

EMTHANJENI MUNICIPALITY



OCTOBER MONTHLY BUDGET STATEMENT FOR THE YEAR 2016-2017

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SCHEDULE C:

MONTHLY AND SUPPORTING DOCUMENTATION OF A MUNICIPALITY

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Glossary

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



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



PART 1 - IN-YEAR REPORT

Section 1 - Mayor's Report

1.1 In-Year Report - Monthly Budget Statement

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

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

1.1.1 Financial problems or risks facing the municipality

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

1.1.2 Relevant information

Year-to-date operating revenue realised is 21 % above the year-to-date budget for October 2016.

The abnormally high revenue includes the annual property rates and other fixed service charges billed to consumers for the 2016/2017 financial year. As well as operating grants received that exceeds the 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 11% below the year-to-date operating expenditure. 23.6% of the total capital budget has been spent at 31 October 2016, with 76.86% 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 October 2016.

Section 3 - Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments)

Revenue by Source

Year-to-date revenue realised 21%, R15.814 million above year-to-date budget projections for October 2016².

Operating expenditure by type

Year-to-date expenditure is 11% or R8.540 million, below the year-to-date budget as at 31 October 2016.

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

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

³Table C4 - Total expenditure by type



Capital expenditure

Year-to-date expenditure on capital amounts to R4.895 million or 23.6% of the capital budget of R20.739 million⁴. 76.87% of expenditure to date has been funded from capital grants recognised⁵.

Refer to Section 4 - Table C5 for more detail.

Cash flows

The financial year commenced with negative cash & cash equivalents balance of R9, 884 million⁶ and this has increased by R4, 330 million during the year-to-date to R 14, 219 million.

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

3.3 Material variances

Property rates	7 531
Transfers recognised - operational	2 735
Other revenue	(4 291)
Expenditure By Type	
Debt impairment	(2 967)
Depreciation & asset impairment	(2 446)
Bulk purchases	6 430
Other expenditure	(3 650)
Capital Expenditure	
Road transport	1 661
Water	(2 607)
Waste water management	(163)
Cash Flow	
Other revenue	(4 311)
Government - operating	3 801
Government - capital	3 096
Capital assets	(2 018)



3.4 Remedial or corrective steps

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

⁴ Table C5 - Total capital expenditure

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

⁶ Table C7 - Cash flow (cash and cash equivalents = cashbook and current investment



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 - M04 October

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	26 257	30 665	30 665	(274)	17 753	10 222	7 531	74%	30 665
Service charges	107 287	106 383	106 383	8 230	48 142	38 080	10 062	26%	106 383
Investment revenue	1 200	806	806	4	45	269	(223)	-83%	806
Transfers recognised - operational	40 635	41 210	41 210	714	16 472	13 737	2 735	20%	41 210
Other own revenue	23 657	38 515	38 515	2 379	8 548	12 838	(4 291)	-33%	38 515
Total Revenue (excluding capital transfers and contributions)	199 037	217 580	217 580	11 053	90 960	75 146	15 814	21%	217 580
Employee costs	71 038	69 838	69 838	5 904	23 776	23 279	497	2%	69 838
Remuneration of Councillors	4 401	5 046	5 046	387	1 494	1 682	(188)	-11%	5 046
Depreciation & asset impairment	62 117	7 337	7 337	-	-	2 446	(2 446)	-100%	7 337
Finance charges	1 761	5 468	5 468	146	462	1 823	(1 360)	-75%	5 468
Materials and bulk purchases	66 010	73 894	73 894	4 870	27 697	24 631	3 066	12%	73 894
Transfers and grants	348	-	-	-	-	-	-	-	-
Other expenditure	60 196	54 381	54 381	3 781	12 637	20 745	(8 109)	-39%	54 381
Total Expenditure	265 871	215 964	215 964	15 089	66 066	74 605	(8 540)	-11%	215 964
Surplus/(Deficit)	(66 834)	1 616	1 616	(4 036)	24 894	540	24 353	4508%	1 616
Transfers recognised - capital	9 155	14 602	14 602	-	680	4 867	(4 187)	-86%	14 602
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(57 679)	16 218	16 218	(4 036)	25 574	5 408	20 166	373%	16 218
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(57 679)	16 218	16 218	(4 036)	25 574	5 408	20 166	373%	16 218
Capital expenditure & funds sources									
Capital expenditure	-	20 739	20 739	1 449	4 895	6 913	(2 018)	-29%	20 739
Capital transfers recognised	-	13 905	13 905	1 104	3 763	4 635	(872)	-19%	13 905
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	6 834	6 834	344	1 132	2 278	(1 146)	-50%	6 834
Total sources of capital funds	-	20 739	20 739	1 449	4 895	6 913	(2 018)	-29%	20 739
Financial position									
Total current assets	138 308	110 700	110 700		163 078				110 700
Total non current assets	832 691	937 687	937 687		832 979				937 687
Total current liabilities	61 066	31 639	31 639		110 784				31 639
Total non current liabilities	47 126	36 071	36 071		1 914				36 071
Community wealth/Equity	862 806	980 677	980 677		883 359				980 677
Cash flows									
Net cash from (used) operating	22 271	23 890	23 890	(3 809)	4 507	9 055	4 549	50%	23 890
Net cash from (used) investing	(11 554)	(20 610)	(20 610)	(1 450)	(4 772)	(6 870)	(2 098)	31%	(20 610)
Net cash from (used) financing	(1 528)	(590)	(590)	2	(306)	(213)	93	-44%	(590)
Cash/cash equivalents at the month/year end	7 882	1 706	1 706	-	9 312	987	(8 325)	-843%	12 574
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	-	22 220	5 345	4 681	15 713	3 131	26 226	-	77 316
Creditors Age Analysis									
Total Creditors	6 528	90	5	-	-	-	-	-	6 623

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

NC073 Emthanjeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M04 October

NC073 Emthanjeni - Table C2 Monthly Budget Statement (Standard Classification) - 2016/17											
R thousands	Description	Ref	2015/16			Budget Year 2016/17					
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
1	Revenue - Standard										
	<i>Governance and administration</i>										
	Executive and council		46 181	51 180	51 180	25	25 908	17 060	8 847	52%	51 180
	Budget and treasury office		3 939	4 295	4 295	74	1 703	1 432	272	19%	4 295
	Corporate services		42 141	46 801	46 801	(57)	24 174	15 600	8 574	55%	46 801
	<i>Community and public safety</i>										
	Community and social services		21 485	11 325	11 325	822	2 086	3 775	(1 689)	-45%	11 325
	Sport and recreation		1 906	1 942	1 942	646	859	647	212	33%	1 942
	Public safety		182	123	123	9	24	41	(17)	-41%	123
	Housing		19 317	7 991	7 991	164	512	2 664	(2 151)	-81%	7 991
	Health		60	41	41	3	690	14	676	4937%	41
	<i>Economic and environmental services</i>										
	Planning and development		8 883	3 816	3 816	4	259	1 272	(1 013)	-80%	3 816
	Road transport		999	1 610	1 610	-	250	537	(287)	-53%	1 610
	Environmental protection		7 863	2 207	2 207	4	9	736	(726)	-99%	2 207
	<i>Trading services</i>										
	Electricity		131 703	165 860	165 860	10 203	63 387	57 906	5 481	9%	165 860
	Water		72 801	90 239	90 239	5 800	26 714	30 654	(3 940)	-13%	90 239
	Waste water management		27 000	38 471	38 471	2 240	23 114	13 520	9 594	71%	38 471
	Waste management		19 900	24 322	24 322	1 377	8 518	8 773	(255)	-3%	24 322
	Other		12 001	12 828	12 828	786	5 041	4 960	82	2%	12 828
4		-	-	-	-	-	-	-	-	-	
Total Revenue - Standard			208 191	232 182	232 182	11 053	91 640	80 013	11 626	15%	232 182
2	Expenditure - Standard										
	<i>Governance and administration</i>										
	Executive and council		44 176	48 553	48 553	3 030	12 702	16 184	(3 482)	-22%	48 553
	Budget and treasury office		12 079	14 054	14 054	880	3 890	4 684	(794)	-17%	14 054
	Corporate services		21 330	21 982	21 982	987	4 557	7 327	(2 770)	-38%	21 982
	<i>Community and public safety</i>										
	Community and social services		10 767	12 518	12 518	1 163	4 254	4 172	81	2%	12 518
	Sport and recreation		50 481	29 417	29 417	1 825	6 873	9 825	(2 952)	-30%	29 417
	Public safety		27 343	11 849	11 849	679	2 642	3 949	(1 308)	-33%	11 849
	Housing		3 979	4 654	4 654	324	1 273	1 551	(278)	-18%	4 654
	Health		8 044	10 367	10 367	657	2 180	3 475	(1 296)	-37%	10 367
	<i>Economic and environmental services</i>										
	Planning and development		10 854	2 400	2 400	164	773	800	(27)	-3%	2 400
	Road transport		262	148	148	1	6	49	(44)	-89%	148
	Environmental protection		34 353	28 440	28 440	1 378	5 760	9 589	(3 810)	-40%	28 440
	<i>Trading services</i>										
	Electricity		20 882	12 162	12 162	601	2 899	4 064	(1 155)	-28%	12 162
	Water		13 471	16 278	16 278	777	2 860	5 516	(2 655)	-48%	16 278
	Waste water management		-	-	-	-	-	-	-	-	-
	Waste management		135 248	108 815	108 815	8 739	40 265	38 782	1 483	4%	108 815
	Other		69 883	71 539	71 539	5 214	29 998	24 455	5 543	23%	71 539
3		25 644	12 906	12 906	3 255	5 018	5 018	(1 763)	-35%	12 906	
		30 068	12 936	12 936	996	3 108	4 626	(1 519)	-33%	12 936	
		9 653	11 435	11 435	1 304	3 905	4 682	(778)	-17%	11 435	
		1 614	738	738	117	467	246	221	90%	738	
Total Expenditure - Standard			265 871	215 964	215 964	15 089	66 066	74 605	(8 540)	-11%	215 964
Surplus/ (Deficit) for the year			(57 679)	16 218	16 218	(4 036)	25 574	5 408	20 166	373%	16 218

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

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

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



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

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

Vote Description		Budget Year 2016/17										M04 October	
		2015/16	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast			
R thousands	Ref	Audited Outcome											
Revenue by Vote	1												
Vote 1 - EXECUTIVE AND COUNCIL		3 939	4 295	4 295	74	1 703	1 432	272	19.0%	4 295			
Vote 2 - FINANCE AND ADMINISTRATION		42 222	46 885	46 885	(50)	24 204	15 628	8 576	54.9%	46 885			
Vote 3 - PLANNING AND DEVELOPMENT		999	1 610	1 610	-	250	537	(287)	-53.4%	1 610			
Vote 4 - HEALTH		-	1 227	1 227	-	-	409	(409)	-100.0%	1 227			
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 906	1 942	1 942	646	859	647	212	32.7%	1 942			
Vote 6 - PUBLIC SAFETY		19 317	7 991	7 991	164	512	2 664	(2 151)	-80.8%	7 991			
Vote 7 - SPORT AND RECREATION		182	123	123	9	24	41	(17)	-41.1%	123			
Vote 8 - ROAD TRANSPORT		7 863	2 207	2 207	4	9	736	(726)	-98.8%	2 207			
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-			
Vote 10 - HOUSING SERVICES		60	41	41	3	690	14	676	4937.3%	41			
Vote 11 - WASTE MANAGEMENT		12 001	12 828	12 828	786	5 041	4 960	82	1.6%	12 828			
Vote 12 - WASTE WATER MANAGEMENT		19 900	24 322	24 322	1 377	8 518	8 773	(255)	-2.9%	24 322			
Vote 13 - ELECTRICITY		72 801	90 239	90 239	5 800	26 714	30 654	(3 940)	-12.9%	90 239			
Vote 14 - WATER		27 000	38 471	38 471	2 240	23 114	13 520	9 594	71.0%	38 471			
Vote 15 - (NAME OF VOTE 15)		-	-	-	-	-	-	-	-	-			
Total Revenue by Vote	2	208 191	232 182	232 182	11 053	91 640	80 013	11 626	14.5%	232 182			
Expenditure by Vote	1												
Vote 1 - EXECUTIVE AND COUNCIL		12 079	14 054	14 054	880	3 890	4 684	(794)	-16.9%	14 054			
Vote 2 - FINANCE AND ADMINISTRATION		32 097	34 499	34 499	2 151	8 811	11 499	(2 688)	-23.4%	34 499			
Vote 3 - PLANNING AND DEVELOPMENT		20 882	12 162	12 162	601	2 899	4 054	(1 155)	-28.5%	12 162			
Vote 4 - HEALTH		262	148	148	1	6	49	(44)	-88.5%	148			
Vote 5 - COMMUNITY AND SOCIAL SERVICES		27 343	11 849	11 849	679	2 642	3 949	(1 308)	-33.1%	11 849			
Vote 6 - PUBLIC SAFETY		8 044	10 367	10 367	657	2 180	3 475	(1 296)	-37.3%	10 367			
Vote 7 - SPORT AND RECREATION		3 979	4 654	4 654	324	1 273	1 551	(278)	-17.9%	4 654			
Vote 8 - ROAD TRANSPORT		13 471	16 278	16 278	777	2 860	5 516	(2 655)	-48.1%	16 278			
Vote 9 - OTHER		1 614	738	738	117	467	246	221	89.9%	738			
Vote 10 - HOUSING SERVICES		10 854	2 400	2 400	164	773	800	(27)	-3.3%	2 400			
Vote 11 - WASTE MANAGEMENT		9 653	11 435	11 435	1 304	3 905	4 682	(778)	-16.6%	11 435			
Vote 12 - WASTE WATER MANAGEMENT		30 068	12 936	12 936	996	3 108	4 626	(1 519)	-32.8%	12 936			
Vote 13 - ELECTRICITY		69 883	71 539	71 539	5 214	29 998	24 455	5 543	22.7%	71 539			
Vote 14 - WATER		25 644	12 906	12 906	1 225	3 255	5 018	(1 763)	-35.1%	12 906			
Vote 15 - (NAME OF VOTE 15)		-	-	-	-	-	-	-	-	-			
Total Expenditure by Vote	2	265 871	215 964	215 964	15 089	66 066	74 605	(8 540)	-11.4%	215 964			
Surplus/ (Deficit) for the year	2	(57 679)	16 218	16 218	(4 036)	25 574	5 408	20 166	372.9%	16 218			

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

NC073 Emthanjeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description		Ref	2015/16		Budget Year 2016/17						
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue By Source											
Property rates			26 117	30 665	30 665	(274)	17 753	10 222	7 531	74%	30 665
Property rates - penalties & collection charges			140	-	-	-	-	-	-	-	-
Service charges - electricity revenue			67 805	56 203	56 203	3 847	18 564	19 308	(744)	-4%	56 203
Service charges - water revenue			22 236	25 864	25 864	2 219	20 922	9 318	11 604	125%	25 864
Service charges - sanitation revenue			10 937	15 972	15 972	1 352	5 405	5 989	(584)	-10%	15 972
Service charges - refuse revenue			5 913	8 226	8 226	779	3 114	3 426	(312)	-9%	8 226
Service charges - other			396	118	118	33	137	39	98	248%	118
Rental of facilities and equipment			788	786	786	67	276	262	14	5%	786
Interest earned - external investments			1 200	806	806	4	45	269	(223)	-83%	806
Interest earned - outstanding debtors			558	954	954	158	388	318	70	22%	954
Fines			19 399	6 943	6 943	154	436	2 314	(1 878)	-81%	6 943
Licences and permits			310	2 508	2 508	36	135	836	(701)	-84%	2 508
Transfers recognised - operational			40 635	41 210	41 210	714	16 472	13 737	2 735	20%	41 210
Other revenue			2 802	27 195	27 195	1 966	7 189	9 065	(1 876)	-21%	27 195
Gains on disposal of PPE			-	130	130	(1)	125	43	81	188%	130
Total Revenue (excluding capital transfers and contributions)			199 037	217 580	217 580	11 053	90 960	75 146	15 814	21%	217 580
Expenditure By Type											
Employee related costs			71 038	69 838	69 838	5 904	23 776	23 279	497	2%	69 838
Remuneration of councillors			4 401	5 046	5 046	387	1 494	1 682	(188)	-11%	5 046
Debt impairment			30 642	8 901	8 901	-	-	2 967	(2 967)	-100%	8 901
Depreciation & asset impairment			62 117	7 337	7 337	-	-	2 446	(2 446)	-100%	7 337
Finance charges			1 761	5 468	5 468	146	462	1 823	(1 360)	-75%	5 468
Bulk purchases			54 420	57 123	57 123	3 948	25 471	19 041	6 430	34%	57 123
Other materials			11 590	16 771	16 771	922	2 226	5 590	(3 364)	-60%	16 771
Contracted services			9 082	9 846	9 846	531	1 790	3 282	(1 492)	-45%	9 846
Transfers and grants			348	-	-	-	-	-	-	-	-
Other expenditure			20 061	35 634	35 634	3 250	10 846	14 497	(3 650)	-25%	35 634
Loss on disposal of PPE			411	-	-	-	-	-	-	-	-
Total Expenditure			265 871	215 964	215 964	15 089	68 066	74 605	(8 540)	-11%	215 964
Surplus/(Deficit)			(66 834)	1 616	1 616	(4 036)	24 894	540	24 353	0	1 616
Transfers recognised - capital			9 155	14 602	14 602	-	680	4 867	(4 187)	(0)	14 602
Surplus/(Deficit) after capital transfers &			(57 679)	16 218	16 218	(4 036)	25 574	5 408	-	-	16 218
Taxation			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation			(57 679)	16 218	16 218	(4 036)	25 574	5 408	-	-	16 218
Surplus/(Deficit) attributable to municipality			(57 679)	16 218	16 218	(4 036)	25 574	5 408	-	-	16 218
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year			(57 679)	16 218	16 218	(4 036)	25 574	5 408	-	-	16 218

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

Budget Year 2016/17									
2015/16									
Vote Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Multi-Year expenditure appropriation	2	-	-	-	-	-	-	-	-
Vote 15 - (NAME OF VOTE 15)	4.7	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	2	-	-	-	-	-	-	-	-
Single Year expenditure appropriation									
Vote 1 - EXECUTIVE AND COUNCIL		-	137	137	-	-	46	(46)	-100%
Vote 2 - FINANCE AND ADMINISTRATION		-	1 735	1 735	32	32	578	(547)	-94%
Vote 5 - COMMUNITY AND SOCIAL SERVICES		-	296	296	-	-	99	(99)	-100%
Vote 6 - PUBLIC SAFETY		-	63	63	-	-	21	(21)	-100%
Vote 7 - SPORT AND RECREATION		-	75	75	-	-	25	(25)	-100%
Vote 8 - ROAD TRANSPORT		-	4 200	4 200	892	3 060	1 400	1 661	-119%
Vote 11 - WASTE MANAGEMENT		-	29	29	-	-	10	(10)	-100%
Vote 12 - WASTE WATER MANAGEMENT		-	981	981	-	164	327	(163)	-50%
Vote 13 - ELECTRICITY		-	5 400	5 400	525	1 639	1 800	(161)	-9%
Vote 14 - WATER		-	7 822	7 822	-	-	2 607	(2 607)	-100%
Total Capital single-year expenditure	4	-	20 739	20 739	1 449	4 895	6 913	(2 018)	-29%
Total Capital Expenditure		-	20 739	20 739	1 449	4 895	6 913	(2 018)	-29%
Capital Expenditure - Standard Classification									
Governance and administration		-	1 873	1 873	32	32	624	(592)	-95%
Executive and council		-	137	137	-	-	46	(46)	-100%
Budget and treasury office		-	1 385	1 385	17	17	462	(445)	-96%
Corporate services		-	350	350	15	15	117	(102)	-87%
Community and public safety		-	434	434	-	-	145	(145)	-100%
Community and social services		-	296	296	-	-	99	(99)	-100%
Sport and recreation		-	75	75	-	-	25	(25)	-100%
Public safety		-	63	63	-	-	21	(21)	-100%
Economic and environmental services		-	4 200	4 200	892	3 060	1 400	1 661	-119%
Road transport		-	4 200	4 200	892	3 060	1 400	1 661	-119%
Trading services		-	14 232	14 232	525	1 803	4 744	(2 941)	-62%
Electricity		-	5 400	5 400	525	1 639	1 800	(161)	-9%
Water		-	7 822	7 822	-	-	2 607	(2 607)	-100%
Waste water management		-	981	981	-	164	327	(163)	-50%
Waste management		-	29	29	-	-	10	(10)	-100%
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	20 739	20 739	1 449	4 895	6 913	(2 018)	-29%
Funded by:									
National Government		-	13 905	13 905	1 104	3 763	4 635	(872)	-19%
Transfers recognised - capital		-	13 905	13 905	1 104	3 763	4 635	(872)	-19%
Internally generated funds		-	6 834	6 834	344	1 132	2 278	(1 146)	-50%
Total Capital Funding		-	20 739	20 739	1 449	4 895	6 913	(2 018)	-29%
Total Capital Expenditure		-	20 739	20 739	1 449	4 895	6 913	(2 018)	-29%
Total Capital Funding		-	20 739	20 739	1 449	4 895	6 913	(2 018)	-29%

Table C6: Monthly Budget Statement - Financial Position
NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		—	968	968	88	968
Call investment deposits		14 845	10 075	10 075	14 062	10 075
Consumer debtors		60 532	22 824	22 824	88 021	22 824
Other debtors		—	11 277	11 277	(2 126)	11 277
Current portion of long-term receivables		2	—	—	—	—
Inventory		62 929	65 556	65 556	63 033	65 556
Total current assets		138 308	110 700	110 700	163 078	110 700
Non current assets						
Long-term receivables		1	—	—	—	—
Investments		26	29	29	26	29
Investment property		5 004	5 004	5 004	5 004	5 004
Property, plant and equipment		827 565	932 114	932 114	827 786	932 114
Intangible assets		82	458	458	82	458
Other non-current assets		12	83	83	81	83
Total non current assets		832 691	937 687	937 687	832 979	937 687
TOTAL ASSETS		970 999	1 048 386	1 048 386	996 057	1 048 386
LIABILITIES						
Current liabilities						
Bank overdraft		7 321	9 338	9 338	21 532	9 338
Borrowing		1 065	688	688	860	688
Consumer deposits		2 193	2 289	2 289	2 214	2 289
Trade and other payables		49 018	16 352	16 352	31 568	16 352
Provisions		1 469	2 972	2 972	54 610	2 972
Total current liabilities		61 066	31 639	31 639	110 784	31 639
Non current liabilities						
Borrowing		40 096	—	—	—	—
Provisions		7 030	36 071	36 071	1 914	36 071
Total non current liabilities		47 126	36 071	36 071	1 914	36 071
TOTAL LIABILITIES		108 193	67 709	67 709	112 698	67 709
NET ASSETS	2	862 806	980 677	980 677	883 359	980 677
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		862 806	980 677	980 677	881 106	980 677
Reserves		—	—	—	2 253	—
TOTAL COMMUNITY WEALTH/EQUITY	2	862 806	980 677	980 677	883 359	980 677

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 Emthanzeni - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M04 October

Budget Year 2016/17																	Expenditure Forecast	
Description		Ref	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
R thousands		1																
Cash Receipts By Source																		
	Property rates		1 179	2 564	1 924	1 380									20 952	27 999	49 909	
	Service charges - electricity revenue		3 394	4 149	5 996	3 644									35 995	53 178	67 691	
	Service charges - water revenue		1 407	1 281	1 477	1 534									18 048	23 746	41 408	
	Service charges - sanitation revenue		732	992	1 044	1 103									11 175	15 045	16 467	
	Service charges - refuse		505	661	710	780									5 158	7 815	6 583	
	Service charges - other		33	33	37	33									118	270	132	
	Rental of facilities and equipment		65	72	72	67									410	686	770	
	Interest earned - external investments		26	15	2	4									760	806	863	
	Fines		149	96	37	154									6 107	6 543	7 076	
	Licences and permits		32	33	34	36									1 843	1 978	2 399	
	Transfer receipts - operating		15 082	1 875	161	581									23 512	41 210	47 657	
	Other revenue		466	2 536	2 222	1 966									18 558	25 747	43 475	
	Cash Receipts by Source		23 068	14 307	13 715	11 280	-	-	-	-	-	-	-	-	142 500	204 870	284 431	
	Other Cash Flows by Source																	
	Transfer receipts - capital		7 963	-	-	-									6 639	14 602	13 798	
	Proceeds on disposal of PPE		0	15	111	(11)									5	130	148	
	Increase in consumer deposits		14	14	2	2									68	98	71	
	Total Cash Receipts by Source		31 045	14 336	13 826	11 281	-	-	-	-	-	-	-	-	149 212	219 899	298 449	
	Cash Payments by Type																	
	Employee related costs		2 904	5 972	5 996	5 904									-	69 691	77 674	
	Remuneration of councillors		367	321	419	387									4 948	5 015	5 269	
	Interest paid		105	63	149	146									5 006	5 468	9 731	
	Bulk purchases - Electricity		8 034	7 658	5 482	3 752									27 407	52 332	90 859	
	Bulk purchases - Water & Sewer		78	406	(135)	196									1 895	2 440	4 315	
	Other materials		346	333	625	922									14 545	16 771	30 971	
	Contracted services		253	474	532	531									8 066	9 846	17 432	
	Grants and subsidies paid - other		430	(430)											-	-	-	
	General expenses		700	2 591	4 351	3 250									23 193	34 085	39 397	
	Cash Payments by Type		13 216	17 387	17 420	15 689	-	-	-	-	-	-	-	-	132 470	195 582	275 648	
	Other Cash Flows/Payments by Type																	
	Capital assets		442	2 113	891	1 449									15 844	20 739	22 006	
	Repayment of borrowing		-	-	334	-									354	688	-	
	Total Cash Payments by Type		13 658	19 500	18 645	16 538	-	-	-	-	-	-	-	-	148 668	217 009	297 654	
	NET INCREASE/(DECREASE) IN CASH HELD		17 387	(5 165)	(4 819)	(5 256)	-	-	-	-	-	-	-	-	-	2 891	795	
	Cash/cash equivalents at the monthly/year beginning		9 884	27 270	22 105	17 286	12 030	12 030	12 030	12 030	12 030	12 030	12 030	12 030	12 030	12 574	11 602	
	Cash/cash equivalents at the monthly/year end		27 270	22 105	17 286	12 030	12 030	12 030	12 030	12 030	12 030	12 030	12 030	12 030	12 574	11 602	12 397	

PART 2 - SUPPORTING DOCUMENTATIONSection 5 - Debtors' analysis

Supporting Table SC3

NC073 Emthanjeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description		Budget Year 2016/17												
		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	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands														
Debtors Age Analysis By Income Source														
	Trade and Other Receivables from Exchange Transactions - Water	1200	-	16 175	1 330	1 341	1 351	1 014	9 559	-	30 771	13 266	32 434	
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	3 489	2 462	1 869	1 386	1 096	2 956	-	13 259	7 308	9 683	
	Receivables from Non-exchange Transactions - Property Rates	1400	-	1 003	459	440	11 679	293	6 703	-	20 577	19 114	13 672	
	Receivables from Exchange Transactions - Waste Water Management	1500	-	941	674	631	787	407	4 158	-	7 598	5 983	18 992	
	Receivables from Exchange Transactions - Waste Management	1600	-	496	324	312	414	229	2 176	-	3 952	3 131	9 666	
	Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	
	Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	4 132	
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	
	Other	1900	-	115	96	87	95	92	674	-	1 159	948	3 408	
	Total By Income Source	2000	-	22 220	5 345	4 681	15 713	3 131	26 226	-	77 316	49 751	91 986	
	2015/16 - totals only			20621233	3403677	2701031	2413665	2260512	5843844		37 244	13 219	86361780	
Debtors Age Analysis By Customer Group														
	Organs of State	2200	-	541	452	368	3 045	246	1 850	-	6 501	5 509	1 044	
	Commercial	2300	-	2 345	1 127	576	384	453	851	-	5 735	2 264	2 094	
	Households	2400	-	18 806	3 461	3 440	11 967	2 232	21 652	-	61 557	39 291	80 518	
	Other	2500	-	528	306	299	317	199	1 874	-	3 523	2 688	8 330	
	Total By Customer Group	2600	-	22 220	5 345	4 681	15 713	3 131	26 226	-	77 316	49 751	91 986	

Creditors' analysis Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	NT Code	Budget Year 2016/17								Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		Total
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700	1 765	90	5						1 860	1
Auditor General	0800	-	-							-	-
Other	0900	4 763	-							4 763	2 337
Total By Customer Type	1000	6 528	90	5	-	-	-	-	-	6 623	2 339

Investment portfolio analysis

NC073 Emthanjeni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

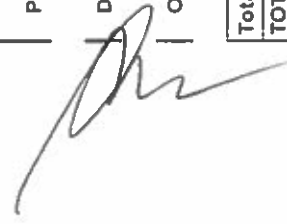
Investments by maturity Name of institution & investment ID	Ref	Period of Investment		Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs	Months							
R thousands										
Municipality										
General Investment		Yrs		Fixed Deposit	30/06/2017	7.5%	0.0%	11 270	-	11 270
Municipality sub-total						0		11 270	-	11 270
Entities										
Entities sub-total						-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2					0		11 270	-	11 270



Allocation and grant receipts and expenditure: - Operating Revenue Framework

NC073 Emthanjeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

Description	Ref	Budget Year 2016/17							Full Year Forecast
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	
Operating Transfers and Grants									
National Government:									
Local Government Equitable Share		-	38 822	38 822	-	16 957	12 941	3 016	23.3%
Finance Management			36 197	36 197		15 082	12 066	3 016	25.0%
Municipal Systems Improvement			1 625	1 625	-	1 625	542		1 625
EPWP Incentive			-	-					-
Provincial Government:									
Health subsidy			1 000	1 000	-	250	333		1 000
Housing			2 388	2 388	581	1 261	796	465	58.4%
Sport and Recreation			1 227	1 227			409	(409)	-100.0%
District Municipality:	4								
			-	-	-	-	-	680	#DIV/0!
			-	-	-	-	-	194	50.0%
			-	-	-	-	-	-	-
Other grant providers:									
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
Total Operating Transfers and Grants	5		41 210	41 210	581	18 218	13 737	3 481	25.3%
Capital Transfers and Grants									
National Government:									
Municipal Infrastructure Grant (MIG)			14 602	14 602	-	7 283	4 867	2 416	49.6%
Integrated National Electrification Programme			11 602	11 602	-	7 283	3 867	3 416	88.3%
Provincial Government:									
			3 000	3 000	-		1 000	(1 000)	-100.0%
District Municipality:									
			-	-	-	-	-	-	-
Other grant providers:									
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
Total Capital Transfers and Grants	5		14 602	14 602	-	7 283	4 867	2 416	49.6%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5		55 812	55 812	581	25 501	18 604	5 897	31.7%



Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

2015/16										Budget Year 2016/17							Full Year Forecast
Description		Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance							
<u>EXPENDITURE</u>																	
<u>Operating expenditure of Transfers and Grants</u>																	
National Government:			-	38 822	38 822	1 032	2 978	12 941	(9 963)	-77.0%	38 822						
Local Government Equitable Share				36 197	36 197	898	2 713	12 066	(9 352)	-77.5%	36 197						
Finance Management				1 625	1 625	134	265	542	(277)	-51.1%	1 625						
EPWP Incentive				1 000	1 000			333	(333)	-100.0%	1 000						
Provincial Government:			-	2 388	2 388	44	187	592	(404)	-68.4%	2 388						
Health subsidy				1 227	1 227			205	(205)	-100.0%	1 227						
Sport and Recreation				1 161	1 161	44	187	387	(200)	-51.7%	1 161						
District Municipality:			-	-	-	-	-	-	-	-	-						
<i>[insert description]</i>																	
Other grant providers:			-	-	-	-	-	-	-	-	-						
<i>[insert description]</i>																	
Total operating expenditure of Transfers and Grants			-	41 210	41 210	1 076	3 165	13 532	(10 367)	-76.6%	41 210						
<u>Capital expenditure of Transfers and Grants</u>																	
National Government:			-	13 905	13 905	1 104	3 763	4 635	(872)	-18.8%	13 905						
Municipal Infrastructure Grant (MIG)				10 905	10 905	579	2 124	3 635	(1 511)	-41.6%	10 905						
Integrated National Electrification Programme				3 000	3 000	525	1 639	1 000	639	63.9%	3 000						
Provincial Government:			-	-	-	-	-	-	-	-	-						
District Municipality:			-	-	-	-	-	-	-	-	-						
Other grant providers:			-	-	-	-	-	-	-	-	-						
Total capital expenditure of Transfers and Grants			-	13 905	13 905	1 104	3 763	4 635	(872)	-18.8%	13 905						
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			-	55 115	55 115	2 181	6 928	18 167	(11 239)	-61.9%	55 115						

Expenditure on councillor and board members allowances and employee benefits

NC073 Emthanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

2015/16										Budget Year 2016/17			
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		
Councillors (Political Office Bearers plus Other)													
Basic Salaries and Wages				3 451	3 451	270	1 043	1 150	(108)	-9%	3 451		
Motor Vehicle Allowance				1 150	1 150	86	332	383	(51)	-13%	1 150		
Cellphone Allowance				395	395	31	119	132	(13)	-10%	395		
Other benefits and allowances				51	51	-	-	9	(9)	-100%	51		
Sub Total - Councillors			-	5 046	5 046	387	1 484	1 674	(180)	-11%	5 046		
Senior Managers of the Municipality													
Basic Salaries and Wages			3	3 833	3 833	295	1 181	1 278	(97)	-8%	3 833		
Pension and UIF Contributions				672	672	46	199	224	(25)	-11%	672		
Medical Aid Contributions				115	115	4	17	38	(21)	-55%	115		
Motor Vehicle Allowance				755	755	68	270	252	19	7%	755		
Cellphone Allowance				138	138	14	55	46	9	19%	138		
Other benefits and allowances				268	268	5	21	89	(68)	-76%	268		
Sub Total - Senior Managers of Municipality			-	5 781	5 781	432	1 743	1 927	(184)	-10%	5 781		
Other Municipal Staff													
Basic Salaries and Wages				48 768	48 768	4 114	16 294	14 978	1 315	9%	48 768		
Pension and UIF Contributions				8 721	8 721	678	2 708	2 907	(199)	-7%	8 721		
Medical Aid Contributions				1 810	1 810	211	882	603	279	46%	1 810		
Overtime				1 477	1 477	191	872	453	419	93%	1 477		
Motor Vehicle Allowance				1 124	1 124	83	324	375	(51)	-13%	1 124		
Cellphone Allowance				233	233	14	55	77	(23)	-29%	233		
Housing Allowances				687	687	54	221	229	(8)	-4%	687		
Other benefits and allowances				1 179	1 179	128	678	1 720	(1 041)	-61%	1 179		
Post-retirement benefit obligations				58	58	-	-	10	(10)	-100%	58		
Sub Total - Other Municipal Staff			2	64 057	64 057	5 472	22 033	21 352	681	3%	64 057		
Total Parent Municipality			-	74 884	74 884	6 291	25 270	24 952	317	1%	74 884		
Board Members of Entities													
Basic Salaries and Wages				-	-	-	-	-	-	-	-		
Sub Total - Board Members of Entities			2	-	-	-	-	-	-	-	-		
Senior Managers of Entities													
Basic Salaries and Wages				-	-	-	-	-	-	-	-		
Sub Total - Senior Managers of Entities				-	-	-	-	-	-	-	-		
Other Staff of Entities													
Basic Salaries and Wages				-	-	-	-	-	-	-	-		
Sub Total - Other Staff of Entities				-	-	-	-	-	-	-	-		
Total Municipal Entities				-	-	-	-	-	-	-	-		
TOTAL SALARY, ALLOWANCES & BENEFITS				74 884	74 884	6 291	25 270	24 952	317	1%	74 884		
TOTAL MANAGERS AND STAFF				69 838	69 838	5 904	23 776	23 279	497	2%	69 838		

Capital programme performance

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		1 456	1 456	442	442	1 456	1 014	69.7%	2%
August		5 033	5 033	2 113	2 555	6 490	3 934	60.6%	12%
September		461	461	891	3 447	6 950	3 504	50.4%	17%
October		1 396	1 396	1 449	4 895	8 346	3 451	41.3%	24%
November		4 263	4 263	-	-	12 609	-	-	-
December		753	753	-	-	13 361	-	-	-
January		698	698	-	-	14 060	-	-	-
February		1 791	1 791	-	-	15 851	-	-	-
March		3 222	3 222	-	-	19 073	-	-	-
April		1 115	1 115	-	-	20 187	-	-	-
May		310	310	-	-	20 497	-	-	-
June		242	242	-	-	20 739	-	-	-
Total Capital expenditure	-	20 739	20 739	4 895					

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 SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October

Description		Ref	2015/16		Budget Year 2016/17						Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
<u>Infrastructure</u>			-	4 457	4 457	313	923	1 486	562	37.9%	4 457
Infrastructure - Road transport			-	3 105	3 105	313	923	1 035	112	10.8%	3 105
<i>Roads, Pavements & Bridges</i>				3 105	3 105	313	923	1 035	112	10.8%	3 105
Infrastructure - Electricity			-	600	600	-	-	200	200	100.0%	600
<i>Transmission & Reticulation</i>				600	600	-	-	200	200	100.0%	600
Infrastructure - Water			-	500	500	-	-	167	167	100.0%	500
<i>Water purification</i>				500	500	-	-	167	167	100.0%	500
Infrastructure - Sanitation			-	220	220	-	-	73	73	100.0%	220
<i>Sewerage purification</i>				220	220	-	-	73	73	100.0%	220
Infrastructure - Other			-	32	32	-	-	11	11	100.0%	32
<i>Waste Management</i>				32	32	-	-	11	11	100.0%	32
<u>Community</u>			-	322	322	-	-	107	107	100.0%	322
Parks & gardens				25	25	-	-	8	8	100.0%	25
Sportsfields & stadia				45	45	-	-	15	15	100.0%	45
Community halls				220	220	-	-	73	73	100.0%	220
Cemeteries				32	32	-	-	11	11	100.0%	32
<u>Heritage assets</u>			-	-	-	-	-	-	-		-
Buildings				-	-	-	-	-	-		-
<u>Investment properties</u>				-	-	-	-	-	-		-
Housing development				-	-	-	-	-	-		-
<u>Other assets</u>			-	1 968	1 968	32	209	656	447	58.1%	1 968
General vehicles			-	-	-	-	-	-	-		-
Specialised vehicles			-	-	-	-	-	-	-		-
Plant & equipment				473	473	-	177	158	(20)	-12.4%	473
Computers - hardware/equipment				200	200	17	17	67	50	74.5%	200
Furniture and other office equipment				226	226	15	15	75	61	80.3%	226
Other Buildings				333	333	-	-	111	111	100.0%	333
Other				735	735	-	-	245	245	100.0%	735
<u>Agricultural assets</u>			-	-	-	-	-	-	-		-
<i>List sub-class</i>			-	-	-	-	-	-	-		-
<u>Biological assets</u>			-	-	-	-	-	-	-		-
<i>List sub-class</i>			-	-	-	-	-	-	-		-
<u>Intangibles</u>			-	-	-	-	-	-	-		-
Computers - software & programming			-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing			1	6 747	6 747	344	1 132	2 249	1 117	49.6%	6 747

NC073 Emthanjeni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

Description	Ref	2015/16 Audited Outcome	Budget Year 2016/17						Full Year Forecast
			Original Budget Sub-class	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Repairs and maintenance expenditure by Asset Class/Sub-class			3 470	3 470	358	455	1 157	702	60.7%
Infrastructure									
Infrastructure - Road transport		-	628	628	1	6	209	204	97.3%
Roads, Pavements & Bridges		-	329	329	1	6	110	104	94.8%
Storm water		-	300	300	-	-	100	100	100.0%
Infrastructure - Electricity		-	1 545	1 545	339	402	515	112	21.8%
Transmission & Reticulation		-	1 067	1 067	152	216	356	140	39.4%
Street Lighting		-	478	478	187	187	159	(28)	-17.3%
Infrastructure - Water		-	1 231	1 231	18	44	410	366	89.3%
Dams & Reservoirs		-	200	200	-	-	67	67	100.0%
Reticulation		-	1 030	1 030	18	44	343	300	87.2%
Infrastructure - Sanitation		-	66	66	-	3	22	19	86.7%
Reticulation		-	66	66	-	3	22	19	86.7%
Infrastructure - Other		-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-
Community			2 037	2 037	17	458	679	221	32.5%
Swimming pools		-	119	119	2	6	40	34	85.4%
Fire, safety & emergency		-	1 918	1 918	16	452	639	187	29.2%
Heritage assets									
Buildings		-	-	-	-	-	-	-	-
Investment properties									
Housing development		-	-	-	-	-	-	-	-
Other assets			9 740	9 740	465	816	3 247	2 431	74.9%
General vehicles		-	5 390	5 390	448	670	1 797	1 127	62.7%
Specialised vehicles		-	-	-	-	-	-	-	-
Plant & equipment		-	963	963	12	51	321	270	84.3%
Computers - hardware/equipment		-	624	624	-	-	208	208	100.0%
Furniture and other office equipment		-	891	891	-	-	297	297	100.0%
Other Buildings		-	1 697	1 697	2	77	566	488	86.3%
Other		-	176	176	2	18	59	40	68.7%
Agricultural assets									
List sub-class		-	-	-	-	-	-	-	-
Biological assets									
List sub-class		-	-	-	-	-	-	-	-
Intangibles									
Computers - software & programming		-	1 523	1 523	81	497	508	11	2.1%
Total Repairs and Maintenance Expenditure			16 771	16 771	922	2 226	5 590	3 364	60.2%

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 October 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

14/11/2016