 1 - EXECUTIVE AND COUNCIL	14 305	14 054	14 054	11 217	14 054	(2 836)	-20.2%	14 054		14 054
	Vote 2 - FINANCE AND ADMINISTRATION	34 129	34 499	34 499	28 042	33 259	(5 217)	-15.7%	34 499		34 499
	Vote 3 - PLANNING AND DEVELOPMENT	20 882	12 162	12 162	10 358	12 022	(1 664)	-13.8%	12 162		12 162
	Vote 4 - HEALTH	262	148	148	18	148	(130)	-88.1%	148		148
	Vote 5 - COMMUNITY AND SOCIAL SERVICES	27 874	11 849	11 849	9 162	11 649	(2 487)	-21.3%	11 849		11 849
	Vote 6 - PUBLIC SAFETY	8 044	10 367	10 367	8 242	8 579	(337)	-3.9%	10 367		10 367
	Vote 7 - SPORT AND RECREATION	4 119	4 654	4 654	4 193	4 654	(461)	-9.9%	4 654		4 654
	Vote 8 - ROAD TRANSPORT	11 466	16 278	16 278	9 552	17 086	(7 534)	-44.1%	16 278		16 278
	Vote 9 - OTHER	1 614	738	738	1 308	538	770	143.1%	738		738
	Vote 10 - HOUSING SERVICES	10 854	2 400	2 400	2 140	2 400	(260)	-10.8%	2 400		2 400
	Vote 11 - WASTE MANAGEMENT	12 653	11 435	11 435	13 331	14 531	(1 200)	-8.3%	11 435		11 435
	Vote 12 - WASTE WATER MANAGEMENT	34 145	12 936	12 936	11 356	10 873	482	4.4%	12 936		12 936
	Vote 13 - ELECTRICITY	59 848	71 539	71 539	72 198	72 776	(578)	-0.8%	71 539		71 539
	Vote 14 - WATER	25 644	12 906	12 906	12 025	14 750	(2 725)	-18.5%	12 906		12 906
	Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-		-
	<b>Total Expenditure by Vote</b>	<b>265 840</b>	<b>215 964</b>	<b>215 964</b>	<b>193 141</b>	<b>217 318</b>	<b>(24 177)</b>	<b>-11.1%</b>	<b>215 964</b>		<b>215 964</b>
	<b>Surplus/ (Deficit) for the year</b>	<b>(57 437)</b>	<b>16 218</b>	<b>16 218</b>	<b>12 685</b>	<b>11 885</b>	<b>800</b>	<b>6.7%</b>	<b>16 218</b>		<b>16 218</b>

**Table C4: QUARTERLY Budget Statement – Financial Performance (revenue and expenditure)**  
**NC073 Emthanjeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth 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	YTD variance	Full Year Forecast										
<b>Revenue By Source</b>																					
Property rates		26 117	30 665	30 665	1 250	30 755	30 665	90	0%		30 665	90	0%		30 665					30 665	
Property rates - penalties & collection charges		140	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - electricity revenue		67 805	56 203	56 203	4 437	51 076	56 217	(5 142)	-9%		56 217	(5 142)	-9%		56 203					56 203	
Service charges - water revenue		22 236	25 864	25 864	2 039	26 837	27 953	(1 115)	-4%		27 953	(1 115)	-4%		25 864					25 864	
Service charges - sanitation revenue		10 937	15 972	15 972	1 355	16 238	17 348	(1 110)	-6%		17 348	(1 110)	-6%		15 972					15 972	
Service charges - refuse revenue		5 913	8 226	8 226	780	9 349	10 057	(708)	-7%		10 057	(708)	-7%		8 226					8 226	
Service charges - other		396	118	118	22	365	118	267	227%		118	267	227%		118					118	
Rental of facilities and equipment		788	786	786	93	835	786	49	6%		786	49	6%		786					786	
Interest earned - external investments		1 201	806	806	1	105	806	(701)	-87%		806	(701)	-87%		806					806	
Interest earned - outstanding debtors		558	954	954	92	1 162	954	208	22%		954	208	22%		954					954	
Fines		19 399	6 943	6 943	31	1 414	2 882	(1 468)	-51%		2 882	(1 468)	-51%		6 943					6 943	
Licences and permits		520	2 508	2 508	31	383	2 508	(2 125)	-85%		2 508	(2 125)	-85%		2 508					2 508	
Transfers recognised - operational		40 252	41 210	41 210	—	36 691	39 983	(3 292)	-8%		39 983	(3 292)	-8%		41 210					41 210	
Other revenue		2 602	27 195	27 195	3 817	24 746	26 595	(1 848)	-7%		26 595	(1 848)	-7%		27 195					27 195	
Gains on disposal of PPE		—	130	130	15	420	130	291	224%		130	291	224%		130					130	
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>198 864</b>	<b>217 580</b>	<b>210 136</b>	<b>13 962</b>	<b>200 397</b>	<b>217 001</b>	<b>(16 604)</b>	<b>-8%</b>		<b>217 001</b>	<b>(16 604)</b>	<b>-8%</b>		<b>217 580</b>					<b>217 580</b>	
<b>Expenditure By Type</b>																					
Employee related costs		70 984	69 838	69 838	6 155	71 747	67 558	4 189	6%		67 558	4 189	6%		69 838					69 838	
Remuneration of councillors		4 401	5 046	5 046	398	4 706	5 046	(340)	-7%		5 046	(340)	-7%		5 046					5 046	
Debt impairment		30 653	8 901	8 901	—	—	7 441	(7 441)	-100%		7 441	(7 441)	-100%		8 901					8 901	
Depreciation & asset impairment		62 117	7 337	7 337	—	—	7 337	(7 337)	-100%		7 337	(7 337)	-100%		7 337					7 337	
Finance charges		1 761	5 468	5 468	245	1 019	5 468	(4 450)	-81%		5 468	(4 450)	-81%		5 468					5 468	
Bulk purchases		54 420	57 123	57 123	6 154	59 410	57 123	2 288	4%		57 123	2 288	4%		57 123					57 123	
Other materials		11 590	16 771	16 771	1 986	11 662	16 771	(5 089)	-30%		16 771	(5 089)	-30%		16 771					16 771	
Contracted services		9 082	9 846	9 846	564	6 167	7 882	(1 715)	-22%		7 882	(1 715)	-22%		9 846					9 846	
Transfers and grants		247	—	—	—	—	—	—	—		—	—	—		—					—	
Other expenditure		20 173	35 634	35 634	3 956	38 410	42 692	(4 282)	-10%		42 692	(4 282)	-10%		35 634					35 634	
Loss on disposal of PPE		411	—	—	—	—	—	—	—		—	—	—		—					—	
<b>Total Expenditure</b>		<b>265 840</b>	<b>215 964</b>	<b>215 964</b>	<b>19 457</b>	<b>193 141</b>	<b>217 318</b>	<b>(24 177)</b>	<b>-11%</b>		<b>217 318</b>	<b>(24 177)</b>	<b>-11%</b>		<b>215 964</b>					<b>215 964</b>	
<b>Surplus/(Deficit)</b>		<b>(66 975)</b>	<b>1 616</b>	<b>(5 828)</b>	<b>(5 495)</b>	<b>7 256</b>	<b>(317)</b>	<b>7 573</b>	<b>(0)</b>		<b>(317)</b>	<b>7 573</b>	<b>(0)</b>		<b>1 616</b>					<b>1 616</b>	
Transfers recognised - capital		9 539	14 602	14 602	—	5 430	12 202	(6 772)	(0)		12 202	(6 772)	(0)		14 602					14 602	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(57 437)</b>	<b>16 218</b>	<b>8 774</b>	<b>(5 495)</b>	<b>12 686</b>	<b>11 885</b>	<b>—</b>			<b>11 885</b>	<b>—</b>			<b>16 218</b>					<b>16 218</b>	
Taxation		—	—	—	—	—	—	—	—		—	—	—		—					—	
<b>Surplus/(Deficit) after taxation</b>		<b>(57 437)</b>	<b>16 218</b>	<b>8 774</b>	<b>(5 495)</b>	<b>12 686</b>	<b>11 885</b>	<b>—</b>			<b>11 885</b>	<b>—</b>			<b>16 218</b>					<b>16 218</b>	
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(57 437)</b>	<b>16 218</b>	<b>8 774</b>	<b>(5 495)</b>	<b>12 686</b>	<b>11 885</b>	<b>—</b>			<b>11 885</b>	<b>—</b>			<b>16 218</b>					<b>16 218</b>	
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—		—	—	—		—					—	
<b>Surplus/ (Deficit) for the year</b>		<b>(57 437)</b>	<b>16 218</b>	<b>8 774</b>	<b>(5 495)</b>	<b>12 686</b>	<b>11 885</b>	<b>—</b>			<b>11 885</b>	<b>—</b>			<b>16 218</b>					<b>16 218</b>	

**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) - Q4 Fourth Quarter

Vote 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	YTD variance				
<u>Multi-Year expenditure appropriation</u>	2														
Vote 15 - [NAME OF VOTE 15]	4,7														
<u>Total Capital Multi-year expenditure</u>	2														
Vote 1 - EXECUTIVE AND COUNCIL		161	137	137	32	16	109	137	(122)	-89%	137			137	
Vote 2 - FINANCE AND ADMINISTRATION		779	1 735	1 735	296	109	296	1 735	(1 626)	-94%	1 735			1 735	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		178	296	296	63	12	63	296	(296)	-100%	296			296	
Vote 6 - PUBLIC SAFETY		79	63	63	75	1 000	75	63	(51)	-80%	63			63	
Vote 7 - SPORT AND RECREATION			75	75	709	8 796	75	75	925	1233%	75			75	
Vote 8 - ROAD TRANSPORT		6 673	4 200	4 200	29	29	29	4 200	4 597	109%	4 200			4 200	
Vote 11 - WASTE MANAGEMENT		34	29	29	981	164	981	29	(29)	-100%	29			29	
Vote 12 - WASTE WATER MANAGEMENT		1 140	981	981	230	2 634	981	981	(817)	-83%	981			981	
Vote 13 - ELECTRICITY		2 589	5 400	5 400	598	804	598	5 400	(2 766)	-51%	5 400			5 400	
Vote 14 - WATER		14	7 822	5 422	1 569	13 536	804	5 422	(4 618)	-85%	7 822			7 822	
<u>Total Capital single-year expenditure</u>	4	11 646	20 739	18 339	1 569	13 536	18 339	18 339	(4 804)	-26%	20 739			20 739	
<u>Total Capital Expenditure - Standard Classification</u>		11 646	20 739	18 339	1 569	13 536	18 339	18 339	(4 804)	-26%	20 739			20 739	
<u>Capital Expenditure - Standard Classification</u>															
<i>Governance and administration</i>															
Executive and council		940	1 873	1 873	32	125	137	1 873	(1 748)	-93%	1 873			1 873	
Budget and treasury office		161	137	137	32	16	109	137	(122)	-89%	137			137	
Corporate services		484	1 385	1 385	25	85	350	1 385	(1 301)	-94%	1 385			1 385	
<i>Community and public safety</i>		295	350	350	25	25	350	350	(326)	-93%	350			350	
Community and social services		257	434	434	296	1 012	434	434	(578)	-133%	434			434	
Sport and recreation		178	296	296	296	1 000	75	296	(296)	-100%	296			296	
Public safety		79	75	75	75	12	63	75	(51)	-80%	63			63	
<i>Economic and environmental services</i>		6 673	4 200	4 200	709	8 796	4 200	4 200	4 597	109%	4 200			4 200	
Road transport		6 673	4 200	4 200	709	8 796	4 200	4 200	4 597	109%	4 200			4 200	
<i>Trading services</i>		3 776	14 232	11 832	828	3 602	230	11 832	(8 230)	-70%	14 232			14 232	
Electricity		2 589	5 400	5 400	598	804	598	5 400	(2 766)	-51%	5 400			5 400	
Water		14	7 822	5 422	1 569	13 536	804	5 422	(4 618)	-85%	7 822			7 822	
Waste water management		1 140	981	981	230	2 634	981	981	(817)	-83%	981			981	
Waste management		34	29	29	29	29	29	29	(29)	-100%	29			29	
<i>Other</i>															
<u>Total Capital Expenditure - Standard Classification</u>	3	11 646	20 739	18 339	1 569	13 536	18 339	18 339	(4 804)	-26%	20 739			20 739	
<u>Funded by:</u>															
National Government		10 195	13 905	11 505	1 500	9 938	11 505	11 505	(1 567)	-14%	13 905			13 905	
Transfers recognised - capital		10 195	13 905	11 505	1 500	9 938	11 505	11 505	(1 567)	-14%	13 905			13 905	
Borrowing	6	1 156	—	—	—	—	—	—	—	—	—			—	
Internally generated funds		295	6 834	6 834	69	3 598	69	6 834	(3 236)	-47%	6 834			6 834	
<u>Total Capital Funding</u>		11 646	20 739	18 339	1 569	13 536	18 339	18 339	(4 804)	-26%	20 739			20 739	

**Table C6: QUARTERLY Budget Statement - Financial Position**  
 NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

Description	Ref	Budget Year 2016/17				
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>ASSETS</b>						
Current assets						
Cash		14 845	968	968	88	968
Call investment deposits		-	10 075	10 075	4 230	10 075
Consumer debtors		60 532	22 824	22 824	76 308	22 824
Other debtors		-	11 277	11 277	(2 889)	11 277
Current portion of long-term receivables		2	-	-	-	-
Inventory		62 922	65 556	65 556	63 003	65 556
<b>Total current assets</b>		<b>138 300</b>	<b>110 700</b>	<b>110 700</b>	<b>140 740</b>	<b>110 700</b>
Non current assets						
Long-term receivables		1	-	-	-	-
Investments		26	29	29	26	29
Investment property		5 018	5 004	5 004	5 003	5 004
Property, plant and equipment		827 558	932 114	932 114	827 558	932 114
Intangible assets		82	458	458	82	458
Other non-current assets		12	83	83	81	83
<b>Total non current assets</b>		<b>832 698</b>	<b>937 687</b>	<b>937 687</b>	<b>832 751</b>	<b>937 687</b>
<b>TOTAL ASSETS</b>		<b>970 999</b>	<b>1 048 386</b>	<b>1 048 386</b>	<b>973 491</b>	<b>1 048 386</b>
<b>LIABILITIES</b>						
Current liabilities						
Bank overdraft		7 321	9 338	9 338	19 881	9 338
Borrowing		1 065	688	688	506	688
Consumer deposits		2 193	2 289	2 289	2 254	2 289
Trade and other payables		49 018	16 352	16 352	32 955	16 352
Provisions		1 469	2 972	2 972	54 610	2 972
<b>Total current liabilities</b>		<b>61 066</b>	<b>31 639</b>	<b>31 639</b>	<b>110 206</b>	<b>31 639</b>
Non current liabilities						
Borrowing		40 096	-	-	-	-
Provisions		7 030	36 071	36 071	1 428	36 071
<b>Total non current liabilities</b>		<b>47 126</b>	<b>36 071</b>	<b>36 071</b>	<b>1 428</b>	<b>36 071</b>
<b>TOTAL LIABILITIES</b>		<b>108 193</b>	<b>67 709</b>	<b>67 709</b>	<b>111 634</b>	<b>67 709</b>
<b>NET ASSETS</b>	2	<b>862 806</b>	<b>980 677</b>	<b>980 677</b>	<b>861 857</b>	<b>980 677</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		862 806	980 677	980 677	859 604	980 677
Reserves		-	-	-	2 253	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>862 806</b>	<b>980 677</b>	<b>980 677</b>	<b>861 857</b>	<b>980 677</b>







# PART 2 - SUPPORTING DOCUMENTATION Section 5 - Debtors' analysis

## Supporting Table SC3

NC073 Emthanjani - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter

R thousands	Description	NT Code	Budget Year 2016/17										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		
<b>Debtors Age Analysis By Income Source</b>														
	Trade and Other Receivables from Exchange Transactions - Water	1200	-	1 750	1 198	1 134	560	1 049	6 634	-	12 725	9 777	13 941	
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	3 387	709	602	525	478	2 652	-	8 353	4 257	2 787	
	Receivables from Non-exchange Transactions - Property Rates	1400	-	1 001	370	333	3 568	264	8 161	-	13 698	12 327	6 926	
	Receivables from Exchange Transactions - Waste Water Management	1500	-	883	495	454	432	414	3 159	-	5 836	4 459	5 772	
	Receivables from Exchange Transactions - Waste Management	1600	-	447	228	209	206	201	1 600	-	2 890	2 216	2 781	
	Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	
	Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	4 635	
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	
	Other	1900	-	100	69	93	66	61	415	-	805	635	3 798	
	<b>Total By Income Source</b>	<b>2000</b>	-	<b>7 568</b>	<b>3 068</b>	<b>2 825</b>	<b>5 757</b>	<b>2 468</b>	<b>22 621</b>	-	<b>44 308</b>	<b>33 671</b>	<b>40 641</b>	
	<b>2015/16 - totals only</b>			<b>20621233</b>	<b>3403677</b>	<b>2701031</b>	<b>2413665</b>	<b>2250512</b>	<b>5843844</b>		<b>37 244</b>	<b>13 219</b>	<b>66361780</b>	
<b>Debtors Age Analysis By Customer Group</b>														
	Organs of State	2200	-	419	285	227	204	175	2 348	-	3 657	2 953	2 128	
	Commercial	2300	-	1 634	351	313	154	117	581	-	3 149	1 164	1 098	
	Households	2400	-	5 023	2 178	2 055	5 186	1 949	18 272	-	34 663	27 462	32 913	
	Other	2500	-	492	256	230	213	227	1 420	-	2 839	2 091	4 503	
	<b>Total By Customer Group</b>	<b>2600</b>	-	<b>7 568</b>	<b>3 068</b>	<b>2 825</b>	<b>5 757</b>	<b>2 468</b>	<b>22 621</b>	-	<b>44 308</b>	<b>33 671</b>	<b>40 641</b>	

# Creditors' analysis

## Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

R thousands	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				
<b>Creditors Age Analysis By Customer Type</b>															
	Bulk Electricity	0100													
	Bulk Water	0200													
	PAYE deductions	0300													
	VAT (output less input)	0400													
	Pensions / Retirement deductions	0500													
	Loan repayments	0600	-												
	Trade Creditors	0700	6											6	1
	Auditor General	0800	-												
	Other	0900	5 599											5 599	2 337
	<b>Total By Customer Type</b>	<b>1000</b>	<b>5 605</b>											<b>5 605</b>	<b>2 339</b>

# Investment portfolio analysis

NC073 Emthanjeni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q4 Fourth 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	30/06/2017	0	0.0%	11 270	-	11 270
Municipality sub-total						0		11 270	-	11 270
<u>Entities</u>										
Entities sub-total						-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	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 - Q4 Fourth 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
<b>Operating Transfers and Grants</b>											
National Government:											
Local Government Equitable Share			39 459	38 822	38 822	-	33 114	38 822	(5 708)		38 822
Finance Management			35 929	36 197	36 197	-	30 489	36 197	(5 708)		36 197
Municipal Systems Improvement			1 600	1 625	1 625	-	1 625	1 625	-		1 625
EPWP incentive			930	-	-	-	-	-	-		-
Other transfers and grants (insert description)			1 000	1 000	1 000	-	1 000	1 000	-		1 000
Provincial Government:			1 177	2 388	2 388	-	1 841	2 388	(547)		2 388
Health subsidy			-	1 227	1 227	-	-	1 227	(1 227)		1 227
Housing			35	-	-	-	680	-	680		-
Sport and Recreation			1 142	1 161	1 161	-	1 161	1 161	-		1 161
Other transfers and grants (insert description)	4		-	-	-	-	-	-	-		-
District Municipality:			-	-	-	-	-	-	-		-
(insert description)			-	-	-	-	-	-	-		-
Other grant providers:			-	-	-	-	-	-	-		-
(insert description)			-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5		40 635	41 210	41 210	-	34 955	41 210	(6 255)		41 210
<b>Capital Transfers and Grants</b>											
National Government:											
Municipal Infrastructure Grant (MIG)			13 398	14 602	12 202	-	11 033	12 202	(1 169)		14 602
Regional Bulk Infrastructure			11 898	11 602	9 202	-	7 283	9 202	(1 919)		11 602
Integrated National Electrification Programme			-	-	-	-	750	-	750		-
Other capital transfers (insert description)			1 500	3 000	3 000	-	3 000	3 000	-		3 000
Provincial Government:			-	-	-	-	-	-	-		-
(insert description)			-	-	-	-	-	-	-		-
District Municipality:			-	-	-	-	-	-	-		-
(insert description)			-	-	-	-	-	-	-		-
Other grant providers:			-	-	-	-	-	-	-		-
(insert description)			-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5		13 398	14 602	12 202	-	11 033	12 202	(1 169)		14 602
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5		54 034	55 812	53 412	-	45 988	53 412	(7 424)		55 812

## Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter

Description	Ref	Budget Year 2016/17									
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	YTD variance	Full Year Forecast
<b>EXPENDITURE</b>											
<b>Operating expenditure of Transfers and Grants</b>											
National Government:		39 506	38 822	38 822	1 385	13 300	38 822	(25 522)	(25 522)	-65.7%	38 822
Local Government Equitable Share		35 929	36 197	36 197	1 047	10 912	36 197	(25 285)	(25 285)	-69.9%	36 197
Finance Management		1 600	1 625	1 625	-	1 625	1 625	-	-	-	1 625
Municipal Systems Improvement		930	-	-	337	763	-	(237)	(237)	-23.7%	-
EPWP Incentive		1 047	1 000	1 000	-	-	1 000	-	-	-	1 000
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-	-
Provincial Government:		1 177	2 388	2 388	393	1 275	2 286	(1 010)	(1 010)	-44.2%	2 388
Health subsidy		-	1 227	1 227	-	-	1 125	(1 125)	(1 125)	-100.0%	1 227
Housing		35	-	-	-	-	-	-	-	-	-
Sport and Recreation		1 142	1 161	1 161	393	1 275	1 161	114	114	9.9%	1 161
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants</b>		<b>40 683</b>	<b>41 210</b>	<b>41 210</b>	<b>1 778</b>	<b>14 575</b>	<b>41 108</b>	<b>(26 532)</b>	<b>(26 532)</b>	<b>-64.5%</b>	<b>41 210</b>
<b>Capital expenditure of Transfers and Grants</b>											
National Government:		12 115	13 905	13 905	1 648	9 204	13 905	(4 702)	(4 702)	-33.8%	13 905
Municipal Infrastructure Grant (MIG)		10 615	10 905	10 905	684	6 570	10 905	(4 335)	(4 335)	-39.8%	10 905
Regional Bulk Infrastructure		-	-	-	734	-	-	-	-	-	-
Integrated National Electrification Programme		1 500	3 000	3 000	230	2 634	3 000	(366)	(366)	-12.2%	3 000
Provincial Government:		-	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>12 115</b>	<b>13 905</b>	<b>13 905</b>	<b>1 648</b>	<b>9 204</b>	<b>13 905</b>	<b>(4 702)</b>	<b>(4 702)</b>	<b>-33.8%</b>	<b>13 905</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANT</b>		<b>52 798</b>	<b>55 115</b>	<b>55 115</b>	<b>3 426</b>	<b>23 779</b>	<b>55 013</b>	<b>(31 234)</b>	<b>(31 234)</b>	<b>-56.8%</b>	<b>55 115</b>

# Expenditure on councillor and board members allowances and employee benefits

NC073 Emthanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter

		Budget Year 2016/17									
		2015/16									
Ref	Summary of Employee and Councillor remuneration	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast	
	<b>Councillors (Political Office Bearers plus Other)</b>										
	Basic Salaries and Wages	2 892	3 451	3 451	278	3 207	3 451	(154)	-4%	3 451	
	Pension and UIF Contributions	198	-	-	-	(12)	-	(12)	#DIV/0!	-	
	Medical Aid Contributions	18	-	-	-	-	-	-	-	-	
	Motor Vehicle Allowance	931	1 150	1 150	87	1 031	1 150	(119)	-10%	1 150	
	Cellphone Allowance	361	395	395	33	390	395	(4)	-1%	395	
	Other benefits and allowances	-	51	51	-	-	47	(47)	-100%	51	
	<b>Sub Total - Councillors</b>	<b>4 401</b>	<b>5 046</b>	<b>5 046</b>	<b>398</b>	<b>4 706</b>	<b>5 042</b>	<b>(336)</b>	<b>-7%</b>	<b>5 046</b>	
3	<b>Senior Managers of the Municipality</b>										
	Basic Salaries and Wages	4 009	3 833	3 833	249	3 480	3 833	(352)	-9%	3 833	
	Pension and UIF Contributions	769	672	672	45	512	672	(160)	-24%	672	
	Medical Aid Contributions	161	115	115	-	22	115	(94)	-81%	115	
	Motor Vehicle Allowance	546	755	755	58	680	755	(70)	-9%	755	
	Cellphone Allowance	116	138	138	12	139	138	1	1%	138	
	Other benefits and allowances	279	268	268	40	244	268	(24)	-9%	268	
	<b>Sub Total - Senior Managers of Municipality</b>	<b>5 881</b>	<b>5 781</b>	<b>5 781</b>	<b>404</b>	<b>5 082</b>	<b>5 781</b>	<b>(699)</b>	<b>-12%</b>	<b>5 781</b>	
	<b>Other Municipal Staff</b>										
	Basic Salaries and Wages	47 208	48 768	48 768	3 749	46 802	48 768	(1 966)	-4%	48 768	
	Pension and UIF Contributions	8 217	8 721	8 721	683	8 130	8 721	(591)	-7%	8 721	
	Medical Aid Contributions	1 889	1 810	1 810	220	2 171	1 810	361	20%	1 810	
	Overtime	3 139	1 477	1 477	284	3 147	1 477	1 670	113%	1 477	
	Motor Vehicle Allowance	1 025	1 124	1 124	77	951	1 124	(174)	-15%	1 124	
	Cellphone Allowance	127	233	233	13	158	233	(75)	-32%	233	
	Housing Allowances	536	687	687	53	649	687	(38)	-5%	687	
	Other benefits and allowances	2 928	1 179	1 179	344	2 597	1 179	1 418	120%	1 179	
	Post-retirement benefit obligations	36	58	58	-	-	53	(53)	-100%	58	
2	<b>Sub Total - Other Municipal Staff</b>	<b>65 104</b>	<b>64 057</b>	<b>64 057</b>	<b>5 423</b>	<b>64 605</b>	<b>64 052</b>	<b>553</b>	<b>1%</b>	<b>64 057</b>	
	<b>Total Parent Municipality</b>	<b>75 386</b>	<b>74 884</b>	<b>74 884</b>	<b>6 225</b>	<b>74 393</b>	<b>74 875</b>	<b>(482)</b>	<b>-1%</b>	<b>74 884</b>	
	<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
	<b>Board Members of Entities</b>										
	Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-	
2	<b>Sub Total - Board Members of Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Senior Managers of Entities</b>										
	Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-	
2	<b>Sub Total - Senior Managers of Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Other Staff of Entities</b>										
	Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-	
	<b>Sub Total - Other Staff of Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Total Municipal Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>75 386</b>	<b>74 884</b>	<b>74 884</b>	<b>6 225</b>	<b>74 393</b>	<b>74 875</b>	<b>(482)</b>	<b>-1%</b>	<b>74 884</b>	
	<b>TOTAL MANAGERS AND STAFF</b>	<b>70 984</b>	<b>69 838</b>	<b>69 838</b>	<b>5 827</b>	<b>69 687</b>	<b>69 833</b>	<b>(146)</b>	<b>0%</b>	<b>69 838</b>	



## Capital programme performance

NC073 Emthanjani - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth Quarter

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
<b>R thousands</b>										
<b>Monthly expenditure performance trend</b>										
July	63	1 456	1 456	442	442	1 456	1 014	69.7%	2%	
August	530	5 033	5 033	2 113	2 555	6 490	3 934	60.6%	12%	
September	378	461	461	891	3 447	6 950	3 504	50.4%	17%	
October	2 897	1 396	1 396	1 449	4 895	8 346	3 451	41.3%	24%	
November	734	4 263	4 263	1 347	6 243	12 609	6 366	50.5%	30%	
December	40	753	753	(163)		13 361	-			
January	1 127	698	698	799	#VALUE!	14 060	#VALUE!	#VALUE!	#VALUE!	
February	53	1 791	1 791	1 266	#VALUE!	15 851	#VALUE!	#VALUE!	#VALUE!	
March	2 700	3 222	3 222	447	#VALUE!	19 073	#VALUE!	#VALUE!	#VALUE!	
April	1 130	1 115	1 115	700	#VALUE!	20 187	#VALUE!	#VALUE!	#VALUE!	
May	896	310	310	2 675	#VALUE!	20 497	#VALUE!	#VALUE!	#VALUE!	
June	1 099	242	242	1 569	#VALUE!	20 739	#VALUE!	#VALUE!	#VALUE!	
<b>Total Capital expenditure</b>	<b>11 646</b>	<b>20 739</b>	<b>20 739</b>	<b>13 536</b>						

### **Supporting Table C13**

Supporting Tables SC13 include the following:

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



**Chart C1 2016/17 Capital Expenditure Monthly Trend: actual v target**

Month	2015/16	Original Budget	Adjusted Budget	Monthly actual
Jul	63	1 456	1 456	442
Aug	530	5 033	5 033	2 113
Sep	378	461	461	891
Oct	2 897	1 396	1 396	1 449
Nov	734	4 263	4 263	1 347
Dec	40	753	753	(163)
Jan	1 127	698	698	799
Feb	53	1 791	1 791	1 266
Mar	2 700	3 222	3 222	447
Apr	1 130	1 115	1 115	700
May	896	310	310	2 675
Jun	1 099	242	242	1 569

**Chart C2 2016/17 Capital Expenditure: YTD actual v YTD target**

Month	YearTD actual	YearTD budget
Jul	442	1 456
Aug	2 555	6 490
Sep	3 447	6 950
Oct	4 895	8 346
Nov	6 243	12 609
Dec		13 361
Jan	#VALUE!	14 060
Feb	#VALUE!	15 851
Mar	#VALUE!	19 073
Apr	#VALUE!	20 187
May	#VALUE!	20 497
Jun	#VALUE!	20 739

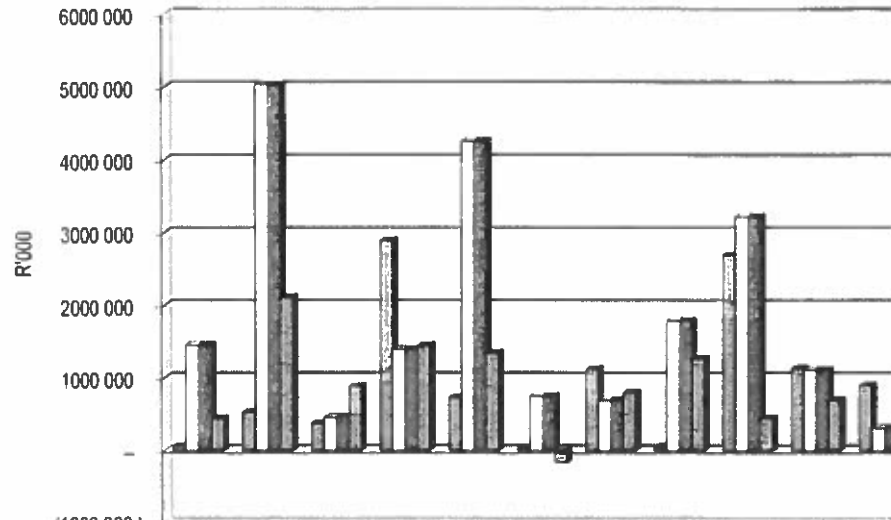
**Chart C3 Aged Consumer Debtors Analysis**

	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 2016/	-	7 568	3 069	2 825	5 757	2 468	22 621	-
2015/16	-	20 621	3 404	2 701	2 414	2 261	5 844	-



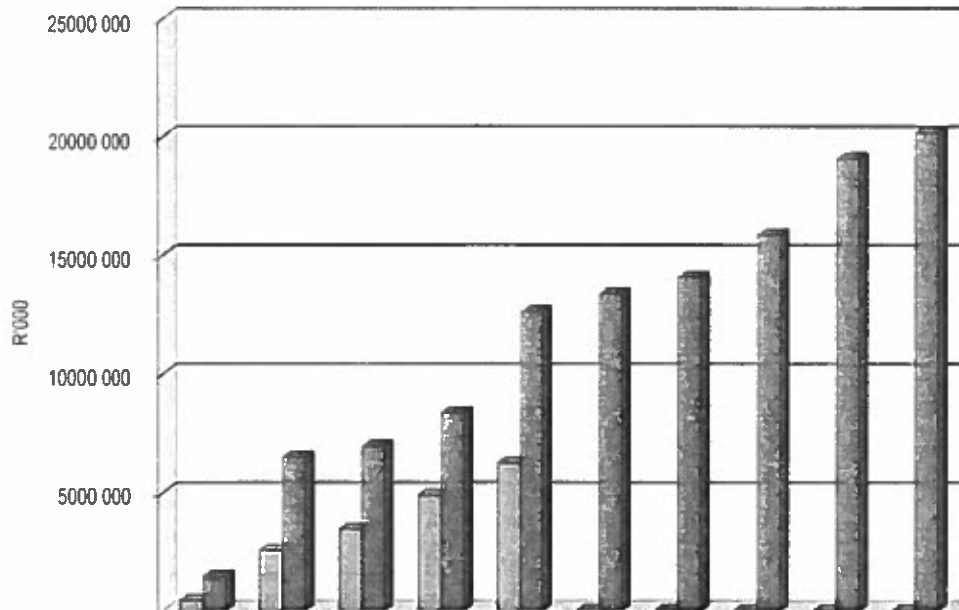


**Chart C1 2016/17 Capital Expenditure Monthly Trend: actual v 1**



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
2015/16	62 698	529 814	377 785	2897 104	734 207	39 627	1127 399	52 732	2699 979	129 920	896 31
Original Budget	1456 096	5033 406	460 684	1396 104	4262 598	752 546	698 327	790 743	3222 023	114 767	310 000
Adjusted Budget	1456 096	5033 406	460 684	1396 104	4262 598	752 546	698 327	790 743	3222 023	114 767	310 000
Monthly actual	441 805	2113 395	891 405	1448 697	1347 245	163 347	799 353	1266 292	446 874	699 764	2674 600

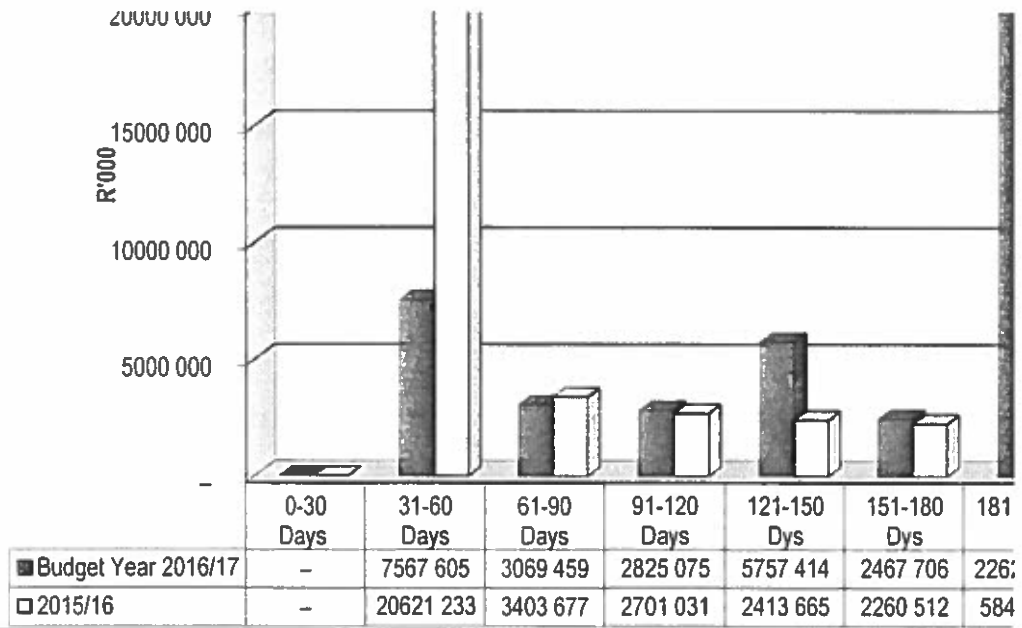
**Chart C2 2016/17 Capital Expenditure: YTD actual v YTD**



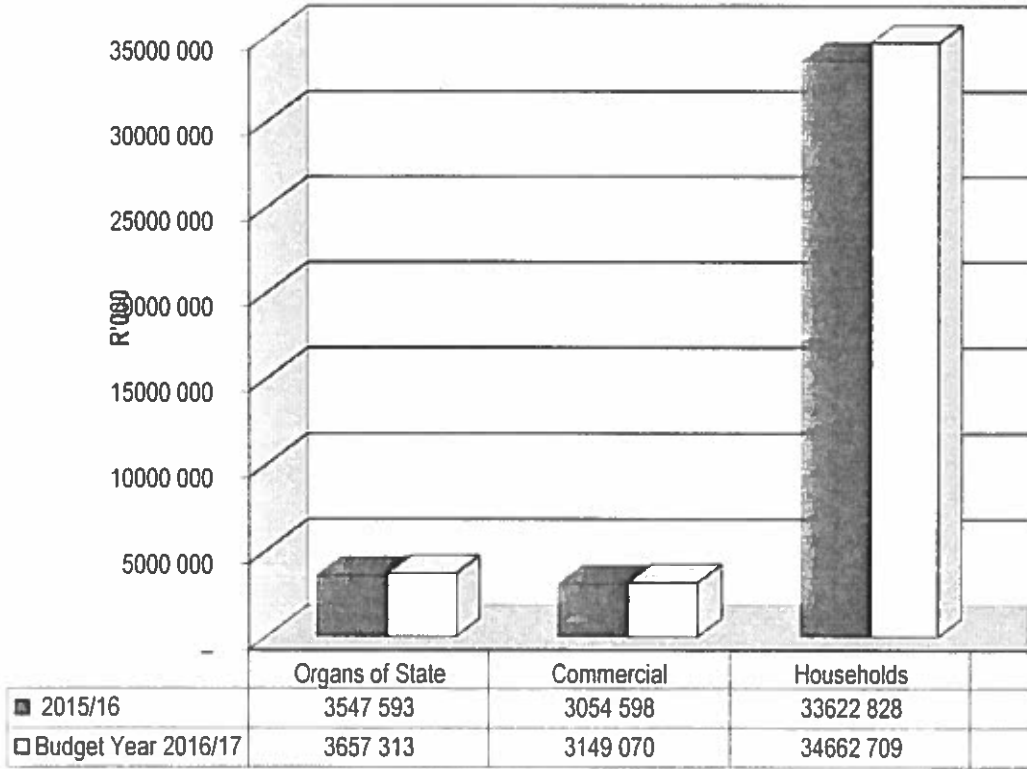
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr
YearTD actual	441 805	2555 200	3446 604	4895 302	6242 547	-	-	-	-	-
YearTD budget	1456 096	6489 502	6950 186	8346 290	12608 88	13361 43	14059 76	15850 50	19072 52	20187 29 2

**Chart C3 Aged Consumer Debtors Analysis**





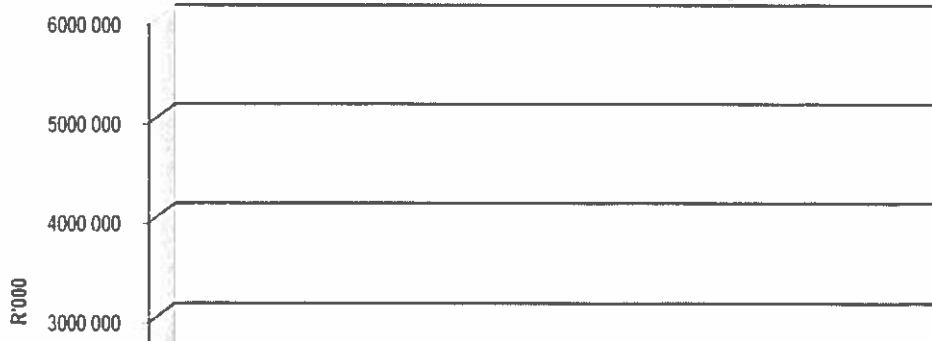
**Chart C4 Consumer Debtors (total by Debtor Customer Category)**

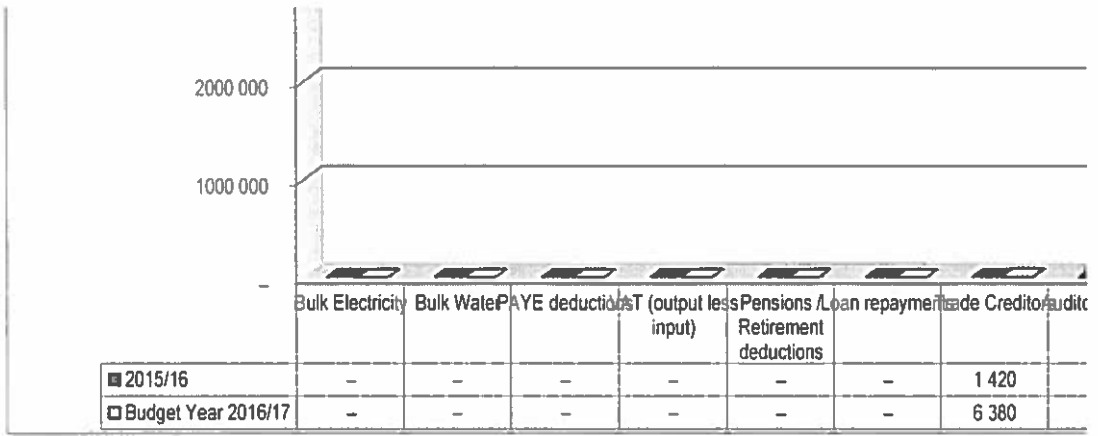


**Chart C5 Aged Creditors Analysis**

Other

2 337  
5 599







target



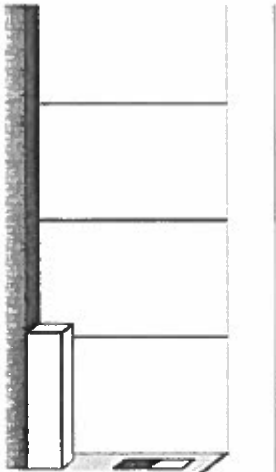
	Jun
1	661098778
2	88241863
3	88241863
4	501569469

target



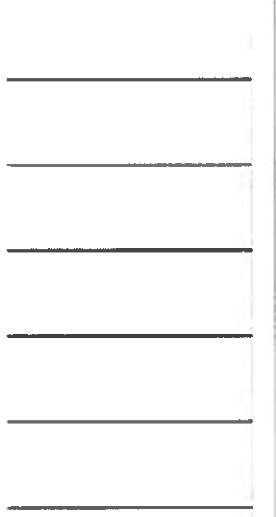
Month	Value
May	1049738
Jun	2073924



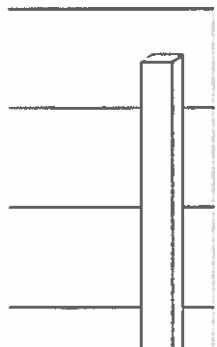


Dys-1 Yr	Over 1Yr
20 677	-
13 844	-

ry)



Other
2753 679
2838 845



or General	Other
-	2337 460
-	5599 116

## Municipal manager's quality certificate

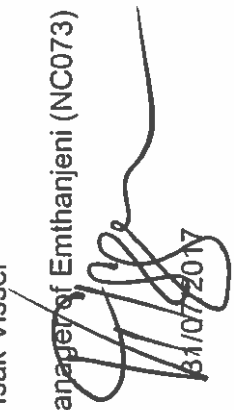
I, Isak Visser the Municipal Manager of Emthanjeni Municipality hereby certify that the QUARTERLY budget statement for the month of June 2017 has been prepared in accordance with the Municipality Finance Management Act and Regulations made under the Act.

Print Name Isak Visser

Municipal manager of Emthanjeni (NC073)

Signature

Date



31/07/2017

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