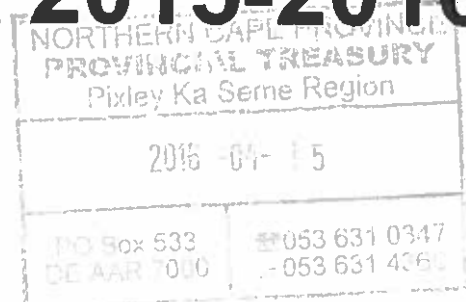


EMTHANJENI MUNICIPALITY



MARCH MONTHLY BUDGET STATEMENT FOR THE YEAR 2015-2016



SCHEDULE C:

MONTHLY AND SUPPORTING DOCUMENTATION OF A MUNICIPALITY

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

Table of Contents

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

Glossary

- **Adjustments budget** - Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
- **Allocations** - Money received from Provincial or National Government or other municipalities.
- **Budget** - The financial plan of the Municipality.
- **Budget related policy** - Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
- **Capital expenditure** - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.
- **Cash flow statement** - A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the 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 March 2016 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The audited outcomes for 2014/2015 reflected in this report final as the auditor general has already expressed an opinion on the Annual Financial statements.

1.1.1 Financial problems or risks facing the municipality

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

1.1.2 Relevant information

Year-to-date operating revenue realised is 1% below the year-to-date budget for March 2016.

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

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

Section 2 - Resolutions

IN-YEAR REPORTS 2015/2016

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

RECOMMENDATION:

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

Section 3 - Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments)

Revenue by Source

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

Operating expenditure by type

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

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

² Table C4 - Total revenue by source (excluding capital transfers and contributions)

³ Table C4 - Total expenditure by type

Capital expenditure

Year-to-date expenditure on capital amounts to R6.469 million or 33% of the revised capital budget of R19.1 million⁴. 93.9% of expenditure to date has been funded from capital grants recognised⁵.

Refer to Section 4 - Table C5 for more detail.

Cash flows

The financial year commenced with negative cash & cash equivalents balance of -R1, 283 million⁶ and this has increased by R26, 203 million during the year-to-date to R 27, 486 million.

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

3.3 Material variances

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

3.4 Remedial or corrective steps

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

⁴Table C5 - Total capital expenditure

⁵Table C5 - Capital Expenditure (municipal vote, standard classification and funding)

⁶Table 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 - M09 March

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	22 075	27 503	27 503	1 136	23 100	20 627	2 473	12%	27 503
Service charges	97 741	108 111	103 111	8 399	74 149	79 083	(4 934)	-6%	108 111
Investment revenue	950	715	715	10	95	536	(441)	-82%	715
Transfers recognised - operational	39 550	40 601	40 601	9 203	40 266	30 451	9 815	32%	40 601
Other own revenue	34 337	34 768	35 568	2 099	20 833	26 396	(5 563)	-21%	34 768
Total Revenue (excluding capital transfers and contributions)	194 653	211 697	207 497	20 847	158 444	157 093	1 351	1%	211 697
Employee costs	66 864	66 804	66 804	5 536	50 909	50 102	808	2%	66 804
Remuneration of Councillors	4 126	4 580	4 580	367	3 266	3 435	(169)	-5%	4 580
Depreciation & asset impairment	61 386	9 248	9 248	-	-	6 936	(6 936)	-100%	9 248
Finance charges	1 337	2 556	3 556	170	428	2 317	(1 889)	-82%	2 556
Materials and bulk purchases	58 263	61 743	69 713	4 274	47 422	52 284	(4 862)	-9%	61 743
Transfers and grants	225	12 938	11 662	1 243	10 444	10 321	122	1%	12 938
Other expenditure	66 235	63 028	50 302	3 008	21 513	38 761	(17 247)	-44%	63 028
Total Expenditure	258 437	220 896	215 864	14 597	133 983	164 155	(30 173)	-18%	220 896
Surplus/(Deficit)	(63 784)	(9 199)	(8 367)	6 250	24 461	(7 063)	31 524	-446%	(9 199)
Transfers recognised - capital	14 694	56 565	13 398	-	1 500	25 157	(23 657)	-94%	56 565
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(49 091)	47 366	5 031	6 250	25 961	18 094	7 867	43%	47 366
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(49 091)	47 366	5 031	6 250	25 961	18 094	7 867	43%	47 366
Capital expenditure & funds sources									
Capital expenditure	14 194	67 344	19 121	327	6 469	14 344	(7 875)	-55%	57 344
Capital transfers recognised	13 833	55 958	12 791	310	6 076	9 593	(3 518)	-37%	55 958
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	5 046	-	-	-	-	-	-	5 046
Internally generated funds	362	6 341	6 331	17	393	4 751	(4 358)	-92%	6 341
Total sources of capital funds	14 194	67 344	19 121	327	6 469	14 344	(7 875)	-55%	67 344
Financial position									
Total current assets	125 401	109 842	99 318		138 783				109 842
Total non current assets	883 982	944 097	946 897		881 671				944 097
Total current liabilities	45 643	33 313	33 327		88 766				33 313
Total non current liabilities	54 198	67 490	63 471		2 348				67 490
Community wealth/Equity	909 543	953 136	949 417		929 341				953 136
Cash flows									
Net cash from (used) operating	14 269	55 260	25 550	17 415	36 155	19 162	(16 993)	-89%	25 550
Net cash from (used) investing	(13 008)	(59 374)	(18 967)	(325)	(6 317)	(34 635)	(28 318)	82%	(59 374)
Net cash from (used) financing	(2 777)	1 096	(894)	(582)	(2 352)	(2 304)	49	-2%	1 096
Cash/cash equivalents at the month/year end	(1 283)	606	4 407	-	26 203	(19 059)	(45 262)	237%	(34 010)
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	7 724	5 737	3 132	2 378	2 237	27 790	-	48 999
Creditors Age Analysis									
Total Creditors	5 989	613	796	825	-	-	-	-	8 223

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

NC073 Emthanjeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March

Description		Ref	2014/15		Budget Year 2015/16						Full Year Forecast	
R thousands		1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %		
Revenue - Standard												
<i>Governance and administration</i>												
	Executive and council		43 011	46 348	46 348	4 932	42 212	34 761	7 452	21%	46 348	
	Budget and treasury office		5 537	3 335	3 335	704	5 303	2 502	2 802	112%	3 335	
	Corporate services		37 390	42 932	42 932	4 220	36 851	32 199	4 652	14%	42 932	
<i>Community and public safety</i>												
	Community and social services		84	80	80	9	58	60	(1)	-2%	80	
	Sport and recreation		25 486	10 229	10 229	299	4 948	7 672	(2 726)	-36%	10 229	
	Public safety		1 516	1 844	1 844	54	1 680	1 383	296	21%	1 844	
	Housing		112	114	114	4	177	86	91	107%	114	
	Health		23 180	8 232	8 232	239	3 067	6 174	(3 107)	-50%	8 232	
<i>Economic and environmental services</i>												
	Planning and development		678	39	39	3	22	29	(7)	-23%	39	
<i>Trading services</i>												
	Electricity		11 044	13 110	13 110	301	1 016	9 832	(8 817)	-90%	13 110	
	Water		897	3 395	3 395	300	1 000	2 546	(1 546)	-61%	3 395	
	Waste water management		10 147	9 715	9 715	1	16	7 286	(7 270)	-100%	9 715	
	Waste management		129 806	198 576	151 209	15 315	111 770	129 985	(18 215)	-14%	198 576	
	Other		66 606	83 494	79 994	6 632	56 777	61 220	(4 443)	-7%	83 494	
			25 802	41 211	30 511	3 153	23 272	26 628	(3 356)	-13%	41 211	
			19 576	59 345	26 178	3 445	19 881	31 242	(11 361)	-36%	59 345	
			18 021	14 526	14 526	2 085	11 840	10 895	945	9%	14 526	
Total Revenue - Standard			2	209 347	268 262	20 847	159 944	182 250	(22 306)	-12%	268 262	
Expenditure - Standard												
<i>Governance and administration</i>												
	Executive and council		44 414	46 086	45 463	2 613	26 819	34 314	(7 495)	-22%	46 086	
	Budget and treasury office		16 148	13 292	12 819	972	8 084	9 780	(1 696)	-17%	13 292	
	Corporate services		17 363	20 440	20 290	1 034	10 669	15 270	(4 600)	-30%	20 440	
<i>Community and public safety</i>												
	Community and social services		10 902	12 354	12 354	607	8 066	9 265	(1 199)	-13%	12 354	
	Sport and recreation		41 885	29 011	29 085	1 828	16 653	21 801	(5 148)	-24%	29 011	
	Public safety		25 058	11 629	11 758	663	5 801	8 786	(2 984)	-34%	11 629	
	Housing		4 142	4 162	4 167	326	2 968	3 125	(157)	-5%	4 162	
	Health		8 026	10 818	10 758	654	6 041	8 089	(2 049)	-25%	10 818	
<i>Economic and environmental services</i>												
	Planning and development		4 452	2 218	2 218	185	1 843	1 664	179	11%	2 218	
	Environmental protection		7	183	183	0	0	137	(137)	-100%	183	
<i>Trading services</i>												
	Electricity		38 419	27 157	27 163	2 790	15 705	20 369	(4 664)	-23%	27 157	
	Water		19 447	10 663	10 670	986	7 813	8 000	(187)	-2%	10 663	
	Waste water management		18 972	16 493	16 493	1 804	7 892	12 370	(4 477)	-36%	16 493	
	Waste management		132 287	117 903	113 414	7 220	73 349	86 617	(13 268)	-15%	117 903	
	Other		79 852	69 900	69 476	4 439	47 665	52 255	(4 590)	-9%	69 900	
			28 399	15 894	14 794	1 008	8 196	11 480	(3 285)	-29%	15 894	
			12 790	15 060	15 060	874	8 405	11 934	(3 529)	-30%	15 925	
			11 255	15 184	14 084	899	9 083	10 948	(1 864)	-17%	15 184	
Total Expenditure - Standard			3	258 437	220 896	215 864	14 597	133 983	164 155	(30 173)	-16%	220 896
Surplus/ (Deficit) for the year				(49 091)	47 368	5 031	6 250	25 961	7 867	43%	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) - M09 March

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

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

NC073 Emthanjeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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										
Revenue By Source										
Property rates		21 905	27 503	27 503	1 136	23 100	20 627	2 473	12%	27 503
Property rates - penalties & collection charges		170	-	-	-	-	-	-	-	-
Service charges - electricity revenue		59 935	57 935	53 635	4 336	37 047	41 731	(4 684)	-11%	57 935
Service charges - water revenue		20 888	26 111	25 411	2 019	18 745	19 304	(558)	-3%	26 111
Service charges - sanitation revenue		10 691	14 888	14 888	1 273	11 452	11 166	286	3%	14 888
Service charges - refuse revenue		5 822	8 937	8 937	734	6 601	6 703	(101)	-2%	8 937
Service charges - other		405	240	240	37	303	180	124	69%	240
Rental of facilities and equipment		1 169	652	652	66	605	489	116	24%	652
Interest earned - external investments		950	715	715	10	95	536	(441)	-82%	715
Interest earned - outstanding debtors		646	873	873	70	524	655	(131)	-20%	873
Dividends received		-	-	-	-	-	-	-	-	-
Fines		23 011	7 581	7 581	249	3 191	5 686	(2 495)	-44%	7 581
Licences and permits		1 257	2 099	2 099	-	235	1 574	(1 339)	-85%	2 099
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		39 550	40 601	40 601	9 203	40 266	30 451	9 815	32%	40 601
Other revenue		7 256	23 434	24 234	1 711	16 127	17 895	(1 768)	-10%	23 434
Gains on disposal of PPE		979	130	130	2	152	97	55	57%	130
Total Revenue (excluding capital transfers and contributions)		194 653	211 697	207 497	20 847	158 444	157 093	1 351	1%	211 697
Expenditure By Type										
Employee related costs		66 864	66 804	66 804	5 536	50 909	50 102	808	2%	66 804
Remuneration of councillors		4 126	4 580	4 580	367	3 266	3 435	(169)	-5%	4 580
Debt impairment		35 712	11 429	10 229	-	-	8 092	(8 092)	-100%	11 429
Depreciation & asset impairment		61 386	9 248	9 248	-	-	6 936	(6 936)	-100%	9 248
Finance charges		1 337	2 556	3 556	170	428	2 317	(1 889)	-82%	2 556
Bulk purchases		47 049	53 094	53 094	3 781	40 954	39 821	1 133	3%	53 094
Other materials		11 215	8 648	16 618	494	6 468	12 463	(5 995)	-48%	8 648
Contracted services		7 800	9 629	10 329	175	4 600	7 502	(2 902)	-39%	9 629
Transfers and grants		225	12 938	11 662	1 243	10 444	10 321	122	1%	12 938
Other expenditure		21 979	41 969	29 743	2 832	16 913	23 167	(6 254)	-27%	41 969
Loss on disposal of PPE		744	-	-	-	-	-	-	-	-
Total Expenditure		258 437	220 896	215 864	14 597	133 983	164 155	(30 173)	-18%	220 896
Surplus/(Deficit)		(63 784)	(9 199)	(8 367)	6 250	24 461	(7 063)	31 524	(0)	(9 199)
Transfers recognised - capital		14 694	56 565	13 398	-	1 500	25 157	(23 657)	(0)	56 565
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(49 091)	47 366	5 031	6 250	25 961	18 094	-	-	47 366
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(49 091)	47 366	5 031	6 250	25 961	18 094	-	-	47 366
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(49 091)	47 366	5 031	6 250	25 961	18 094	-	-	47 366
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(49 091)	47 366	5 031	6 250	25 961	18 094	-	-	47 366

Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
 NC073 Enhancing - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09 March

NC073 Emthamhjeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09 March										
Vote Description		2014/15	Budget Year 2016/16							
Ref		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Multi-Year expenditure appropriation	1									
Vote 14 - WATER	2	13 833	10 000							
Total Capital Multi-year expenditure	4,7	13 833	10 000	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		0	150	80		20	91	(63)	-60%	150
Vote 2 - FINANCE AND ADMINISTRATION		174	1 807	1 637		40	1 319	(1 271)	-90%	1 807
Vote 3 - PLANNING AND DEVELOPMENT			12	12			9	(9)	100%	12
Vote 4 - HEALTH										
Vote 5 - COMMUNITY AND SOCIAL SERVICES		134	307	207			180	(100)	-100%	307
Vote 6 - PUBLIC SAFETY			88	88		10	88	(88)	-84%	88
Vote 7 - SPORT AND RECREATION			261	261		192	196	(4)	-2%	261
Vote 8 - ROAD TRANSPORT			11 724	11 724	24	1 838	8 793	(6 957)	-70%	11 724
Vote 9 - OTHER										
Vote 10 - HOUSING SERVICES		45								
Vote 11 - WASTE MANAGEMENT			31	31			23	(23)	-100%	31
Vote 12 - WASTE WATER MANAGEMENT			38 958	2 791	303	3 024	2 003	(931)	-44%	38 958
Vote 13 - ELECTRICITY			6 726	2 100		1 317	1 428	(111)	-8%	6 726
Vote 14 - WATER			180	180		14	135	(121)	-90%	180
Vote 15 - (NAME OF VOTE 15)										
Total Capital single-year expenditure	4	302	57 344	19 121	327	6 489	14 344	(7 875)	-85%	57 344
Total Capital Expenditure		14 194	57 344	19 121	327	6 489	14 344	(7 875)	-85%	57 344
Capital Expenditure - Standard Classification										
Governance and administration										
Executive and council		183	2 056	1 728	-	78	1 410	(1 334)	-65%	2 056
Budget and treasury office		0	150	80	-	20	91	(63)	-60%	150
Corporate services		40	1 360	1 360		22	1 027	(1 005)	-98%	1 360
Community and public safety		125	528	268		20	202	(266)	-51%	528
Community and social services		179	667	567	-	203	462	(260)	-55%	667
Sport and recreation		134	307	207			190	(100)	-100%	307
Public safety			261	261		192	196	(4)	-2%	261
Housing			88	88		10	88	(88)	-84%	88
Health		45								
Economic and environmental services										
Planning and development		-	11 737	11 737	24	1 838	8 803	(1 880)	-70%	11 737
Road transport			12	12			0	(0)	-100%	12
Environmental protection			11 724	11 724	24	1 838	8 793	(6 957)	-70%	11 724
Trading services										
Electricity		13 833	52 896	5 102	303	4 354	3 979	(375)	-8%	52 896
Water		13 833	6 726	2 100		1 317	1 428	(111)	-8%	6 726
Waste water management			10 180	180		14	135	(121)	-90%	10 180
Waste management			38 958	2 791	303	3 024	2 003	(931)	-44%	38 958
Other				31			23	(23)	-100%	31
Total Capital Expenditure - Standard Classification	3	14 194	57 344	19 121	327	6 489	14 344	(7 875)	-85%	57 344
Funded by:										
National Government		13 833	55 058	12 791	310	6 076	9 593	(3 518)	-37%	55 058
Provincial Government										
District Municipality										
Other transfers and grants										
Transfers recognised - capital										
Public contributions & donations	5	13 833	55 058	12 791	310	6 076	9 593	(3 518)	-37%	55 058
Borrowing										
Internally generated funds	6		6 046							6 046
Total Capital Funding		14 194	67 341	6 331	17	393	4 751	(4 358)	-92%	6 341
			57 344	19 121	327	6 489	14 344	(7 875)	-85%	57 344

Table C6: Monthly Budget Statement - Financial Position

NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M09 March						
Description	Ref	2014/15		Budget Year 2015/16		
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		12 282	3 128	997	2 882	3 128
Call investment deposits		-	9 070	2 789	11 074	9 070
Consumer debtors		31 918	20 584	18 472	59 139	20 584
Other debtors		18 237	10 167	10 167	2 692	10 167
Current portion of long term receivables		2	-	-	-	-
Inventory		62 963	66 894	66 894	62 996	66 894
Total current assets		125 401	108 842	99 318	138 783	109 842
Non current assets						
Long-term receivables		1	-	-	-	-
Investments		26	8 575	11 375	26	8 575
Investment property		5 004	5 004	5 004	5 004	5 004
Investments in Associate		-	-	-	-	-
Property, plant and equipment		878 712	930 037	930 037	876 289	930 037
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		235	413	413	235	413
Other non-current assets		3	68	68	117	68
Total non current assets		883 982	944 097	946 897	881 671	944 097
TOTAL ASSETS		1 009 383	1 053 938	1 046 215	1 020 454	1 053 938
LIABILITIES						
Current liabilities						
Bank overdraft		13 564	9 269	10 753	(2 553)	9 269
Borrowing		2 478	3 003	3 003	(153)	3 003
Consumer deposits		2 112	2 191	2 191	2 164	2 191
Trade and other payables		26 142	16 752	15 283	28 184	16 752
Provisions		1 346	2 097	2 097	61 123	2 097
Total current liabilities		45 643	33 313	33 327	88 788	33 313
Non current liabilities						
Borrowing		37 747	14 777	2 348	2 348	14 777
Provisions		16 451	52 713	61 123	-	52 713
Total non current liabilities		54 198	67 490	63 471	2 348	67 490
TOTAL LIABILITIES		99 840	100 803	96 798	91 113	100 803
NET ASSETS	2	909 543	953 136	949 417	929 341	953 136
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		909 543	953 136	949 417	927 088	953 136
Reserves		-	-	-	2 253	-
TOTAL COMMUNITY WEALTH/EQUITY	2	909 543	953 136	949 417	929 341	953 136

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.

NC073 Emthambezini - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Description	Ref	Budget Year 2015/16												2016/16 Medium Term Revenue & Expenditure Framework			
		Budget Year 2015/16												Budget Year			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Budget	March Budget	April Budget	May Budget	June Budget	2015/16 Budget	+1 2016/17 Budget	+2 2017/18 Budget	
R thousands																	
Cash Receipts By Source																	
Property rates		13 936	1 092	1 235	1 036	1 035	3 125	1 139	1 208	1 612	-	-	150	25 578	28 206	29 071	
Service charges - electricity revenue		4 051	3 751	3 763	4 510	3 265	5 816	2 967	4 082	10 420	-	-	9 792	52 416	63 636	74 731	
Service charges - water revenue		1 367	1 280	1 112	1 376	1 204	1 593	1 391	2 075	2 179	-	-	10 048	23 624	26 486	28 015	
Service charges - sanitation revenue		901	919	973	1 152	1 028	1 009	1 046	1 112	1 265	-	-	4 068	13 470	14 532	15 403	
Service charges - refuse		504	591	638	743	656	709	728	709	782	-	-	2 037	8 085	8 723	9 333	
Service charges - other		33	32	38	33	32	34	33	31	37	-	-	(68)	236	257	276	
Rental of facilities and equipment		65	61	64	68	69	69	73	69	66	-	-	47	652	701	751	
Interest earned - external investments		15	12	1	6	3	16	1	31	10	-	-	620	715	769	823	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		23	31	1 053	277	33	36	628	861	249	-	-	4 390	7 581	8 322	8 844	
Licences and permits		37	33	31	30	29	21	29	24	-	-	-	1 864	2 099	2 309	2 517	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer receipts - operating		17 501	400	-	571	10 477	1 838	571	1 802	9 282	-	-	1 799	40 601	38 931	38 640	
Other revenue		615	2 040	1 977	2 142	1 964	1 877	1 938	1 862	1 711	-	-	6 390	22 315	22 887	24 887	
Cash Receipts by Source		39 047	10 243	10 985	11 945	19 794	14 305	10 541	12 065	27 813	-	-	41 134	197 573	215 177	233 290	
Other Cash Flows by Source																	
Transfer receipts - capital		4 149	-	500	-	4 375	-	-	-	4 374	-	-	-	13 398	41 435	13 641	
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE		-	-	-	67	15	-	6	62	2	-	-	(28)	124	134	143	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits		13	19	10	10	1	5	5	(27)	20	-	-	70	135	138	142	
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		43 206	10 260	11 396	12 022	24 165	14 309	10 553	12 100	32 010	-	-	41 208	211 260	282 607	251 163	
Cash Payments by Type																	
Employee related costs		5 190	4 972	6 230	5 778	5 797	5 608	6 251	5 548	5 536	-	-	15 894	66 804	69 777	73 893	
Remuneration of councillors		328	338	338	338	338	338	510	371	367	-	-	1 314	4 580	4 787	5 074	
Interest paid		18	16	166	22	13	9	14	4	170	-	-	3 123	3 556	2 671	2 810	
Bulk purchases - Electricity		6 505	6 977	8 472	1 698	3 542	3 298	3 618	3 718	3 571	-	-	11 256	50 656	53 189	56 381	
Bulk purchases - Water & Sewer		146	85	127	247	164	211	184	180	210	-	-	884	2 438	2 560	2 713	
Other materials		246	221	469	721	573	370	349	1 251	494	-	-	3 957	8 648	9 081	9 620	
Contracted services		766	343	525	1 014	306	170	389	913	175	-	-	5 029	9 629	11 252	13 351	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other		1 109	1 435	959	1 015	947	1 005	975	1 755	1 243	-	-	1 218	11 662	13 585	14 365	
General expenses		1 601	1 240	1 828	2 523	2 505	2 828	1 112	1 840	2 807	-	-	9 064	27 448	43 354	46 124	
Cash Payments by Type		15 809	15 927	17 112	13 356	14 186	13 937	13 402	15 581	14 572	-	-	51 739	185 421	210 257	224 322	
Other Cash Flows/Payments by Type																	
Capital assets		63	530	378	2 897	734	40	1 127	373	327	-	-	12 652	19 121	47 553	20 647	
Repayment of borrowing		178	180	519	183	183	186	188	189	612	-	-	(1 389)	1 028	5 222	4 961	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type		16 150	16 336	18 009	16 435	15 103	14 163	14 717	16 144	15 511	-	-	63 003	205 570	263 032	248 930	
NET INCREASE/(DECREASE) IN CASH HELD		27 059	(6 076)	(6 613)	(4 414)	9 083	147	(4 164)	(4 044)	16 508	-	-	(21 797)	5 690	(429)	1 233	
Cash/cash equivalents at the month/year beginning		(1 263)	25 777	19 701	13 088	8 674	17 757	17 904	13 739	9 695	26 203	26 203	26 203	(1 263)	4 407	3 982	
Cash/cash equivalents at the month/year end		25 777	19 701	13 088	8 674	17 757	17 904	13 739	9 695	26 203	26 203	26 203	26 203	4 407	3 982	5 215	

PART 2 - SUPPORTING DOCUMENTATION Section 5 - Debtors' analysis

Supporting Table SC3

NC073 Emthanjeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description		Budget Year 2015/16										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		NT Code	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			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Ex change Transactions - Water		1200		1 780	1 540	1 435	1 012	920	8 446		15 135	11 814		28 166
Trade and Other Receivables from Ex change Transactions - Electricity		1300		3 813	2 618	611	381	336	2 089		9 848	3 417		9 451
Receivables from Non-exchange Transactions - Property Rates		1400		820	368	276	246	244	10 874		12 829	11 641		13 044
Receivables from Exchange Transactions - Waste Water Management		1500		780	720	466	451	432	3 585		6 435	4 934		17 482
Receivables from Exchange Transactions - Waste Management		1600		414	389	275	228	230	1 904		3 439	2 637		8 866
Receivables from Exchange Transactions - Property Rental Debtors		1700		-	-	-	-	-	-		-	-		-
Interest on Arrear Debtor Accounts		1810		-	-	-	-	-	-		-	-		3 802
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820		-	-	-	-	-	-		-	-		-
Other		1900		117	103	68	59	75	892		1 314	1 095		2 782
Total By Income Source		2000	-	7 724	5 737	3 132	2 378	2 237	27 790	-	48 999	35 538	-	83 592
2014/15 - totals only				6797716 1/3	3582256 3/5	3247472 1/6	2479669 6/7	2571210 1/2	36383774 2/9		55 062	44 682		4905678 1/2
Debtors Age Analysis By Customer Group														
Organs of State		2200		414	225	118	103	91	2 294		3 245	2 606		393
Commercial		2300		2 130	541	349	202	78	412		3 712	1 041		2 134
Households		2400		4 735	4 633	2 376	1 863	1 861	23 110		38 578	29 210		73 599
Other		2500		444	339	289	210	208	1 974		3 464	2 680		7 466
Total By Customer Group		2600	-	7 724	5 737	3 132	2 378	2 237	27 790	-	48 999	35 538	-	83 592

Creditors' analysis

Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	625	613	796	825					2 859	439
Auditor General	0800	-	-	-	-					-	-
Other	0900	5 364	-	-	-					5 364	2 417
Total By Customer Type	1000	5 989	613	796	825	-	-	-	-	8 223	2 856

Investment portfolio analysis

NC073 Emthanjeni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID R thousands	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							
Municipality General Investment		Yrs		Fixed Deposit	30/06/2015		7.5%	11 270		11 270
Municipality sub-total						-		11 270	-	11 270
Entities										
Entities sub-total						-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2					-		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 - M09 March									
Description	Ref	2014/15				Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands									
RECEIPTS:	1,2							%	
Operating Transfers and Grants									
National Government:		38 876	39 459	39 459	9 282	28 678	29 594	(1 799)	39 459
Local Government Equitable Share		35 342	35 929	35 929	8 982	25 148	26 947	(1 799)	35 929
Finance Management		1 600	1 600	1 600	-	1 600	1 200		1 600
Municipal Systems Improvement		934	930	930	-	930	698		930
EPWP Incentive		1 000	1 000	1 000	300	1 000	750		1 000
Energy Efficiency and Demand Management									
Integrated National Electrification Programme	3								
Provincial Government:		1 402	1 142	1 142	-	1 142	857	286	1 142
Health subsidy		-	-	-	-	-	-	-	-
Housing		645	-	-	-	-	-	-	-
Sport and Recreation	4	757	1 142	1 142	-	1 142	857	286	1 142
District Municipality:		-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	40 278	40 601	40 601	9 282	29 820	30 451	(1 513)	40 601
Capital Transfers and Grants									
National Government:		16 108	56 565	13 398	4 374	13 398	10 049	3 350	13 398
Municipal Infrastructure Grant (MIG)		16 108	11 898	11 898	4 374	11 898	8 924	2 975	11 898
Regional Bulk Infrastructure		-	10 000	-	-	-	-	-	-
Integrated National Electrification Programme		-	1 500	1 500	-	1 500	1 125	375	1 500
Bucket Eradication Programme Grant		-	33 167	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	16 108	56 565	13 398	4 374	13 398	10 049	3 350	13 398
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	56 386	97 166	53 999	13 656	43 218	40 499	1 836	53 999

Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March										
Description	Ref	Budget Year 2015/16								Full Year Forecast
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	
R thousands									%	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		12 181	39 459	39 459	1 307	11 196	29 594	(18 398)	-62.2%	39 459
Local Government Equitable Share		8 428	35 929	35 929	1 004	7 684	26 947	(19 262)	-71.5%	35 929
Finance Management		1 600	1 600	1 600	121	1 256	1 200	56	4.6%	1 600
Municipal Systems Improvement		1 438	930	930	-	1 557	698	859	123.2%	930
EPWP Incentive		715	1 000	1 000	182	699	750	(51)	-6.8%	1 000
Provincial Government:		315	1 142	1 142	57	503	857	(353)	-41.2%	1 142
Housing		-	-	-	-	167	-	167	#DIV/0!	-
Sport and Recreation		315	1 142	1 142	57	336	857	(520)	-60.7%	1 142
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		12 496	40 601	40 601	1 364	11 699	30 451	(18 751)	-61.6%	40 601
Capital expenditure of Transfers and Grants										
National Government:		14 025	56 565	13 398	315	7 152	10 049	(2 897)	-28.8%	13 398
Municipal Infrastructure Grant (MIG)		13 944	11 998	11 998	315	5 835	8 924	(3 088)	-34.6%	11 998
Regional Bulk Infrastructure		81	10 000	-	-	-	-	-	-	-
Integrated National Electrification Programme			1 500	1 500	-	1 317	1 125	192	17.0%	1 500
Bucket Eradication Programme Grant			33 167	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		14 025	56 565	13 398	315	7 152	10 049	(2 897)	-28.8%	13 398
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		26 521	97 166	53 999	1 679	18 851	40 499	(21 648)	-53.5%	53 999

NC073 Emthanjeni - Supporting Table SC6 Monthly Budget Statement - councillor and staff benefits - M09 March										
2014/15			Budget Year 2015/16							
Summary of Employee and Councillor remuneration	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 845	3 170	3 170	257	2 201	2 377	(80)	-4%	3 170
Pension and UIF Contributions		337				184		184	MDIV/01	
Medical Aid Contributions		38				18		18	MDIV/01	
Motor Vehicle Allowance		908	1 051	1 051	82	732	788	(56)	-7%	1 051
Cellphone Allowance		1	313	313	29	81	234	(173)	-74%	313
Housing Allowances										
Other benefits and allowances			47	47			35	(35)	-100%	47
Sub Total - Councillors	4	4 128	4 580	4 580	387	3 266	3 435	(169)	-5%	4 580
% Increase			11.0%	11.0%						11.0%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	3 449	3 442	3 442	278	3 100	2 582	578	22%	3 442
Pension and UIF Contributions		249	608	608	51	427	456	(29)	-6%	608
Medical Aid Contributions		131	110	110	5	81	83	(21)	-26%	110
Overtime										
Performance Bonus										
Motor Vehicle Allowance		857	814	814	50	546	611	(65)	-11%	814
Cellphone Allowance		179	155	155	14	116	117	(0)	0%	155
Housing Allowances										
Other benefits and allowances		249	240	240	18	217	180	37	20%	240
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	2									
Sub Total - Senior Managers of Municipality		4 914	5 370	5 370	425	4 527	4 028	500	12%	5 370
% Increase	4		9.3%	9.3%						9.3%
Other Municipal Staff										
Basic Salaries and Wages		47 299	46 748	46 748	3 668	34 208	35 061	(852)	-2%	46 748
Pension and UIF Contributions		6 873	8 057	8 057	642	5 817	6 043	(226)	-4%	8 057
Medical Aid Contributions		2 557	1 614	1 614	217	1 889	1 211	678	50%	1 614
Overtime		2 432	2 008	2 008	268	2 130	1 505	634	42%	2 008
Performance Bonus										
Motor Vehicle Allowance		1 141	1 050	1 050	83	725	788	(63)	-8%	1 050
Cellphone Allowance		330	207	207	14	127	155	(28)	-18%	207
Housing Allowances		101	733	733	80	536	550	(14)	-3%	733
Other benefits and allowances		908	983	983	154	906	722	184	25%	983
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations		201	50	50	8	39	42	(6)	-15%	50
Sub Total - Other Municipal Staff		61 950	61 434	61 434	5 110	46 382	46 075	307	1%	61 434
% Increase	4		-0.8%	-0.8%						-0.8%
Total Parent Municipality		70 991	71 384	71 384	5 902	54 176	53 538	638	1%	71 384
			0.6%	0.6%						0.6%
TOTAL SALARY, ALLOWANCES & BENEFITS										
% Increase	4	70 991	71 384	71 384	5 902	54 176	53 538	638	1%	71 384
			0.6%	0.6%						0.6%
TOTAL MANAGERS AND STAFF		68 864	68 804	68 804	5 536	50 909	50 103	806	2%	68 804

Capital programme performance

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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

Supporting Table C13

Supporting Tables SC13 include the following:

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

NC073 Emthanjeni - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	Ref	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 new assets by Asset Class/Sub-class										
Infrastructure		13 833	55 958	12 791	310	6 076	9 593	3 518	36.7%	45 958
Infrastructure - Road transport		13 833	8 500	8 500	8	1 735	6 375	4 640	72.8%	8 500
Roads, Pavements & Bridges		13 833	8 500	8 500	8	1 735	6 375	4 640	72.8%	8 500
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	1 500	1 500	-	1 317	1 125	(192)	-17.0%	1 500
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	1 500	1 500	-	1 317	1 125	(192)	-17.0%	1 500
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	10 000	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	10 000	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	35 958	2 791	303	3 024	2 093	(931)	-44.5%	35 958
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	35 958	2 791	303	3 024	2 093	(931)	-44.5%	35 958
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	13 833	55 958	12 791	310	6 076	9 593	3 518	36.7%	45 958

NC073 Emthanjeni - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description		Ref	2014/15	Budget Year 2015/16							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure			-	8 237	3 181	17	81	2 388	2 305	96.6%	8 237
Infrastructure - Road transport			-	2 800	2 800	17	67	2 100	2 033	96.8%	2 800
Roads, Pavements & Bridges			-	2 800	2 800	17	67	2 100	2 033	96.8%	2 800
Storm water			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			-	5 226	170	-	-	128	128	100.0%	5 226
Generation			-	-	-	-	-	-	-	-	-
Transmission & Reticulation			-	5 226	170	-	-	128	128	100.0%	5 226
Street Lighting			-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	180	180	-	14	135	121	89.9%	180
Dams & Reservoirs			-	-	-	-	-	-	-	-	-
Water purification			-	180	180	-	14	135	121	89.9%	180
Reticulation			-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-	-
Sewerage purification			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	31	31	-	-	23	23	100.0%	31
Waste Management			-	31	31	-	-	23	23	100.0%	31
Transportation			-	-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Community			88	353	353	-	-	264	264	100.0%	353
Parks & gardens			-	22	22	-	-	17	17	100.0%	22
Sportsfields & stadia			-	39	39	-	-	29	29	100.0%	39
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			-	260	260	-	-	195	195	100.0%	260
Libraries			-	-	-	-	-	-	-	-	-
Recreational facilities			-	-	-	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-
Cemeteries			-	31	31	-	-	23	23	100.0%	31
Social rental housing			-	-	-	-	-	-	-	-	-
Other			68	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Other assets			294	1 913	1 913	-	304	1 435	1 130	78.8%	1 913
General vehicles			-	-	-	-	-	-	-	-	-
Specialised vehicles			-	-	-	-	-	-	-	-	-
Plant & equipment			16	845	845	-	205	633	429	67.7%	845
Computers - hardware/equipment			157	339	339	-	30	254	224	88.1%	339
Furniture and other office equipment			-	189	189	-	59	142	83	58.6%	189
Abattoirs			-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-	-
Other Buildings			-	540	540	-	10	405	394	97.4%	540
Other Land			122	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Agricultural assets			-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-
Intangibles			-	884	884	-	9	666	658	98.7%	884
Computers - software & programming			-	884	884	-	9	666	658	98.7%	884
Other			-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1		362	11 388	6 331	17	393	4 751	4 358	91.7%	11 388
Specialised vehicles			-	-	-	-	-	-	-	-	-
Refuse			-	-	-	-	-	-	-	-	-
Fire			-	-	-	-	-	-	-	-	-
Conservancy			-	-	-	-	-	-	-	-	-
Ambulances			-	-	-	-	-	-	-	-	-

References

1 Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) must reconcile to total capital expenditure in Table C5

check balance

NC073 Emthanjeni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

[illegible]

NC073 Emthanjeni - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

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	I									
<u>Depreciation by Asset Class/Sub-class</u>										
Infrastructure		41 234	5 058	5 058	-	-	-	-	-	5 058
Infrastructure - Road transport		18 940	2 582	2 582	-	-	-	-	-	2 582
Roads, Pavements & Bridges		18 940	2 582	2 582	-	-	-	-	-	2 582
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		6 764	511	511	-	-	-	-	-	511
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		6 764	511	511	-	-	-	-	-	511
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		7 441	1 013	1 013	-	-	-	-	-	1 013
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		7 441	1 013	1 013	-	-	-	-	-	1 013
Infrastructure - Sanitation		4 735	725	725	-	-	-	-	-	725
Reticulation		4 735	725	725	-	-	-	-	-	725
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		3 353	227	227	-	-	-	-	-	227
Waste Management		3 353	227	227	-	-	-	-	-	227
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		11 432	1 539	1 539	-	-	-	-	-	1 539
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		4 870	651	651	-	-	-	-	-	651
Libraries		3 517	488	488	-	-	-	-	-	488
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		947	133	133	-	-	-	-	-	133
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		744	132	132	-	-	-	-	-	132
Social rental housing		-	-	-	-	-	-	-	-	-
Other		1 353	135	135	-	-	-	-	-	135
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		338	22	22	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		338	22	22	-	-	-	-	-	-
<u>Other assets</u>		15 081	2 629	2 629	-	-	-	-	-	2 629
General vehicles		4 382	346	346	-	-	-	-	-	346
Specialised vehicles		4 400	1 868	1 868	-	-	-	-	-	1 868
Plant & equipment		440	-	-	-	-	-	-	-	-
Computers - hardware/equipment		3 353	122	122	-	-	-	-	-	122
Furniture and other office equipment		138	12	12	-	-	-	-	-	12
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		676	52	52	-	-	-	-	-	52
Other Buildings		1 691	228	228	-	-	-	-	-	228
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<u>Agricultural assets</u>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<u>Biological assets</u>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<u>Intangibles</u>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Depreciation		68 084	9 248	9 248	-	-	-	-	-	9 226
<u>Specialised vehicles</u>		4 400	1 868	1 868	-	-	-	-	-	1 868
Refuse		4 400	1 868	1 868	-	-	-	-	-	1 868
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

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

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

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

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

Chart C3 Aged Consumer Debtors Analysis

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2015/	-	7 724	5 737	3 132	2 378	2 237	27 790	-
2014/15	-	6 798	3 582	3 247	2 480	2 571	36 384	-

Chart C4 Consumer Debtors (total by Debtor Customer Category)

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

Chart C5 Aged Creditors Analysis

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

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

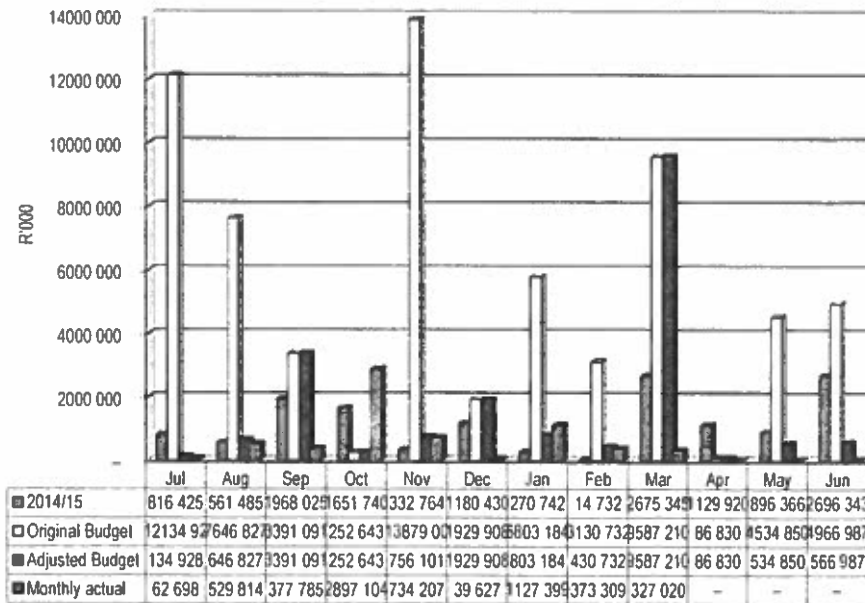


Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target

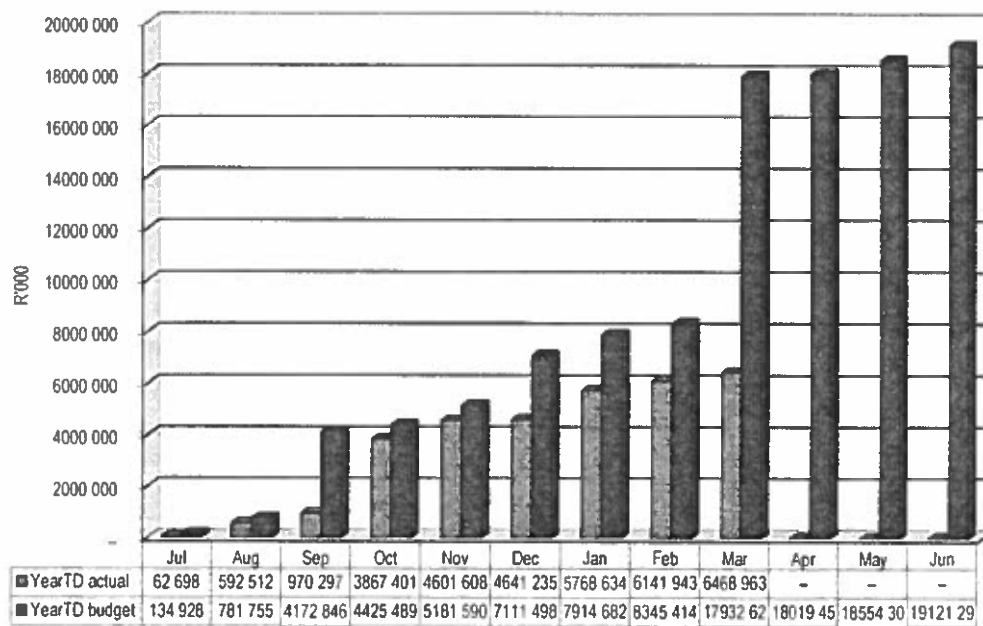
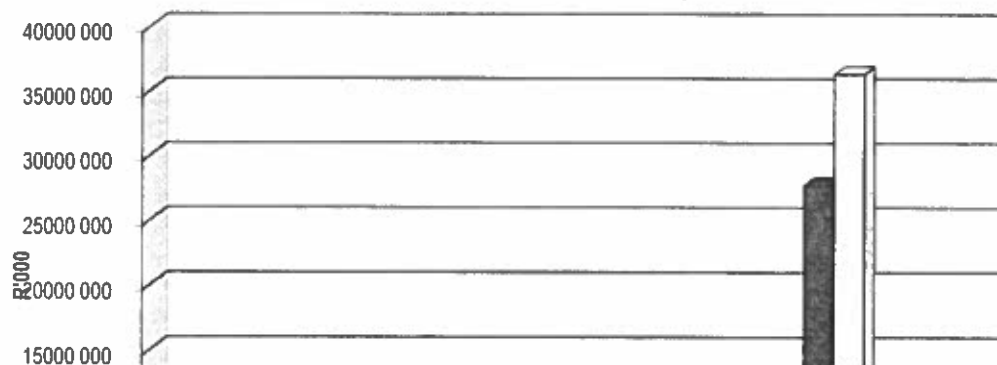


Chart C3 Aged Consumer Debtors Analysis



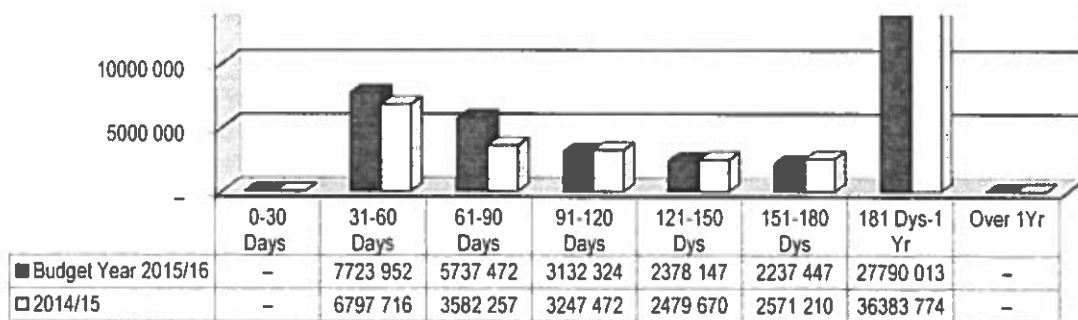


Chart C4 Consumer Debtors (total by Debtor Customer Category)

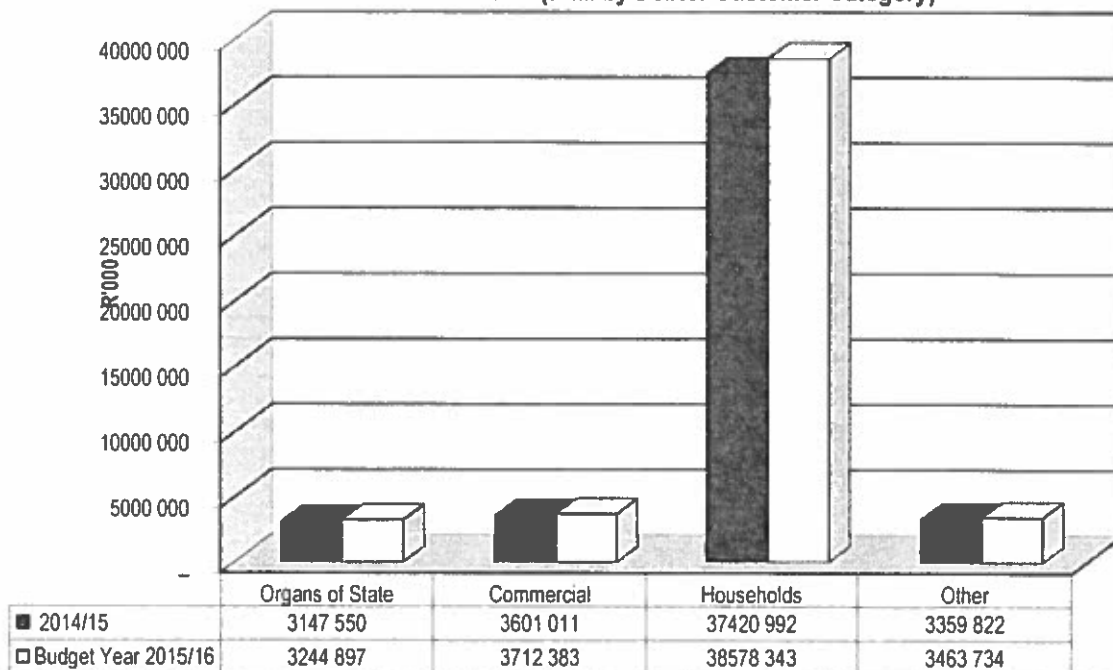
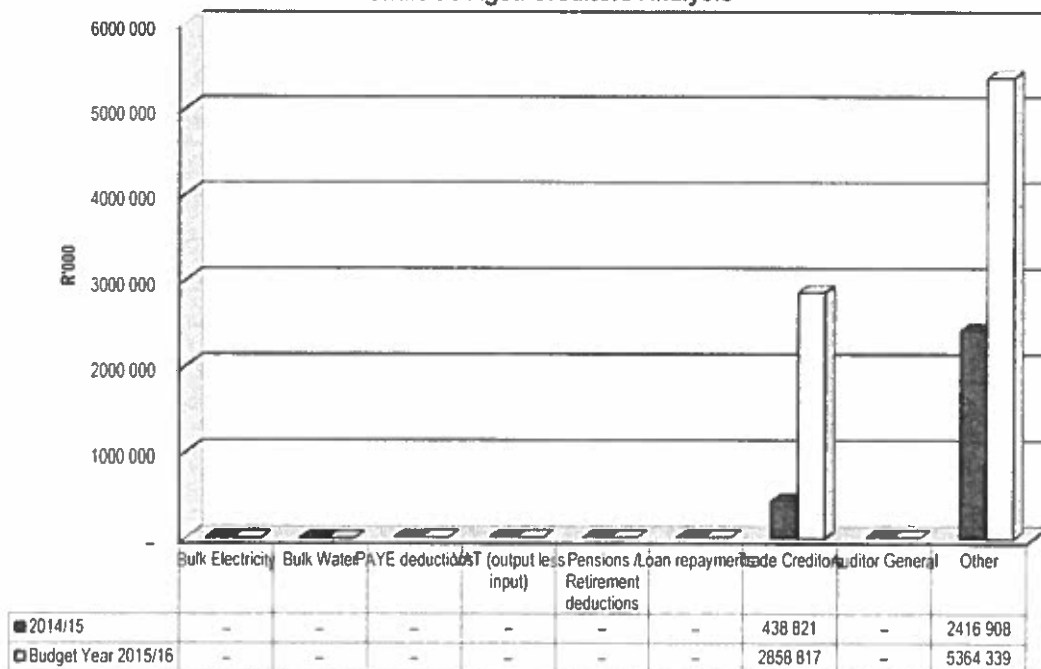


Chart C5 Aged Creditors Analysis



Municipal manager's quality certificate

I, Isak Visser the Municipal Manager of Emthanjeni Municipality hereby certify that the monthly budget statement for the month of March 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

14/04/2016
