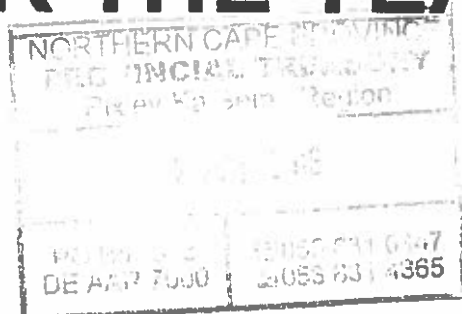


## The logo for Emthandeni Local Municipality is a circular emblem. The words "EMTHANDENI LOCAL MUNICIPALITY" are written in a semi-circle at the top. Inside the circle, there is a stylized sun with rays on the left, and two human figures on the right, one taller than the other, both with arms raised. Three stars are positioned above the figures. Below the figures are stylized wavy lines representing water or land. At the bottom of the emblem, the text "Space Access Opportunity" is written in a serif font, followed by a copyright symbol.

# JANUARY MONTHLY BUDGET STATEMENT FOR THE YEAR 2015-2016



# **SCHEDULE C:**

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

**Copies of this document can be viewed:**

- **In the foyers of all municipal buildings**
- **All public libraries within the municipality**
  - **At [www.emthanjeni.co.za](http://www.emthanjeni.co.za)**

## Table of Contents

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

## Glossary

- **Adjustments budget** - Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
- **Allocations** - Money received from Provincial or National Government or other municipalities.
- **Budget** - The financial plan of the Municipality.
- **Budget related policy** - Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
- **Capital expenditure** - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.
- **Cash flow statement** - A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.
- **DORA** - Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
- **Equitable share** - A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
- **Fruitless and wasteful expenditure** - Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
- **GFS** - Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
- **GRAP** - Generally Recognised Accounting Practice. The new standard for municipal accounting.
- **IDP** - Integrated Development Plan. The main strategic planning document of the Municipality.
- **MBRR** - Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.
- **MFMA** - Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

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

# **PART 1 - IN-YEAR REPORT**

## **Section 1 - Mayor's Report**

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

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

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

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

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

#### **1.1.2 Relevant information**

Year-to-date operating revenue realised is 9% above the year-to-date budget for January 2016.

The abnormally high revenue includes the annual property rates and other fixed service charges billed to consumers for the 2015/2016 financial year. As well as operating grants received that exceeds the monthly 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 20% below the year-to-date operating expenditure. 8.6% of the total capital budget has been spent at 31 January 2015, with 96.7% of that being funded from capital grants.<sup>1</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 monthly budget statement and supporting documentation for January 2016.

## Section 3 - Executive Summary

### **3.1 Introduction**

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

### **3.2 Consolidated performance**

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

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

Year-to-date revenue realised 9%, R11.113million above year-to-date budget projections for January 2016<sup>2</sup>.

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

Year-to-date expenditure is 20% or R25.325 million, below the year-to-date budget as at 31 January 2016.

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

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

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

## Capital expenditure

Year-to-date expenditure on capital amounts to R5.769 million or 8% of the capital budget of R67.3 million<sup>4</sup>. 96.7% 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 negative cash & cash equivalents balance of -R1, 283million<sup>6</sup> and this has increased by R15, 022 million during the year-to-date to R 13, 739 million.

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

## 3.3 Material variances

Ref	Description	Variance
	<b>R thousands</b>	
1	<b>Revenue By Source</b>	
	Property rates	4 127
		7 262
	Transfers recognised - operational	(1 116)
	Other revenue	
2	<b>Expenditure By Type</b>	
	Debt impairment	(6 667)
		(5 395)
	Depreciation & asset impairment	2 303
	Bulk purchases	(5 991)
	Other expenditure	
3	<b>Capital Expenditure</b>	
	Road transport	(5 057)
		(5 925)
	Water	(18 254)
	Waste water management	
4	<b>Financial Position</b>	
5	<b>Cash Flow</b>	
	Other revenue	(3 381)
		7 845
	Government - operating	(23 972)
	Government - capital	(30 572)
	Capital assets	



### 3.4 Remedial or corrective steps

Description	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands		
<b>Revenue By Source</b>		
Property rates	The farmers property rates are charged yearly and thus the actual amount is higher than the budgeted amount.	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
<b>Expenditure By Type</b>		
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
<b>Capital Expenditure</b>		
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
<b>Cash Flow</b>		
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

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

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

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

## Section 4 - In-year budget statement tables

### 4.1 Monthly budget statements

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

NC073 Emthanjeni - Table C1 Monthly Budget Statement Summary - M07 January

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	22 075	27 503	27 503	1 133	20 170	16 043	4 127	26%	27 503
Service charges	97 741	108 111	108 111	4 724	67 629	63 064	4 565	7%	108 111
Investment revenue	950	715	715	1	55	417	(363)	-67%	715
Transfers recognised - operations	39 650	40 601	40 601	711	30 946	23 684	7 262	31%	40 601
Other own revenue	34 337	34 768	34 768	2 811	15 803	29 281	(4 478)	-22%	34 768
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>194 633</b>	<b>211 697</b>	<b>211 697</b>	<b>13 364</b>	<b>134 603</b>	<b>123 450</b>	<b>11 113</b>	<b>9%</b>	<b>211 697</b>
Employee costs	55 864	66 804	66 804	6 251	39 826	38 963	859	2%	66 804
Remuneration of Councilors	4 176	4 580	4 580	510	2 528	2 672	(143)	-5%	4 580
Depreciation & asset impairment	61 386	9 248	9 248	-	-	5 395	(5 395)	-100%	9 248
Finance charges	1 337	2 556	2 556	14	258	1 491	(1 232)	-33%	2 556
Materials and bulk purchases	50 263	61 743	61 743	4 150	37 998	40 665	(2 667)	-7%	61 743
Transfers and grants	225	12 938	12 938	975	7 445	9 478	(1 983)	-21%	12 938
Other expenditure	66 235	63 028	63 028	1 501	15 412	20 225	(14 764)	-49%	63 028
<b>Total Expenditure</b>	<b>258 437</b>	<b>220 896</b>	<b>220 896</b>	<b>13 402</b>	<b>103 528</b>	<b>128 853</b>	<b>(25 325)</b>	<b>-20%</b>	<b>220 896</b>
<b>Surplus/(Deficit)</b>	<b>(63 784)</b>	<b>(9 199)</b>	<b>(9 199)</b>	<b>(37)</b>	<b>31 075</b>	<b>(5 363)</b>	<b>36 439</b>	<b>-879%</b>	<b>(9 199)</b>
Transfers recognised - capital	14 694	56 565	56 565	-	1 510	32 996	(31 496)	-95%	56 565
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(49 091)</b>	<b>47 366</b>	<b>47 366</b>	<b>(37)</b>	<b>32 575</b>	<b>27 633</b>	<b>4 942</b>	<b>18%</b>	<b>47 366</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(49 091)</b>	<b>47 366</b>	<b>47 366</b>	<b>(37)</b>	<b>32 575</b>	<b>27 633</b>	<b>4 942</b>	<b>18%</b>	<b>47 366</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	14 194	67 344	67 344	1 127	5 769	38 409	(32 640)	-85%	67 344
Capital transfers recognised	13 833	55 958	55 958	1 127	5 582	32 642	(27 060)	-83%	55 958
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	5 046	5 046	-	-	2 543	(2 543)	100%	5 046
Internally generated funds	362	6 341	6 341	-	187	3 224	(3 037)	-94%	6 341
<b>Total sources of capital funds</b>	<b>14 194</b>	<b>67 344</b>	<b>67 344</b>	<b>1 127</b>	<b>5 769</b>	<b>38 409</b>	<b>(32 640)</b>	<b>-85%</b>	<b>67 344</b>
<b>Financial position</b>									
Total current assets	125 401	109 842	109 842	-	154 172	-	-	-	109 842
Total non current assets	883 982	944 097	944 097	-	882 254	-	-	-	944 097
Total current liabilities	45 643	33 313	33 313	-	98 341	-	-	-	33 313
Total non current liabilities	54 198	67 490	67 490	-	2 348	-	-	-	67 490
<b>Community wealth/Equity</b>	<b>909 543</b>	<b>953 136</b>	<b>953 136</b>	<b>-</b>	<b>935 739</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>953 136</b>
<b>Cash flows</b>									
Net cash from (used) operating	14 269	55 260	55 260	(2 851)	22 256	32 235	9 979	31%	55 260
Net cash from (used) investing	(13 008)	(59 374)	(59 374)	(1 121)	(5 681)	(34 635)	(28 954)	64%	(59 374)
Net cash from (used) financing	(2 777)	1 096	1 096	(182)	(1 554)	640	2 193	343%	1 056
<b>Cash/cash equivalents at the month/year end</b>	<b>(1 283)</b>	<b>606</b>	<b>606</b>	<b>-</b>	<b>13 739</b>	<b>1 864</b>	<b>(11 876)</b>	<b>-637%</b>	<b>(4 300)</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dye-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	-	8 789	16 661	3 459	2 645	2 781	26 196	-	60 731
<b>Creditors Age Analysis</b>									
Total Creditors	3 750	1 219	766	290	-	-	-	-	6 064

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

NC073 Enthanjeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M07 January

NC073 Enthanjeni - Table C2 Monthly Budget Statement - Financial Performance (tensands and cents) (continued)										
Description	Ref	2014/15		Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
Governance and administration										
Executive and council		43 011	48 348	48 348	1 378	35 840	27 038	8 813	33%	48 348
Budget and treasury office		5 537	3 335	3 335	88	4 480	1 946	2 522	130%	3 335
Corporate services		37 390	42 832	42 832	1 286	31 335	25 044	6 291	25%	42 932
Community and public safety		83	80	80	3	46	47	(1)	1%	80
Community and social services		25 486	10 228	10 228	1 100	3 728	5 087	(2 238)	38%	10 229
Sport and recreation		1 516	1 844	1 844	611	1 570	1 076	494	46%	1 844
Public safety		23 180	114	114	47	164	67	98	147%	114
Housing		678	8 232	8 232	439	1 976	4 802	(2 826)	59%	8 232
Health			30	30	3	18	23	(4)	-20%	30
Economic and environmental services										
Planning and development		11 044	13 110	13 110	2	713	7 647	(6 934)	91%	13 110
Road transport		887	3 395	3 395		700	1 900	(1 280)	-65%	3 395
Environmental protection		10 147	9 715	9 715	2	13	5 667	(5 654)	100%	9 715
Trading services										
Electricity		120 808	108 578	108 578	10 885	95 813	115 838	(20 023)	17%	108 578
Water		68 606	83 494	83 494	6 074	43 150	48 705	(5 555)	11%	83 494
Waste water management		25 602	41 211	41 211	2 786	28 500	24 039	4 460	19%	41 211
Waste management		19 576	59 345	59 345	1 286	15 147	34 618	(19 471)	-50%	59 345
Other		18 021	14 520	14 520	739	9 016	8 474	542	6%	14 526
Total Revenue - Standard	4	209 347	288 262	288 262	13 364	138 103	156 488	(20 383)	-13%	288 262
Expenditure - Standard	2									
Governance and administration										
Executive and council		44 414	48 086	48 086	2 787	20 348	26 883	(6 537)	-24%	48 086
Budget and treasury office		16 140	13 202	13 202	983	8 230	7 754	(1 514)	-20%	13 292
Corporate services		17 363	20 440	20 440	959	7 866	11 023	(4 057)	34%	20 440
Community and public safety		10 902	12 354	12 354	845	6 240	7 206	(906)	13%	12 354
Community and social services		41 085	20 011	20 011	1 752	12 842	18 948	(4 104)	-24%	29 011
Sport and recreation		25 058	11 629	11 629	661	4 421	6 804	(2 383)	35%	11 629
Public safety		4 142	4 162	4 162	305	2 359	2 430	(71)	3%	4 162
Housing		8 026	10 818	10 818	621	4 580	6 310	(1 712)	-27%	10 818
Health		4 452	2 218	2 218	165	1 464	1 294	170	13%	2 218
Economic and environmental services		7	103	183		0	107	(107)	100%	183
Planning and development		38 419	27 157	27 157	1 504	11 088	15 841	(4 752)	30%	27 157
Road transport		19 447	10 663	10 663	703	5 707	6 220	(513)	8%	10 663
Environmental protection		18 972	16 493	16 493	802	5 382	9 621	(4 238)	-44%	16 493
Trading services										
Electricity		132 287	117 903	117 903	7 235	58 347	68 753	(10 406)	15%	117 903
Water		79 852	89 900	89 900	4 385	38 540	40 775	(2 227)	5%	89 900
Waste water management		28 399	15 894	15 894	967	6 431	9 271	(2 841)	-31%	15 894
Waste management		12 790	16 925	16 925	872	6 177	9 850	(3 673)	-37%	16 925
Other		11 255	15 184	15 184	1 010	7 192	8 957	(1 666)	19%	15 184
Total Expenditure - Standard	3	1 823	739	739	124	905	431	473	110%	739
Surplus (Deficit) for the year		258 437	220 896	220 896	13 402	103 528	120 853	(25 325)	-20%	220 896
		(49 081)	47 368	47 368	(37)	32 575	27 833	4 942	18%	47 368

### **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) - M07 January

Vote Description			2014/15		Budget Year 2015/16					
R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	5 537	3 335	3 335	88	4 468	1 946	2 522	129.6%	3 335
Vote 2 - FINANCE AND ADMINISTRATION		37 474	43 012	43 012	1 290	31 381	25 090	6 291	25.1%	43 012
Vote 3 - PLANNING AND DEVELOPMENT		897	3 395	3 395	-	700	1 980	(1 280)	-64.7%	3 395
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 516	1 844	1 844	611	1 570	1 076	494	46.0%	1 844
Vote 6 - PUBLIC SAFETY		23 180	8 232	8 232	439	1 976	4 802	(2 826)	-58.9%	8 232
Vote 7 - SPORT AND RECREATION		112	114	114	47	164	67	98	146.7%	114
Vote 8 - ROAD TRANSPORT		10 147	9 715	9 715	2	13	5 667	(5 654)	-99.8%	9 715
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING SERVICES		670	39	39	3	18	23	(4)	19.5%	39
Vote 11 - WASTE MANAGEMENT		18 021	14 526	14 526	739	9 016	8 474	542	6.4%	14 526
Vote 12 - WASTE WATER MANAGEMENT		19 576	59 345	59 345	1 286	15 147	34 614	(19 471)	-56.2%	59 345
Vote 13 - ELECTRICITY		66 606	83 494	83 494	6 074	43 150	48 705	(5 555)	-11.4%	83 494
Vote 14 - WATER		25 602	41 211	41 211	2 787	28 500	24 039	4 460	18.6%	41 211
Vote 15 - (NAME OF VOTE 15)		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	209 347	268 262	268 262	13 365	136 103	156 406	(20 383)	-13.0%	268 262
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	16 148	13 292	13 292	983	6 239	7 754	(1 514)	19.5%	13 292
Vote 2 - FINANCE AND ADMINISTRATION		28 265	33 673	32 794	1 804	14 106	19 129	(5 023)	-26.3%	32 794
Vote 3 - PLANNING AND DEVELOPMENT		19 447	10 663	10 663	703	5 707	6 220	(513)	-8.2%	10 663
Vote 4 - HEALTH		7	183	183	-	0	107	(107)	99.9%	183
Vote 5 - COMMUNITY AND SOCIAL SERVICES		25 058	11 629	11 629	601	4 421	6 804	(2 383)	-35.0%	11 629
Vote 6 - PUBLIC SAFETY		8 026	10 818	10 818	621	4 598	6 310	(1 712)	-27.1%	10 818
Vote 7 - SPORT AND RECREATION		4 142	4 162	4 162	305	2 359	2 430	(71)	-2.9%	4 162
Vote 8 - ROAD TRANSPORT		18 972	16 493	16 493	802	5 382	9 621	(4 238)	-44.1%	16 493
Vote 9 - OTHER		1 623	739	739	124	905	431	473	109.8%	739
Vote 10 - HOUSING SERVICES		4 452	2 218	2 218	165	1 464	1 294	170	13.1%	2 218
Vote 11 - WASTE MANAGEMENT		11 255	15 184	15 184	1 010	7 192	8 857	(1 666)	-18.8%	15 184
Vote 12 - WASTE WATER MANAGEMENT		12 790	16 925	16 925	872	6 177	9 850	(3 673)	-37.3%	16 925
Vote 13 - ELECTRICITY		79 852	69 900	69 900	4 385	38 548	40 775	(2 227)	-5.5%	69 900
Vote 14 - WATER		28 399	15 894	15 894	967	6 431	9 271	(2 841)	30.6%	15 894
Vote 15 - (NAME OF VOTE 15)		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	258 437	221 775	220 896	13 402	103 528	128 853	(25 326)	-19.7%	220 896
Surplus/ (Deficit) for the year	2	(49 091)	46 487	47 366	(37)	32 575	27 633	4 942	17.9%	47 366



**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) - M07 January											
Vote Description		Ref	Budget Year 2015/16								
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1									
<b>Capital Expenditure - Standard Classification</b>											
<b>Governance and administration</b>											
Executive and council			183	2 056	2 056	-	66	1 199	(1 133)	-95%	2 056
Budget and treasury office			9	159	159	-	28	93	(64)	-69%	159
Corporate services			49	1 369	1 369	-	22	799	(777)	-97%	1 369
			125	528	528	-	16	306	(202)	-95%	528
<b>Community and public safety</b>											
Community and social services			179	657	657	-	63	383	(320)	-84%	657
Sport and recreation			134	307	307	-	-	179	(179)	-100%	307
Public safety			-	261	261	-	52	153	(100)	-66%	261
Housing			-	88	88	-	10	52	(41)	-80%	89
			45	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>											
Planning and development			-	11 737	11 737	1 094	1 772	6 846	(5 074)	-74%	11 737
Road transport			-	12	12	-	-	7	(7)	-100%	12
<b>Trading services</b>											
Electricity			13 833	52 895	52 895	34	1 772	6 839	(5 067)	-74%	11 724
Water			-	6 726	6 726	-	1 133	29 980	(26 112)	-87%	52 895
Waste water management			13 833	10 180	10 100	-	14	3 048	(1 915)	-63%	6 726
Waste management			-	35 958	35 958	34	2 721	5 938	(5 925)	-100%	10 180
Other			-	31	31	-	-	20 975	(18 254)	-87%	35 958
Total Capital Expenditure - Standard Classification	3		14 194	67 344	67 344	1 127	5 769	38 409	(32 640)	-85%	67 344
<b>Funded by:</b>											
National Government			13 833	55 958	55 958	1 127	5 582	32 642	(27 060)	-83%	55 958
Provincial Government			-	-	-	-	-	-	-	-	-
District Municipality			-	-	-	-	-	-	-	-	-
Other transfers and grants			-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>											
Public contributions & donations	5		13 833	55 958	55 958	1 127	5 582	32 642	(27 060)	-83%	55 958
Borrowing	6		-	5 046	5 046	-	-	2 543	(2 543)	100%	5 046
Internally generated funds			362	6 341	6 341	-	187	3 224	(3 037)	94%	6 341
Total Capital Funding			14 194	67 344	67 344	1 127	5 769	38 409	(32 640)	-85%	67 344

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

NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M07 January								
Description			Ref	Budget Year 2015/16				
				2014/15	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands			1					
<b>ASSETS</b>								
<b>Current assets</b>								
Cash				12 282	3 128	3 128	1 811	3 128
Call investment deposits				-	9 070	9 070	11 928	9 070
Consumer debtors				31 918	20 584	20 584	74 458	20 584
Other debtors				18 237	10 167	10 167	2 922	10 167
Current portion of long-term receivables				2	-	-	-	-
Inventory				62 963	66 894	66 894	63 053	66 894
<b>Total current assets</b>				<b>125 401</b>	<b>109 842</b>	<b>109 842</b>	<b>154 172</b>	<b>109 842</b>
<b>Non current assets</b>								
Long-term receivables				1	-	-	-	-
Investments				26	8 575	8 575	26	8 575
Investment property				5 004	5 004	5 004	5 004	5 004
Investments in Associate				-	-	-	-	-
Property, plant and equipment				878 712	930 037	930 037	876 872	930 037
Agricultural				-	-	-	-	-
Biological assets				235	413	413	235	413
Intangible assets				3	68	68	117	68
Other non-current assets				-	-	-	-	-
<b>Total non current assets</b>				<b>883 982</b>	<b>944 097</b>	<b>944 097</b>	<b>882 254</b>	<b>944 097</b>
<b>TOTAL ASSETS</b>				<b>1 009 383</b>	<b>1 053 938</b>	<b>1 053 938</b>	<b>1 036 426</b>	<b>1 053 938</b>
<b>LIABILITIES</b>								
<b>Current liabilities</b>								
Bank overdraft				13 564	9 269	9 269	8 468	9 269
Borrowing				2 478	3 003	3 003	565	3 003
Consumer deposits				2 112	2 191	2 191	2 162	2 191
Trade and other payables				26 142	16 752	16 752	26 023	16 752
Provisions				1 346	2 097	2 097	61 123	2 097
<b>Total current liabilities</b>				<b>45 643</b>	<b>33 313</b>	<b>33 313</b>	<b>98 341</b>	<b>33 313</b>
<b>Non current liabilities</b>								
Borrowing				37 747	14 777	14 777	2 348	14 777
Provisions				16 451	52 713	52 713	-	52 713
<b>Total non current liabilities</b>				<b>54 198</b>	<b>67 490</b>	<b>67 490</b>	<b>2 348</b>	<b>67 490</b>
<b>TOTAL LIABILITIES</b>				<b>99 841</b>	<b>100 803</b>	<b>100 803</b>	<b>100 689</b>	<b>100 803</b>
<b>NET ASSETS</b>								
			2	909 543	953 136	953 136	935 738	953 136
<b>COMMUNITY WEALTH/EQUITY</b>								
Accumulated Surplus/(Deficit)				909 543	953 136	953 136	933 485	953 136
Reserves				-	-	-	2 253	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>			2	<b>909 543</b>	<b>953 136</b>	<b>953 136</b>	<b>935 738</b>	<b>953 136</b>



Table C7: Monthly Budget Statement - Cash Flow

NC073 Emthanjani - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	2014/15		Budget Year 2015/16						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
Receipts										
Property rates, penalties & collection charges		23 732	25 578	25 578	1 139	20 530	14 920	5 059	38%	25 576
Service charges		50 909	99 481	99 481	6 165	49 273	58 031	(8 757)	-15%	99 481
Other revenue		39 962	32 048	32 048	2 665	15 314	18 605	(3 381)	-18%	32 048
Government - operating		36 215	40 601	40 601	571	31 529	23 684	7 845	33%	40 601
Government - capital		14 694	56 565	56 565	-	9 024	32 996	(23 972)	-73%	56 565
Interest		1 596	715	715	1	55	417	(363)	-87%	715
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(151 266)	(184 234)	(184 234)	(12 413)	(95 824)	(107 470)	(11 645)	11%	(184 234)
Finance charges		(1 337)	(2 556)	(2 556)	(14)	(258)	(1 491)	(1 232)	83%	(2 556)
Transfers and Grants		(225)	(12 938)	(12 938)	(975)	(7 445)	(7 547)	(102)	1%	(12 938)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>14 269</b>	<b>55 260</b>	<b>55 260</b>	<b>(2 861)</b>	<b>22 256</b>	<b>32 235</b>	<b>9 979</b>	<b>31%</b>	<b>55 260</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
Receipts										
Proceeds on disposal of PPE		1 186	124	124	6	88	73	15	21%	124
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		(0)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	2 800	2 800	-	-	1 633	(1 633)	-100%	2 800
Payments										
Capital assets		(14 194)	(62 298)	(62 298)	(1 127)	(5 769)	(36 341)	(30 572)	64%	(62 298)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(13 008)</b>	<b>(59 374)</b>	<b>(59 374)</b>	<b>(1 121)</b>	<b>(5 681)</b>	<b>(34 635)</b>	<b>(28 954)</b>	<b>84%</b>	<b>(59 374)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	5 046	5 046	-	-	2 943	(2 943)	100%	5 046
Increase (decrease) in consumer deposits		-	135	135	5	62	78	(16)	-21%	135
Payments										
Repayment of borrowing		(2 777)	(4 084)	(4 084)	(188)	(1 616)	(2 382)	(767)	32%	(4 084)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(2 777)</b>	<b>(1 096)</b>	<b>(1 096)</b>	<b>(182)</b>	<b>(1 554)</b>	<b>640</b>	<b>2 193</b>	<b>343%</b>	<b>(1 096)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(1 515)</b>	<b>(3 017)</b>	<b>(3 017)</b>	<b>(4 164)</b>	<b>15 022</b>	<b>(1 760)</b>			<b>(3 017)</b>
Cash/cash equivalents at beginning		233	3 624	3 624		(1 283)	3 624			(1 283)
Cash/cash equivalents at monthly end		(1 283)	606	606		13 739	1 864			(4 300)

**Supporting Table SC9: Monthly Budget Statement – Actual & revised targets for cash receipts & cash flows This supporting table gives a detailed breakdown of information summarised in Table C7.**

Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	2015/16	2016/17	2017/18
<b>R thousands</b>																
<b>Cash Receipts by Source</b>																
Property tax		13 038	1 032	1 235	1 036	1 035	1 116	1 130	-	-	-	-	4 988	25 978	28 295	29 071
Service charges - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water		4 051	3 751	3 763	4 513	3 285	5 618	2 957	-	-	-	-	25 178	53 300	54 731	54 731
Service charges - sewerage		603	1 280	1 112	1 176	1 204	1 593	1 391	-	-	-	-	14 700	24 023	24 486	24 015
Service charges - refuse		504	551	636	743	656	703	720	-	-	-	-	8 670	14 532	14 532	14 532
Service charges - other		33	32	39	33	32	34	33	-	-	-	-	3 655	8 223	8 223	8 223
Rental of business and equipment		55	61	64	60	63	63	73	-	-	-	-	4	237	237	237
Interest earned on financial investments		15	14	-	6	3	16	1	-	-	-	-	102	652	701	751
Dividends received		-	-	-	-	-	-	-	-	-	-	-	601	715	703	873
Fines		23	31	1 053	277	33	36	826	-	-	-	-	-	-	9 322	8 944
Agency services		37	33	31	30	30	21	29	-	-	-	-	1 888	2 092	2 369	2 518
Transfer receipts - centrally		17 501	400	-	571	10 477	2 066	571	-	-	-	-	9 072	40 601	38 831	38 660
Other revenue		615	2 042	1 977	2 142	1 964	1 877	1 938	-	-	-	-	2 193	21 710	22 315	24 888
<b>Cash Receipts by Source</b>		<b>39 047</b>	<b>10 212</b>	<b>10 885</b>	<b>11 843</b>	<b>18 788</b>	<b>14 305</b>	<b>10 241</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81 883</b>	<b>198 423</b>	<b>213 177</b>	<b>233 290</b>
<b>Other Cash Flows by Source</b>		<b>4 140</b>	<b>-</b>	<b>503</b>	<b>-</b>	<b>4 375</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47 541</b>	<b>56 151</b>	<b>41 435</b>	<b>13 641</b>
Transfer receipts - central		-	-	-	07	15	-	6	-	-	-	-	37	124	134	143
Contributions & contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term investments		13	16	10	13	1	5	-	-	-	-	-	-	5 046	3 133	3 947
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	135	138	142
Receipt of non-current debt		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>43 187</b>	<b>10 212</b>	<b>11 388</b>	<b>12 422</b>	<b>23 163</b>	<b>14 309</b>	<b>10 241</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>127 129</b>	<b>253 573</b>	<b>254 612</b>	<b>251 163</b>
<b>Cash Payments by Type</b>		<b>5 160</b>	<b>4 072</b>	<b>6 230</b>	<b>5 778</b>	<b>5 707</b>	<b>5 609</b>	<b>6 251</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26 977</b>	<b>60 904</b>	<b>69 777</b>	<b>73 883</b>
Employer related costs		378	338	338	338	338	338	310	-	-	-	-	2 052	4 580	4 787	5 074
Remuneration of councillors		18	18	160	22	13	9	14	-	-	-	-	2 207	2 555	2 671	2 810
Interest paid		6 505	6 977	6 472	1 898	3 542	3 298	3 618	-	-	-	-	18 948	50 658	53 103	56 281
Bank purchases - Electricity		128	85	127	247	164	211	194	-	-	-	-	1 274	2 439	2 560	2 713
Bank purchases - Water & Sewer		246	221	468	721	573	370	319	-	-	-	-	5 701	8 648	9 081	9 620
Other materials		766	343	525	1 014	305	170	389	-	-	-	-	6 118	9 629	11 252	13 351
Contributed services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other municipalities		1 100	1 435	1 023	1 015	947	1 065	925	-	-	-	-	5 423	12 938	13 585	14 365
Grants and subsidies paid - other		1 601	1 240	1 828	2 223	2 505	2 926	1 112	-	-	-	-	2 742	41 478	43 364	46 124
General expenses		15 905	15 837	17 112	13 358	14 188	13 837	13 402	-	-	-	-	96 200	199 719	210 257	224 322
<b>Cash Payments by Type</b>		<b>63</b>	<b>530</b>	<b>376</b>	<b>2 627</b>	<b>734</b>	<b>40</b>	<b>1 127</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55 530</b>	<b>62 290</b>	<b>67 553</b>	<b>70 647</b>
Capital assets		176	160	512	183	183	105	188	-	-	-	-	2 458	4 084	5 252	4 961
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Cash Payments by Type</b>		<b>16 156</b>	<b>18 336</b>	<b>18 009</b>	<b>16 435</b>	<b>15 183</b>	<b>14 163</b>	<b>14 117</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155 158</b>	<b>266 110</b>	<b>283 032</b>	<b>245 930</b>
<b>NET INCREASE/DECREASE IN CASH HELD</b>		<b>27 039</b>	<b>(8 076)</b>	<b>(6 813)</b>	<b>(4 416)</b>	<b>8 083</b>	<b>147</b>	<b>(4 164)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(18 039)</b>	<b>(3 017)</b>	<b>(4 451)</b>	<b>1 231</b>
Cash/cash equivalents at the month/year beginning		(1 783)	25 777	10 701	13 058	8 674	17 757	17 604	13 739	13 739	13 739	13 739	13 739	(1 203)	(4 200)	(5 774)
Cash/cash equivalents at the month/year end		25 777	19 701	13 088	8 674	17 757	17 604	13 739	13 739	13 739	13 739	13 739	13 739	(4 200)	(4 200)	(4 543)

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

Supporting Table SC3

NC073 Emthanzini - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description	HT Code	Budget Year 2015/16										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts (Lo 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>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200		2 404	13 520	1 139	1 032	1 207	7 235		25 635	10 612		28 324
Trade and Other Receivables from Exchange Transactions - Electricity	1300		4 090	1 915	1 165	570	567	2 116		10 424	4 419		9 586
Receivables from Non-exchange Transactions - Property Rates	1400		808	328	291	261	249	11 269		13 205	12 070		13 201
Receivables from Exchange Transactions - Waste Water Management	1500		887	639	519	469	454	3 095		6 052	4 537		17 554
Receivables from Exchange Transactions - Waste Management	1600		477	289	261	252	245	1 656		3 225	2 459		8 887
Receivables from Exchange Transactions - Property Rental Debtors	1700		-	-	-	-	-	-		-	-		-
Interest on Airport Debtors Accounts	1810		-	-	-	-	-	-		-	-		3 655
Receivable unauthorised, irregular, business and wasteful expenditure	1820		-	-	-	-	-	-		-	-		-
Other	1900		121	71	78	62	50	784		1 178	594		2 766
<b>Total By Income Source</b>	<b>2000</b>	<b>-</b>	<b>8 709</b>	<b>16 061</b>	<b>3 459</b>	<b>2 645</b>	<b>2 781</b>	<b>26 156</b>	<b>-</b>	<b>60 731</b>	<b>35 081</b>	<b>-</b>	<b>84 293</b>
<b>2014/15 - totals only</b>			<b>8135881 3/4</b>	<b>3161943 2/3</b>	<b>3170550</b>	<b>3313051 1/4</b>	<b>2488931</b>	<b>3227897 1/8</b>		<b>52 550</b>	<b>41 257</b>		<b>4947655 1/7</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200		489	394	288	159	157	3 056		4 563	3 680		365
Commercial	2300		2 536	1 135	682	260	444	361		5 418	1 746		2 250
Households	2400		5 206	15 042	2 232	1 985	1 948	20 974		47 388	27 140		73 992
Other	2500		558	289	257	231	232	1 795		3 353	2 516		7 526
<b>Total By Customer Group</b>	<b>2600</b>	<b>-</b>	<b>8 788</b>	<b>16 061</b>	<b>3 459</b>	<b>2 645</b>	<b>2 781</b>	<b>26 196</b>	<b>-</b>	<b>60 731</b>	<b>35 081</b>	<b>-</b>	<b>84 293</b>

## Creditors' analysis Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	NT Code	Budget Year 2015/16								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductons	0300									-	
VAT (output less input)	0400									-	
Pensions Retirement deductons	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	1 312	1 219	766	290					3 586	1 081
Auditor General	0800	-		-	-					-	-
Other	0900	2 479		-	-					2 479	2 167
Total By Customer Type	1000	3 790	1 219	766	290	-	-	-	-	6 064	3 248

## Investment portfolio analysis

NC073 Emthanjani - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

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										
Municipality										
General investment		Yrs		Fixed Depos	30/06/2015		7.5%	11 270		11 270
Municipality sub-total						-		11 270	-	11 270
<u>Entities</u>										
Entities sub-total						-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>					-		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 - M07 January										
Description	Ref	2014/15		Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1.2									
Operating Transfers and Grants										
National Government:		38 876	39 459	39 459	-	28 378	23 018	4 189	18.2%	39 459
Local Government Equitable Share		35 342	35 929	35 929	-	25 148	20 959	4 189	20.0%	35 929
Finance Management		1 600	1 600	1 600	-	1 600	933			1 600
Municipal Systems Improvement		934	930	930	-	930	543			930
EPWP Incentive		1 000	1 000	1 000	-	700	583			1 000
Provincial Government:		1 402	1 142	1 142	571	1 142	666	476	71.4%	1 142
Housing		645	-	-	-	-	-	-	-	-
Sport and Recreation	4	757	1 142	1 142	571	1 142	666	476	71.4%	1 142
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	40 278	40 601	40 601	571	29 520	23 684	4 665	19.7%	40 601
Capital Transfers and Grants										
National Government:		16 108	56 565	56 565	-	9 024	32 996	(23 972)	-72.7%	56 565
Municipal Infrastructure Grant (MIG)		16 108	11 899	11 898	-	7 524	6 941	584	8.4%	11 898
Regional Bulk Infrastructure		-	10 000	10 000	-	-	5 833	(5 833)	-100.0%	10 000
Integrated National Electrification Programme		-	1 500	1 500	-	1 500	875	625	71.4%	1 500
Bucket Eradication Programme Grant		-	33 167	33 167	-	-	19 347	(19 347)	-100.0%	33 167
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	16 108	56 565	56 565	-	9 024	32 996	(23 972)	-72.7%	56 565
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	56 386	97 166	97 166	571	38 544	56 680	(19 307)	-34.1%	97 166

## Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January										
Description	Ref	Budget Year 2015/16								
		2014/15	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		12 181	39 459	39 459	1 077	7 766	23 018	(15 252)	-66.3%	39 459
Local Government Equitable Share		8 428	35 929	35 929	937	5 795	20 959	(15 163)	-72.3%	35 929
Finance Management		1 600	1 600	1 600	140	1 017	933	84	9.0%	1 600
Municipal Systems Improvement		1 438	930	930	-	919	543	377	69.4%	930
EPWP Incentive		715	1 000	1 000	-	34	583	(550)	-94.2%	1 000
Provincial Government:		315	1 142	1 142	38	397	666	(269)	-40.4%	1 142
Housing		-	-	-	-	167	-	167	#DIV/0!	-
Sport and Recreation		315	1 142	1 142	38	230	666	(436)	-65.5%	1 142
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>12 496</b>	<b>40 601</b>	<b>40 601</b>	<b>1 114</b>	<b>8 163</b>	<b>23 684</b>	<b>(15 521)</b>	<b>-65.5%</b>	<b>40 601</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		14 025	56 565	56 565	1 127	5 582	32 995	(27 414)	-83.1%	56 565
Municipal Infrastructure Grant (MIG)		13 944	11 898	11 898	1 127	4 449	6 941	(2 492)	-35.9%	11 898
Regional Bulk Infrastructure		81	10 000	10 000	-	-	5 833	(5 833)	-100.0%	10 000
Integrated National Electrification Programme		-	1 500	1 500	-	1 133	875	258	29.5%	1 500
Bucket Eradication Programme Grant		-	33 167	33 167	-	-	19 347	(19 347)	-100.0%	33 167
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>14 025</b>	<b>56 565</b>	<b>56 565</b>	<b>1 127</b>	<b>5 582</b>	<b>32 996</b>	<b>(27 414)</b>	<b>-83.1%</b>	<b>56 565</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>26 521</b>	<b>97 166</b>	<b>97 166</b>	<b>2 242</b>	<b>13 744</b>	<b>56 680</b>	<b>(42 936)</b>	<b>-75.8%</b>	<b>97 166</b>

NC073 Emthanjeni • Supporting Table SC8 Monthly Budget Statement • councillor and staff benefits • M07 January

Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16					YTD variance	YTD variance	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousand										
Councillors (Political Office Officers plus Other)										
Basic Salaries and Wages		2 801	3 170	3 170	370	1 778	1 649	(71)	-4%	3 170
Pension and UIF Contributions		337	-	-	-	164	-	164	#DIV/0!	-
Medical Aid Contributions		36	-	-	-	18	-	18	#DIV/0!	-
Motor Vehicle Allowance		908	1 051	1 051	141	568	613	(45)	-7%	1 051
Cellphone Allowance		1	313	313	-	-	182	(182)	-100%	313
Other benefits and allowances		-	47	47	-	-	27	(27)	-100%	47
Sub Total - Councillors	4	4 083	4 580	4 580	510	2 928	2 672	(143)	-5%	4 580
% Increase			12.2%	12.2%						12.2%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 449	3 442	3 442	725	2 538	2 008	(530)	-26%	3 442
Pension and UIF Contributions		249	608	608	51	326	355	(29)	-6%	605
Medical Aid Contributions		131	110	110	4	52	64	(12)	-19%	110
Motor Vehicle Allowance		657	814	814	59	427	475	(48)	-10%	814
Cellphone Allowance		179	155	155	12	89	91	(2)	-2%	155
Other benefits and allowances		248	240	240	32	171	140	(30)	-22%	240
Sub Total - Senior Managers of Municipality		4 914	5 370	5 370	883	3 603	3 133	(470)	-15%	5 370
% Increase	4		9.3%	9.3%						9.3%
Other Municipal Staff										
Basic Salaries and Wages		42 453	46 748	46 748	3 760	28 930	27 269	(339)	-1%	46 748
Pension and UIF Contributions		6 973	8 057	8 057	648	4 532	4 760	(167)	-4%	8 057
Medical Aid Contributions		2 557	1 614	1 614	221	1 449	942	(508)	-54%	1 614
Overtime		2 432	2 006	2 006	242	1 807	1 170	(438)	-37%	2 006
Motor Vehicle Allowance		1 141	1 050	1 050	83	519	613	(53)	-8%	1 050
Cellphone Allowance		339	207	207	16	99	121	(21)	-18%	207
Housing Allowances		101	733	733	315	415	428	(12)	-3%	733
Other benefits and allowances		908	963	963	75	601	502	(40)	-7%	963
Postretirement benefit obligations	2	201	56	56	-	30	33	(3)	-10%	56
Sub Total - Other Municipal Staff		57 104	61 434	61 434	5 368	30 223	35 836	(387)	-1%	61 434
% Increase	4		7.6%	7.6%						7.6%
Total Parent Municipality		68 101	71 384	71 384	6 761	42 955	41 641	(714)	-2%	71 384
			8.0%	8.0%						8.0%
TOTAL SALARY, ALLOWANCES & BENEFITS		68 101	71 384	71 384	6 761	42 955	41 641	(714)	-2%	71 384
% Increase	4		6.6%	6.6%						6.6%
TOTAL MANAGERS AND STAFF		62 018	68 804	68 804	6 251	39 026	38 969	(57)	-2%	68 804



## Capital programme performance

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January  
Budget Year 2015/16

R thousands	Month	2014/15	Budget Year 2015/16								% spend of Original Budget
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %		
		<u>Monthly expenditure performance trend</u>									
	July	816	12 135	12 135	63	63	12 135	12 072	99.5%	0%	
	August	551	7 647	7 647	530	593	19 782	19 189	97.0%	1%	
	September	1 968	3 391	3 391	378	970	23 173	22 203	95.8%	1%	
	October	1 652	253	253	2 897	3 667	23 425	19 558	83.5%	6%	
	November	333	13 879	13 879	734	4 602	37 304	32 703	87.7%	7%	
	December	1 180	1 930	1 930	40	4 641	39 234	34 593	88.2%	7%	
	January	271	5 803	5 803	1 127	5 769	45 038	39 269	87.2%	9%	
	February	15	3 131	3 131	-	-	48 168	-	-		
	March	2 675	9 587	9 587	-	-	57 756	-	-		
	April	1 130	87	87	-	-	57 842	-	-		
	May	1 261	4 535	4 535	-	-	62 377	-	-		
	June	2 696	4 967	4 967	-	-	67 344	-	-		
Total Capital expenditure		14 559	67 344	67 344	5 769						

## 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 - M07 January										
Description	Ref	Budget Year 2015/16								
		2014/15	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>										
Infrastructure - Road transport		13 938	55 958	55 958	1 127	5 582	31 842	26 260	82.5%	55 958
Roads, Pavements & Bridges		13 856	8 500	8 500	1 094	1 728	4 958	3 231	65.2%	8 500
Infrastructure - Electricity		13 856	8 500	8 500	1 094	1 728	4 958	3 231	65.2%	8 500
Transmission & Reticalation		-	1 500	1 500	-	1 133	875	(258)	-29.5%	1 500
Infrastructure - Water		-	1 500	1 500	-	1 133	875	(258)	-29.5%	1 500
Reticalation		81	10 000	10 000	-	-	5 433	5 433	100.0%	10 000
Infrastructure - Sanitation		81	10 000	10 000	-	-	5 433	5 433	100.0%	10 000
Sewerage purification		-	35 958	35 958	34	2 721	20 575	17 854	86.8%	35 958
Infrastructure - Other		-	35 958	35 958	34	2 721	20 575	17 854	86.8%	35 958
Waste Management		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>13 938</b>	<b>55 958</b>	<b>55 958</b>	<b>1 127</b>	<b>5 582</b>	<b>31 842</b>	<b>26 260</b>	<b>82.5%</b>	<b>55 958</b>

NC073 Emthanjani - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07										
Description	Ref	2014/15		Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		172	8 237	8 237	-	25	4 730	4 705	99.5%	8 237
Infrastructure Road transport			2 800	2 800	-	11	1 633	1 622	99.3%	2 800
Roads, Pavements & Bridges		172	2 800	2 800	-	11	1 633	1 622	99.3%	2 800
Infrastructure Electricity		-	5 226	5 226	-	-	2 973	2 973	100.0%	5 226
Transmission & Reticulation		-	5 226	5 226	-	-	2 973	2 973	100.0%	5 226
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure Water		-	180	180	-	14	105	91	87.1%	180
Water purification		-	180	180	-	14	105	91	87.1%	180
Infrastructure Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure Other		-	31	31	-	-	18	18	100.0%	31
Waste Management		-	31	31	-	-	18	18	100.0%	31
Community		3	353	353	-	-	206	206	100.0%	353
Parks & gardens		-	22	22	-	-	13	13	100.0%	22
Sportsfields & stadia		-	39	39	-	-	23	23	100.0%	39
Community halls		-	260	260	-	-	152	152	100.0%	260
Cometries		3	31	31	-	-	18	18	100.0%	31
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		446	1 913	1 913	-	154	1 116	962	86.2%	1 913
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		130	845	845	-	65	493	428	86.9%	845
Computers hardware/equipment		212	339	339	-	30	198	168	84.7%	339
Furniture and other office equipment		44	189	189	-	59	110	52	46.7%	189
Other Buildings		60	540	540	-	-	315	315	100.0%	540
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	884	884	-	9	516	507	98.4%	884
Computers software & programming		-	884	884	-	9	516	507	98.4%	884
Total Capital Expenditure on renewal	1	621	11 386	11 386	-	187	6 567	6 380	97.2%	11 386

NC.073 Embellishment - Supporting Table 5C.13c Monthly Budget Statement - expenditure on repair and maintenance by asset class - M07 January

in thousands	Rel	2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD Budget Year 2016/17	YearTD actual	YearTD Budget	YTD variance	YTD variance %	Full Year Forecast
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>	<b>1</b>										
<b>Infrastructure</b>		3 336	8 143	8 143	79	1 135	1 135	3 000	1 600	82.2%	5 143
Infrastructure Road transport		612	610	610	2	87	87	350	273	78.9%	810
Roads, Pavements & Bridges		612	332	322	2	80	80	108	108	57.5%	322
Storm water			204	204		7	7	171	104	86.0%	204
Infrastructure Electricity		1 374	1 342	1 342	78	600	600	783	174	22.3%	1 342
Generation											
Transmission & Retention		1 374	605	605	57	418	418	581	161	27.8%	605
Street Lighting			347	347	20	180	180	202	13	6.4%	347
Infrastructure Water		850	1 145	1 145	1	431	431	689	237	35.5%	1 145
Dams & Reservoirs		171	302	302	1	266	266	223	(43)	19.5%	302
Water purification		200	703	703		185	185	443	281	83.0%	703
Retention		418	64	64		8	8	38	20	77.7%	64
Infrastructure Sanitation		200	64	64		8	8	38	28	77.7%	64
Retention		209	64	64		8	8	38	28	77.7%	64
Sewerage purification		211	1 075	1 075				1 152	1 152	100.0%	1 075
Infrastructure Other		211	1 075	1 075				1 152	1 152	100.0%	1 075
Waste Management											
Gas											
Other											
<b>Community</b>		1 739	3 086	3 086	79	1 237	1 237	1 807	570	31.5%	3 086
Parks & Gardens		0	10	10		17	17	11	16	-80.0%	10
Sportsfields & stadia		30	47	47		74	74	27	27	100.0%	47
Swimming pools		297	603	603	21	189	189	352	276	79.0%	603
Community halls		307	603	603	10	189	189	404	215	53.3%	603
Libraries		43	47	47	8	0	0	37	10	70.0%	47
Recreational facilities											
Fire safety & emergency		940	1 612	1 612	38	679	679	840	61	6.9%	1 612
Security and policing											
Buses											
Clinics											
Museums & Art Galleries											
Cemeteries		24	79	79		70	70	46	(24)	52.1%	79
Social rental housing											
Other		46	79	79							
<b>Heritage assets</b>											
Buildings											
Other											
<b>Investment properties</b>											
Housing development		1									
Other											
<b>Other assets</b>		3 750	7 068	7 068	128	1 710	1 710	4 123	2 413	56.5%	7 068
General vehicles		1 742	3 731	3 731	50	601	601	2 170	1 285	50.0%	3 731
Specialized vehicles		54									
Plant & equipment		267	774	774	6	256	256	452	215	47.3%	774
Computers, network equipment		304	360	360		197	197	222	25	58.4%	360
Furniture and other office equipment		488	831	831		100	100	308	208	22.0%	831
Abatements											
Markets											
Civic Land and Buildings											
Other Buildings		550	1 430	1 430	17	360	360	638	478	57.0%	1 430
Other Land		22									
Surplus Assets (Investment or Inventory)					6	26	26	68	42	61.7%	110
Other		97	110	110							
<b>Agricultural assets</b>											
List sub-class											
<b>Biological assets</b>											
List sub-class											
<b>Intangibles</b>		42	1 308	1 308	83	828	828	783	134	17.8%	1 308
Computers, software & programming		42	1 308	1 308	83	828	828	783	134	17.8%	1 308
Other											
<b>Total Repairs and Maintenance Expenditure</b>		9 877	18 618	18 618	349	4 711	4 711	9 894	4 083	51.4%	18 618



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

Month	2014/15	Original Budget	Adjusted Budget	Monthly actual
Jul	816	12 135	12 135	63
Aug	561	7 647	7 647	530
Sep	1 968	3 391	3 391	378
Oct	1 552	253	253	2 897
Nov	333	13 879	13 879	734
Dec	1 180	1 930	1 930	40
Jan	271	5 803	5 803	1 127
Feb	15	3 131	3 131	-
Mar	2 675	9 587	9 587	-
Apr	1 130	87	87	-
May	1 261	4 535	4 535	-
Jun	2 696	4 967	4 967	-

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

Month	YearTD actual	YearTD budget
Jul	63	12 135
Aug	593	19 782
Sep	970	23 173
Oct	3 867	23 425
Nov	4 602	37 304
Dec	4 641	39 234
Jan	5 769	45 038
Feb		48 168
Mar		57 756
Apr		57 842
May		62 377
Jun		67 344

**Chart C3 Aged Consumer Debtors Analysis**

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2015/	-	8 789	16 861	3 459	2 645	2 781	26 196	-
2014/15	-	8 137	3 162	3 171	3 313	2 489	32 279	-



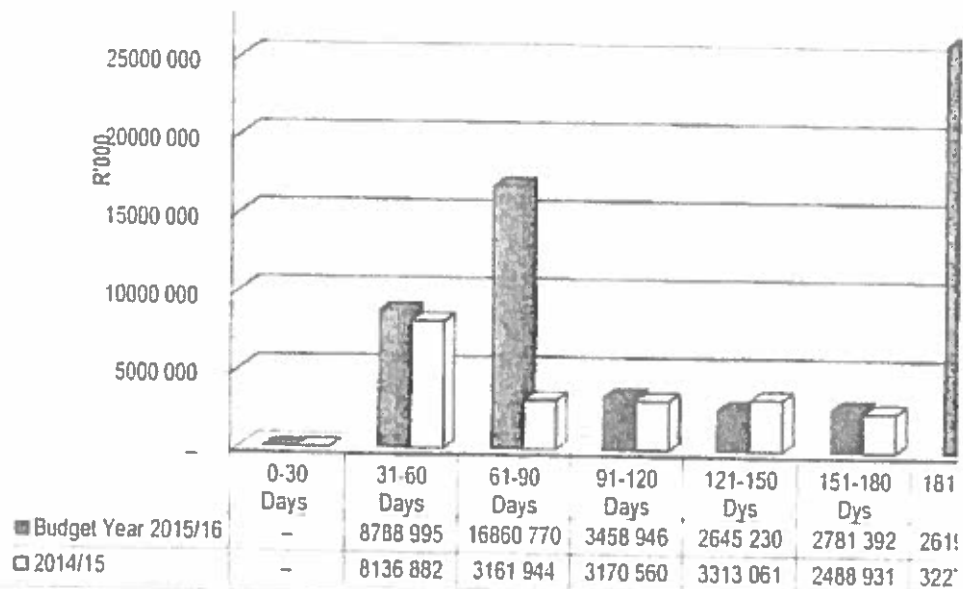
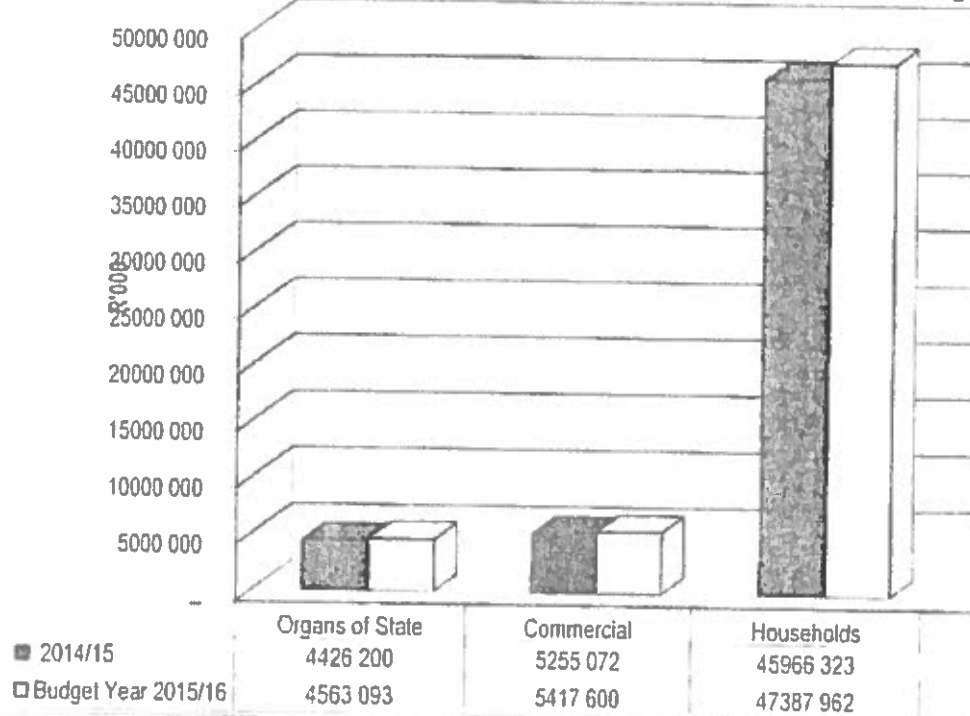


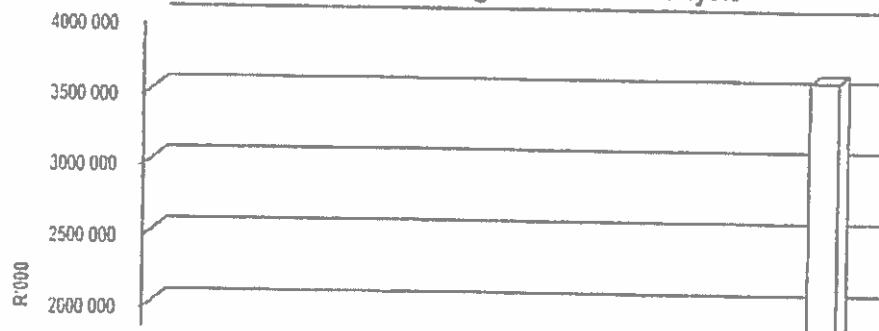
Chart C4 Consumer Debtors (total by Debtor Customer Category)



Other

2 167  
2 479

Chart C5 Aged Creditors Analysis





target

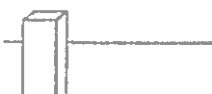


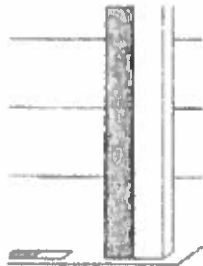
Jun  
267696 343  
150966 987  
150966 987

target



May Jun  
2377 20 57344 19





or General	Other
-	2167 150
-	2478 881

### **Municipal manager's quality certificate**

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

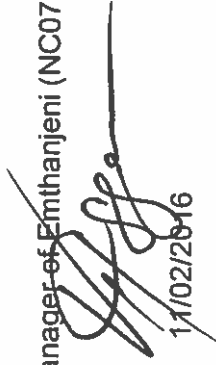
Print Name Isak Visser

Municipal manager of Emthanjeni (NC073)

Signature

Date

11/02/2016



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