

# EMTHANJENI MUNICIPALITY



## **MARCH MONTHLY BUDGET STATEMENT FOR THE YEAR 2016-2017**

# **SCHEDULE C:**

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

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# Glossary

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

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

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

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

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

The monthly budget statement for March 2017 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The audited outcomes for 2015/2016 reflected in this report are Final for June 2016 as the Annual Financial Statements were completed and submitted to and audited by the Auditor General on 31 August 2016.

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

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

#### **1.1.2 Relevant information**

Year-to-date operating revenue realised is -1 % below the year-to-date budget for March 2017.

The abnormally high revenue includes the annual property rates and other fixed service charges billed to consumers for the 2016/2017 financial year, this situation arose because certain customers being billed monthly. 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 -13% below the year-to-date operating expenditure. 46.8% of the total capital budget has been spent at 31 March 2017, with 67.2% of that being funded from capital grants.<sup>i</sup>

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

## Section 2 - Resolutions

### ***IN-YEAR REPORTS 2015/2016***

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

#### ***RECOMMENDATION:***

- (a) That Council notes the monthly budget statement and supporting documentation for March 2017.

## Section 3 - Executive Summary

### **3.1 Introduction**

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

### **3.2 Consolidated performance**

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

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

Year-to-date revenue realised R2, 139 million below year-to-date budget projections for March 2017<sup>2</sup>.

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

Year-to-date expenditure is -13% or R20, 683 million, below the year-to-date budget as at 31 March 2017.

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

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

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

## Capital expenditure

Year-to-date expenditure on capital amounts to R8,592 million or 46.8% of the capital budget of R18.339 million<sup>4</sup>, 67.2% of expenditure to date has been funded from capital grants recognised<sup>5</sup>.

Refer to Section 4 - Table C5 for more detail.

## Cash flows

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

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

### 3.3 Material variances

<u>REVENUE BY SOURCE</u>	
Property rates	4 058
Service charges - electricity revenue	(3 615)
Fines	(2 223)
Licences and permits	(1 588)
<u>EXPENDITURE BY TYPE</u>	
Debt impairment	(6 091)
Depreciation & asset impairment	(5 503)
Other expenditure	(3 911)
<u>CAPITAL EXPENDITURE</u>	
Road transport	621
Electricity	(1 886)
Water	(4 907)
Waste water management	(572)
<u>Cash Flow</u>	
Service charges	(3 190)
Other revenue	(7 197)
Capital assets	(6 034)

### 3.4 Remedial or corrective steps

<b>REVENUE BY SOURCE</b>		
Property rates	The farmers property rates are charged yearly and thus the actual amount is higher than the budgeted amount.	The current situation will correct itself during the financial year
Service charges - electricity revenue	Due to high usage of pre-paid electricity during months the estimated revenue was expected to be more	The current situation will be corrected in the adjustment budget
Fines		
Licences and permits		
<b>EXPENDITURE BY TYPE</b>		
Debt impairment	Are Done at year end	The situation will be fixed at year end
Depreciation & asset impairment	Are Done at year end	The situation will be fixed at year end
Other expenditure	other expenditure was estimated to be higher	The situation will be taken into account when drawing up the adjustment budget of 2016-17
<b>CAPITAL EXPENDITURE</b>		
Road transport	Slow capital spending	The situation will be taken into account when drawing up the adjustment budget of 2016-17
Electricity	Slow capital spending	The situation will be taken into account when drawing up the adjustment budget of 2016-17
Water	Slow capital spending	The situation will be taken into account when drawing up the adjustment budget of 2016-17
Waste water management	Slow capital spending	The situation will be taken into account when drawing up the adjustment budget of 2016-17
<b>Cash Flow</b>		
Service charges	Slow collection due to customers not paying accounts	Continued Enforcing of the credit collection policy as well as looking to adjusted the estimated revenue collection
Other revenue		
Capital assets	Slow capital spending	The situation will be taken into account when drawing up the adjustment budget of 2016-17

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

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

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

# 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	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
<b>R thousands</b>									
<b><u>Financial Performance</u></b>									
Property rates	26 257	30 665	30 665	4 477	27 057	22 999	4 058	18%	30 665
Service charges	107 287	106 383	106 383	7 930	79 020	84 662	(5 642)	-7%	106 383
Investment revenue	1 201	806	806	8	96	604	(508)	-84%	806
Transfers recognised - operational	40 252	41 210	41 210	10 037	36 691	30 417	6 274	21%	41 210
Other own revenue	23 867	38 515	38 515	2 211	20 701	27 022	(6 321)	-23%	38 515
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>198 864</b>	<b>217 580</b>	<b>217 580</b>	<b>24 662</b>	<b>163 565</b>	<b>165 703</b>	<b>(2 139)</b>	<b>-1%</b>	<b>217 580</b>
Employee costs	70 984	69 838	69 838	5 895	53 771	51 465	2 306	4%	69 838
Remuneration of Councillors	4 401	5 046	5 046	398	3 513	3 785	(272)	-7%	5 046
Depreciation & asset impairment	62 117	7 337	7 337	—	—	5 503	(5 503)	-100%	7 337
Finance charges	1 761	5 468	5 468	43	737	4 101	(3 364)	-82%	5 468
Materials and bulk purchases	66 010	73 894	73 894	5 593	53 389	55 419	(2 030)	-4%	73 894
Transfers and grants	247	—	—	—	—	—	—	—	—
Other expenditure	60 319	54 381	54 381	4 835	33 168	44 988	(11 820)	-26%	54 381
<b>Total Expenditure</b>	<b>265 840</b>	<b>215 964</b>	<b>215 964</b>	<b>16 763</b>	<b>144 578</b>	<b>165 261</b>	<b>(20 683)</b>	<b>-13%</b>	<b>215 964</b>
<b>Surplus/(Deficit)</b>	<b>(66 975)</b>	<b>1 616</b>	<b>1 616</b>	<b>7 899</b>	<b>18 986</b>	<b>442</b>	<b>18 544</b>	<b>4192%</b>	<b>1 616</b>
Transfers recognised - capital	9 539	14 602	14 602	—	4 680	9 991	(5 311)	-53%	14 602
Contributions & Contributed assets	—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(57 437)</b>	<b>16 218</b>	<b>16 218</b>	<b>7 899</b>	<b>23 666</b>	<b>10 434</b>	<b>13 233</b>	<b>127%</b>	<b>16 218</b>
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
<b>Surplus/ (Deficit) for the year</b>	<b>(57 437)</b>	<b>16 218</b>	<b>16 218</b>	<b>7 899</b>	<b>23 666</b>	<b>10 434</b>	<b>13 233</b>	<b>127%</b>	<b>16 218</b>
<b><u>Capital expenditure &amp; funds sources</u></b>									
<b>Capital expenditure</b>	<b>11 646</b>	<b>20 739</b>	<b>18 339</b>	<b>447</b>	<b>8 592</b>	<b>14 594</b>	<b>(6 003)</b>	<b>-41%</b>	<b>20 739</b>
Capital transfers recognised	10 195	13 905	11 505	447	5 778	9 469	(3 691)	-39%	13 905
Public contributions & donations	—	—	—	—	—	—	—	—	—
Borrowing	1 156	—	—	—	—	—	—	—	—
Internally generated funds	295	6 834	6 834	—	2 814	5 125	(2 311)	-45%	6 834
<b>Total sources of capital funds</b>	<b>11 646</b>	<b>20 739</b>	<b>18 339</b>	<b>447</b>	<b>8 592</b>	<b>14 594</b>	<b>(6 003)</b>	<b>-41%</b>	<b>20 739</b>
<b><u>Financial position</u></b>									
Total current assets	138 300	110 700	110 700		149 090				110 700
Total non current assets	832 698	937 687	937 687		831 077				937 687
Total current liabilities	61 066	31 639	31 639		100 472				31 639
Total non current liabilities	47 126	36 071	36 071		1 914				36 071
<b>Community wealth/Equity</b>	<b>862 806</b>	<b>980 677</b>	<b>980 677</b>		<b>877 781</b>				<b>980 677</b>
<b><u>Cash flows</u></b>									
Net cash from (used) operating	21 912	23 890	23 890	7 938	33 312	14 483	(18 829)	-130%	23 890
Net cash from (used) investing	(11 554)	(20 610)	(20 610)	(237)	(7 387)	(13 729)	(6 342)	46%	(20 610)
Net cash from (used) financing	(1 528)	(590)	(590)	(12)	(307)	(442)	(135)	31%	(590)
<b>Cash/cash equivalents at the month/year end</b>	<b>7 524</b>	<b>1 706</b>	<b>1 706</b>	<b>—</b>	<b>33 142</b>	<b>(673)</b>	<b>(33 814)</b>	<b>5025%</b>	<b>10 214</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b><u>Debtors Age Analysis</u></b>									
Total By Income Source	—	10 873	3 973	3 426	3 137	2 578	18 417	—	42 403
<b><u>Creditors Age Analysis</u></b>									
Total Creditors	6 500	1 110	—	—	—	—	—	—	7 610

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

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

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
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i><b>Governance and administration</b></i>		<b>45 610</b>	<b>51 180</b>	<b>51 180</b>	<b>9 100</b>	<b>45 676</b>	<b>38 385</b>	7 291	19%	<b>51 180</b>
Executive and council		3 528	4 295	4 295	1 060	4 175	3 221	954	30%	4 295
Budget and treasury office		42 000	46 801	46 801	8 032	41 447	35 101	6 346	18%	46 801
Corporate services		82	84	84	8	54	63	(9)	-14%	84
<i><b>Community and public safety</b></i>		<b>21 463</b>	<b>11 325</b>	<b>11 325</b>	<b>697</b>	<b>5 092</b>	<b>6 378</b>	(1 287)	-20%	<b>11 325</b>
Community and social services		1 906	1 942	1 942	644	1 795	1 457	339	23%	1 942
Sport and recreation		182	123	123	6	1 164	93	1 072	1158%	123
Public safety		19 318	7 991	7 991	44	1 440	4 369	(2 929)	-67%	7 991
Housing		57	41	41	3	693	31	662	2147%	41
Health		—	1 227	1 227	—	—	429	(429)	-100%	1 227
<i><b>Economic and environmental services</b></i>		<b>9 072</b>	<b>3 816</b>	<b>3 816</b>	<b>302</b>	<b>1 028</b>	<b>2 862</b>	(1 834)	-64%	<b>3 816</b>
Planning and development		999	1 610	1 610	300	1 000	1 207	(207)	-17%	1 610
Road transport		8 073	2 207	2 207	2	28	1 655	(1 627)	-98%	2 207
Environmental protection		—	—	—	—	—	—	—	—	—
<i><b>Trading services</b></i>		<b>132 257</b>	<b>165 860</b>	<b>165 860</b>	<b>14 563</b>	<b>116 449</b>	<b>128 069</b>	(11 620)	-9%	<b>165 860</b>
Electricity		62 855	90 239	90 239	6 139	61 040	68 047	(7 007)	-10%	90 239
Water		29 827	38 471	38 471	3 293	25 195	29 460	(4 265)	-14%	38 471
Waste water management		27 574	24 322	24 322	3 204	18 994	19 491	(497)	-3%	24 322
Waste management		12 001	12 828	12 828	1 927	11 219	11 071	148	1%	12 828
<i><b>Other</b></i>	<b>4</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Revenue - Standard</b>	<b>2</b>	<b>208 403</b>	<b>232 182</b>	<b>232 182</b>	<b>24 662</b>	<b>168 244</b>	<b>175 695</b>	<b>(7 451)</b>	<b>-4%</b>	<b>232 182</b>
<b>Expenditure - Standard</b>										
<i><b>Governance and administration</b></i>		<b>48 435</b>	<b>48 553</b>	<b>48 553</b>	<b>3 434</b>	<b>30 593</b>	<b>35 917</b>	(5 324)	-15%	<b>48 553</b>
Executive and council		14 305	14 054	14 054	886	8 546	10 540	(1 994)	-19%	14 054
Budget and treasury office		22 532	21 982	21 982	1 454	12 713	16 070	(3 357)	-21%	21 982
Corporate services		11 598	12 518	12 518	1 094	9 334	9 308	26	0%	12 518
<i><b>Community and public safety</b></i>		<b>51 153</b>	<b>29 417</b>	<b>29 417</b>	<b>2 681</b>	<b>17 017</b>	<b>21 314</b>	(4 297)	-20%	<b>29 417</b>
Community and social services		27 874	11 849	11 849	1 056	6 485	8 806	(2 321)	-26%	11 849
Sport and recreation		4 119	4 654	4 654	471	3 178	3 490	(312)	-9%	4 654
Public safety		8 044	10 367	10 367	985	5 767	7 107	(1 340)	-19%	10 367
Housing		10 854	2 400	2 400	165	1 574	1 800	(226)	-13%	2 400
Health		262	148	148	3	14	111	(97)	-88%	148
<i><b>Economic and environmental services</b></i>		<b>32 348</b>	<b>28 440</b>	<b>28 440</b>	<b>2 074</b>	<b>14 428</b>	<b>21 812</b>	(7 384)	-34%	<b>28 440</b>
Planning and development		20 882	12 162	12 162	1 148	7 590	9 065	(1 475)	-16%	12 162
Road transport		11 466	16 278	16 278	926	6 838	12 747	(5 908)	-46%	16 278
Environmental protection		—	—	—	—	—	—	—	—	—
<i><b>Trading services</b></i>		<b>132 290</b>	<b>108 815</b>	<b>108 815</b>	<b>8 463</b>	<b>81 546</b>	<b>85 745</b>	(4 199)	-5%	<b>108 815</b>
Electricity		59 848	71 539	71 539	4 868	54 436	54 836	(400)	-1%	71 539
Water		25 644	12 906	12 906	1 174	9 135	11 195	(2 060)	-18%	12 906
Waste water management		34 145	12 936	12 936	1 040	8 132	8 733	(601)	-7%	12 936
Waste management		12 653	11 435	11 435	1 381	9 844	10 982	(1 137)	-10%	11 435
<i><b>Other</b></i>		<b>1 614</b>	<b>738</b>	<b>738</b>	<b>111</b>	<b>994</b>	<b>473</b>	<b>521</b>	<b>110%</b>	<b>738</b>
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>265 840</b>	<b>215 964</b>	<b>215 964</b>	<b>16 763</b>	<b>144 578</b>	<b>165 261</b>	<b>(20 683)</b>	<b>-13%</b>	<b>215 964</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(57 437)</b>	<b>16 218</b>	<b>16 218</b>	<b>7 899</b>	<b>23 666</b>	<b>10 434</b>	<b>13 232</b>	<b>127%</b>	<b>16 218</b>

**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.

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**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	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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		3 528	4 295	4 295	1 060	4 175	3 221	954	29.6%	4 295
Vote 2 - FINANCE AND ADMINISTRATION		42 082	46 885	46 885	8 040	41 501	35 164	6 337	18.0%	46 885
Vote 3 - PLANNING AND DEVELOPMENT		999	1 610	1 610	300	1 000	1 207	(207)	-17.2%	1 610
Vote 4 - HEALTH		—	1 227	1 227	—	—	429	(429)	-100.0%	1 227
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 906	1 942	1 942	644	1 795	1 457	339	23.3%	1 942
Vote 6 - PUBLIC SAFETY		19 318	7 991	7 991	44	1 440	4 369	(2 929)	-67.1%	7 991
Vote 7 - SPORT AND RECREATION		182	123	123	6	1 164	93	1 072	1157.6%	123
Vote 8 - ROAD TRANSPORT		8 073	2 207	2 207	2	28	1 655	(1 627)	-98.3%	2 207
Vote 9 - OTHER		—	—	—	—	—	—	—	—	—
Vote 10 - HOUSING SERVICES		57	41	41	3	693	31	662	2146.6%	41
Vote 11 - WASTE MANAGEMENT		12 001	12 828	12 828	1 927	11 219	11 071	148	1.3%	12 828
Vote 12 - WASTE WATER MANAGEMENT		27 574	24 322	24 322	3 204	18 994	19 491	(497)	-2.5%	24 322
Vote 13 - ELECTRICITY		62 855	90 239	90 239	6 139	61 040	68 047	(7 007)	-10.3%	90 239
Vote 14 - WATER		29 827	38 471	38 471	3 293	25 195	29 460	(4 265)	-14.5%	38 471
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
<b>Total Revenue by Vote</b>	2	<b>208 403</b>	<b>232 182</b>	<b>232 182</b>	<b>24 662</b>	<b>168 244</b>	<b>175 695</b>	<b>(7 451)</b>	<b>-4.2%</b>	<b>232 182</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		14 305	14 054	14 054	886	8 546	10 540	(1 994)	-18.9%	14 054
Vote 2 - FINANCE AND ADMINISTRATION		34 129	34 499	34 499	2 548	22 047	25 378	(3 330)	-13.1%	34 499
Vote 3 - PLANNING AND DEVELOPMENT		20 882	12 162	12 162	1 148	7 590	9 065	(1 475)	-16.3%	12 162
Vote 4 - HEALTH		262	148	148	3	14	111	(97)	-87.7%	148
Vote 5 - COMMUNITY AND SOCIAL SERVICES		27 874	11 849	11 849	1 056	6 485	8 806	(2 321)	-26.4%	11 849
Vote 6 - PUBLIC SAFETY		8 044	10 367	10 367	985	5 767	7 107	(1 340)	-18.9%	10 367
Vote 7 - SPORT AND RECREATION		4 119	4 654	4 654	471	3 178	3 490	(312)	-8.9%	4 654
Vote 8 - ROAD TRANSPORT		11 466	16 278	16 278	926	6 838	12 747	(5 908)	-46.4%	16 278
Vote 9 - OTHER		1 614	738	738	111	994	473	521	110.0%	738
Vote 10 - HOUSING SERVICES		10 854	2 400	2 400	165	1 574	1 800	(226)	-12.5%	2 400
Vote 11 - WASTE MANAGEMENT		12 653	11 435	11 435	1 381	9 844	10 982	(1 137)	-10.4%	11 435
Vote 12 - WASTE WATER MANAGEMENT		34 145	12 936	12 936	1 040	8 132	8 733	(601)	-6.9%	12 936
Vote 13 - ELECTRICITY		59 848	71 539	71 539	4 868	54 436	54 836	(400)	-0.7%	71 539
Vote 14 - WATER		25 644	12 906	12 906	1 174	9 135	11 195	(2 060)	-18.4%	12 906
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
<b>Total Expenditure by Vote</b>	2	<b>265 840</b>	<b>215 964</b>	<b>215 964</b>	<b>16 763</b>	<b>144 578</b>	<b>165 261</b>	<b>(20 683)</b>	<b>-12.5%</b>	<b>215 964</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(57 437)</b>	<b>16 218</b>	<b>16 218</b>	<b>7 899</b>	<b>23 666</b>	<b>10 434</b>	<b>13 232</b>	<b>126.8%</b>	<b>16 218</b>

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

NC073 Emthanjani - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March										
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	4 477	27 057	22 999	4 058	18%	30 665
Property rates - penalties & collection charges		140	—	—	—	—	—	—	—	—
Service charges - electricity revenue		67 805	56 203	56 203	3 751	39 146	42 761	(3 615)	-8%	56 203
Service charges - water revenue		22 236	25 864	25 864	2 008	20 399	20 964	(566)	-3%	25 864
Service charges - sanitation revenue		10 937	15 972	15 972	1 354	12 171	13 228	(1 058)	-8%	15 972
Service charges - refuse revenue		5 913	8 226	8 226	780	7 007	7 620	(613)	-8%	8 226
Service charges - other		396	118	118	38	297	88	209	236%	118
Rental of facilities and equipment		788	786	786	69	616	589	27	5%	786
Interest earned - external investments		1 201	806	806	8	96	604	(508)	-84%	806
Interest earned - outstanding debtors		558	954	954	84	859	716	144	20%	954
Fines		19 399	6 943	6 943	72	1 360	3 583	(2 223)	-62%	6 943
Licences and permits		520	2 508	2 508	37	293	1 881	(1 588)	-84%	2 508
Transfers recognised - operational		40 252	41 210	41 210	10 037	36 691	30 417	6 274	21%	41 210
Other revenue		2 602	27 195	27 195	1 740	17 167	20 156	(2 989)	-15%	27 195
Gains on disposal of PPE		—	130	130	210	405	97	308	317%	130
Total Revenue (excluding capital transfers and contributions)		198 864	217 580	217 580	24 662	163 565	165 703	(2 139)	-1%	217 580
Expenditure By Type										
Employee related costs		70 984	69 838	69 838	5 895	53 771	51 465	2 306	4%	69 838
Remuneration of councillors		4 401	5 046	5 046	398	3 513	3 785	(272)	-7%	5 046
Debt impairment		30 653	8 901	8 901	—	—	6 091	(6 091)	-100%	8 901
Depreciation & asset impairment		62 117	7 337	7 337	—	—	5 503	(5 503)	-100%	7 337
Finance charges		1 761	5 468	5 468	43	737	4 101	(3 364)	-82%	5 468
Bulk purchases		54 420	57 123	57 123	3 722	45 317	42 842	2 475	6%	57 123
Other materials		11 590	16 771	16 771	1 871	8 073	12 577	(4 505)	-36%	16 771
Contracted services		9 082	9 846	9 846	851	4 781	6 599	(1 818)	-28%	9 846
Transfers and grants		247	—	—	—	—	—	—	—	—
Other expenditure		20 173	35 634	35 634	3 984	28 387	32 297	(3 911)	-12%	35 634
Loss on disposal of PPE		411	—	—	—	—	—	—	—	—
Total Expenditure		265 840	215 964	215 964	16 763	144 578	165 261	(20 683)	-13%	215 964
Surplus/(Deficit)		(66 975)	1 616	1 616	7 899	18 986	442	18 544	0	1 616
Transfers recognised - capital		9 539	14 602	14 602	—	4 680	9 991	(5 311)	(0)	14 602
Surplus/(Deficit) after capital transfers & contributions		(57 437)	16 218	16 218	7 899	23 666	10 434			16 218
Taxation		—	—	—	—	—	—	—		—
Surplus/(Deficit) after taxation		(57 437)	16 218	16 218	7 899	23 666	10 434			16 218
Attributable to minorities		—	—	—	—	—	—			—
Surplus/(Deficit) attributable to municipality		(57 437)	16 218	16 218	7 899	23 666	10 434			16 218
Share of surplus/ (deficit) of associate		—	—	—	—	—	—			—
Surplus/ (Deficit) for the year		(57 437)	16 218	16 218	7 899	23 666	10 434			16 218

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

NC073 Emthanjeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09 March										
Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Multi-Year expenditure appropriation</b>	2									
<b>Total Capital Multi-year expenditure</b>	4,7	—	—	—	—	—	—	—		—
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		161	137	137	—	16	103	(87)	-85%	137
Vote 2 - FINANCE AND ADMINISTRATION		779	1 735	1 735	—	61	1 302	(1 241)	-95%	1 735
Vote 5 - COMMUNITY AND SOCIAL SERVICES		178	296	296	—	—	222	(222)	-100%	296
Vote 6 - PUBLIC SAFETY		79	63	63	—	—	48	(48)	-100%	63
Vote 7 - SPORT AND RECREATION		—	75	75	—	1 000	56	944	1678%	75
Vote 8 - ROAD TRANSPORT		6 673	4 200	4 200	447	5 187	3 150	2 037	65%	4 200
Vote 11 - WASTE MANAGEMENT		34	29	29	—	—	22	(22)	-100%	29
Vote 12 - WASTE WATER MANAGEMENT		1 140	981	981	—	164	736	(572)	-78%	981
Vote 13 - ELECTRICITY		2 589	5 400	5 400	—	2 164	4 050	(1 886)	-47%	5 400
Vote 14 - WATER		14	7 822	5 422	—	—	4 907	(4 907)	-100%	7 822
<b>Total Capital single-year expenditure</b>	4	11 646	20 739	18 339	447	8 592	14 594	(6 003)	-41%	20 739
<b>Total Capital Expenditure</b>		<b>11 646</b>	<b>20 739</b>	<b>18 339</b>	<b>447</b>	<b>8 592</b>	<b>14 594</b>	<b>(6 003)</b>	<b>-41%</b>	<b>20 739</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		<b>940</b>	<b>1 873</b>	<b>1 873</b>	<b>—</b>	<b>74</b>	<b>1 405</b>	<b>(1 330)</b>	<b>-95%</b>	<b>1 873</b>
Executive and council		161	137	137	—	16	103	(87)	-85%	137
Budget and treasury office		484	1 385	1 385	—	41	1 039	(998)	-96%	1 385
Corporate services		295	350	350	—	18	263	(245)	-93%	350
<b>Community and public safety</b>		<b>257</b>	<b>434</b>	<b>434</b>	<b>—</b>	<b>1 000</b>	<b>326</b>	<b>674</b>	<b>207%</b>	<b>434</b>
Community and social services		178	296	296	—	—	222	(222)	-100%	296
Sport and recreation		—	75	75	—	1 000	56	944	1678%	75
Public safety		79	63	63	—	—	48	(48)	-100%	63
<b>Economic and environmental services</b>		<b>6 673</b>	<b>4 200</b>	<b>4 200</b>	<b>447</b>	<b>3 771</b>	<b>3 150</b>	<b>621</b>	<b>20%</b>	<b>4 200</b>
Road transport		6 673	4 200	4 200	447	3 771	3 150	621	20%	4 200
<b>Trading services</b>		<b>3 776</b>	<b>14 232</b>	<b>11 832</b>	<b>—</b>	<b>2 328</b>	<b>9 714</b>	<b>(7 386)</b>	<b>-76%</b>	<b>14 232</b>
Electricity		2 589	5 400	5 400	—	2 164	4 050	(1 886)	-47%	5 400
Water		14	7 822	5 422	—	—	4 907	(4 907)	-100%	7 822
Waste water management		1 140	981	981	—	164	736	(572)	-78%	981
Waste management		34	29	29	—	—	22	(22)	-100%	29
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>11 646</b>	<b>20 739</b>	<b>18 339</b>	<b>447</b>	<b>7 173</b>	<b>14 594</b>	<b>(7 421)</b>	<b>-51%</b>	<b>20 739</b>
<b>Funded by:</b>										
National Government		10 195	13 905	11 505	447	5 778	9 469	(3 691)	-39%	13 905
<b>Transfers recognised - capital</b>		<b>10 195</b>	<b>13 905</b>	<b>11 505</b>	<b>447</b>	<b>5 778</b>	<b>9 469</b>	<b>(3 691)</b>	<b>-39%</b>	<b>13 905</b>
<b>Borrowing</b>	6	1 156	—	—	—	—	—	—		—
<b>Internally generated funds</b>		295	6 834	6 834	—	2 814	5 125	(2 311)	-45%	6 834
<b>Total Capital Funding</b>		<b>11 646</b>	<b>20 739</b>	<b>18 339</b>	<b>447</b>	<b>8 592</b>	<b>14 594</b>	<b>(6 003)</b>	<b>-41%</b>	<b>20 739</b>

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

NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M09 March						
Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>ASSETS</u></b>						
<b>Current assets</b>						
Cash		14 845	968	968	88	968
Call investment deposits		—	10 075	10 075	13 036	10 075
Consumer debtors		60 532	22 824	22 824	75 714	22 824
Other debtors		—	11 277	11 277	(2 660)	11 277
Current portion of long-term receivables		2	—	—	—	—
Inventory		62 922	65 556	65 556	62 912	65 556
<b>Total current assets</b>		<b>138 300</b>	<b>110 700</b>	<b>110 700</b>	<b>149 090</b>	<b>110 700</b>
<b>Non current assets</b>						
Long-term receivables		1	—	—	—	—
Investments		26	29	29	26	29
Investment property		5 018	5 004	5 004	5 003	5 004
Property, plant and equipment		827 558	932 114	932 114	825 885	932 114
Intangible assets		82	458	458	82	458
Other non-current assets		12	83	83	81	83
<b>Total non current assets</b>		<b>832 698</b>	<b>937 687</b>	<b>937 687</b>	<b>831 077</b>	<b>937 687</b>
<b>TOTAL ASSETS</b>		<b>970 999</b>	<b>1 048 386</b>	<b>1 048 386</b>	<b>980 167</b>	<b>1 048 386</b>
<b><u>LIABILITIES</u></b>						
<b>Current liabilities</b>						
Bank overdraft		7 321	9 338	9 338	8 549	9 338
Borrowing		1 065	688	688	506	688
Consumer deposits		2 193	2 289	2 289	2 247	2 289
Trade and other payables		49 018	16 352	16 352	34 560	16 352
Provisions		1 469	2 972	2 972	54 610	2 972
<b>Total current liabilities</b>		<b>61 066</b>	<b>31 639</b>	<b>31 639</b>	<b>100 472</b>	<b>31 639</b>
<b>Non current liabilities</b>						
Borrowing		40 096	—	—	—	—
Provisions		7 030	36 071	36 071	1 914	36 071
<b>Total non current liabilities</b>		<b>47 126</b>	<b>36 071</b>	<b>36 071</b>	<b>1 914</b>	<b>36 071</b>
<b>TOTAL LIABILITIES</b>		<b>108 193</b>	<b>67 709</b>	<b>67 709</b>	<b>102 386</b>	<b>67 709</b>
<b>NET ASSETS</b>	2	<b>862 806</b>	<b>980 677</b>	<b>980 677</b>	<b>877 781</b>	<b>980 677</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>						
Accumulated Surplus/(Deficit)		862 806	980 677	980 677	875 528	980 677
Reserves		—	—	—	2 253	—
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>862 806</b>	<b>980 677</b>	<b>980 677</b>	<b>877 781</b>	<b>980 677</b>

**Table C7: Monthly Budget Statement - Cash Flow**

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - M09 March										
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
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates, penalties & collection charges		19 106	27 999	27 999	3 185	17 655	20 999	(3 344)	-16%	27 999
Service charges		94 706	99 902	99 902	9 555	71 736	74 926	(3 190)	-4%	99 902
Other revenue		8 813	34 954	34 954	1 917	19 019	26 215	(7 197)	-27%	34 954
Government - operating		42 853	41 210	41 210	10 037	35 295	27 473	7 822	28%	41 210
Government - capital		10 775	14 602	14 602	—	16 867	10 952	5 916	54%	14 602
Interest		1 760	806	806	8	96	604	(508)	-84%	806
Dividends		—	—	—	—	—	—	—		—
<b>Payments</b>										
Suppliers and employees		(154 090)	(190 113)	(190 113)	(16 720)	(126 632)	(142 585)	(15 953)	11%	(190 113)
Finance charges		(1 761)	(5 468)	(5 468)	(43)	(724)	(4 101)	(3 378)	82%	(5 468)
Transfers and Grants		(247)	—	—	—	—	—	—		—
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>21 912</b>	<b>23 890</b>	<b>23 890</b>	<b>7 938</b>	<b>33 312</b>	<b>14 483</b>	<b>(18 829)</b>	<b>-130%</b>	<b>23 890</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		91	130	130	210	405	97	308	317%	130
Decrease (increase) other non-current receivables		(0)	—	—	—	—	—	—		—
<b>Payments</b>										
Capital assets		(11 646)	(20 739)	(20 739)	(447)	(7 792)	(13 826)	(6 034)	44%	(20 739)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(11 554)</b>	<b>(20 610)</b>	<b>(20 610)</b>	<b>(237)</b>	<b>(7 387)</b>	<b>(13 729)</b>	<b>(6 342)</b>	<b>46%</b>	<b>(20 610)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Borrowing long term/refinancing		1 156	—	—	—	—	—	—		—
Increase (decrease) in consumer deposits		—	98	98	(12)	26	73	(47)	-64%	98
<b>Payments</b>										
Repayment of borrowing		(2 684)	(688)	(688)	—	(334)	(516)	(182)	35%	(688)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 528)</b>	<b>(590)</b>	<b>(590)</b>	<b>(12)</b>	<b>(307)</b>	<b>(442)</b>	<b>(135)</b>	<b>31%</b>	<b>(590)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>8 830</b>	<b>2 691</b>	<b>2 691</b>	<b>7 689</b>	<b>25 618</b>	<b>312</b>			<b>2 691</b>
Cash/cash equivalents at beginning:		(1 306)	(985)	(985)		7 524	(985)			7 524
Cash/cash equivalents at month/year end:		7 524	1 706	1 706		33 142	(673)			10 214

**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 Emthanjeni - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March																
R thousands	1	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
<b>Cash Receipts By Source</b>																
Property rates		1 179	2 564	1 924	1 380	3 906	1 195	1 028	1 294	3 185			10 344	27 999	28 239	49 909
Service charges - electricity revenue		3 394	4 149	5 996	3 644	4 716	3 212	6 269	5 348	4 793			11 656	53 178	56 426	67 691
Service charges - water revenue		1 407	1 281	1 477	1 534	1 196	1 448	2 072	2 185	2 355			8 791	23 746	25 448	41 408
Service charges - sanitation revenue		732	992	1 044	1 103	782	683	1 107	1 229	1 426			5 948	15 045	15 131	16 467
Service charges - refuse		505	661	710	780	409	377	665	816	942			1 949	7 815	7 545	6 583
Service charges - other		33	33	37	33	33	34	33	22	38			(179)	118	270	132
Rental of facilities and equipment		65	72	72	67	75	59	97	41	69			69	686	734	770
Interest earned - external investments		25	15	2	4	2	—	36	6	8			709	806	830	863
Fines		149	96	37	154	470	15	291	77	72			5 183	6 543	6 870	7 076
Licences and permits		32	33	34	36	39	24	29	29	37			1 685	1 978	1 938	2 399
Transfer receipts - operating		15 204	250	—	581	—	9 224	—	—	10 037			5 915	41 210	41 753	47 657
Other revenue		466	2 536	2 222	1 966	2 285	2 017	2 063	1 874	1 740			8 580	25 747	26 967	43 475
<b>Cash Receipts by Source</b>		<b>23 190</b>	<b>12 682</b>	<b>13 554</b>	<b>11 280</b>	<b>13 912</b>	<b>18 288</b>	<b>13 690</b>	<b>12 921</b>	<b>24 702</b>	<b>—</b>	<b>—</b>	<b>60 651</b>	<b>204 870</b>	<b>212 149</b>	<b>284 431</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		680	—	7 283	—	—	4 904	—	4 000	—			(2 265)	14 602	14 342	13 798
Proceeds on disposal of PPE		—	15	111	(1)	—	—	—	71	210			(276)	130	139	148
Increase in consumer deposits		8	14	2	2	6	5	4	—	(12)			67	98	90	71
Change in non-current investments		—	—	—	—	—	—	—	—	—			—	—	—	—
<b>Total Cash Receipts by Source</b>		<b>23 878</b>	<b>12 711</b>	<b>20 950</b>	<b>11 281</b>	<b>13 918</b>	<b>23 198</b>	<b>13 694</b>	<b>16 992</b>	<b>24 899</b>	<b>—</b>	<b>—</b>	<b>58 178</b>	<b>219 699</b>	<b>226 720</b>	<b>298 449</b>
<b>Cash Payments by Type</b>																
Employee related costs		5 904	5 972	5 996	5 904	6 026	5 978	6 237	5 860	5 895			15 920	69 691	73 073	77 674
Remuneration of councillors		367	321	419	387	401	387	443	391	398			1 435	4 948	5 015	5 269
Interest paid		105	63	149	146	11	186	24	11	43			4 731	5 468	6 143	9 731
Bulk purchases - Electricity		8 034	7 658	5 482	3 752	3 814	3 826	3 730	3 835	3 446			8 756	52 332	55 359	90 859
Bulk purchases - Water & Sewer		78	406	(135)	196	292	—	378	248	276			700	2 440	2 736	4 315
Other materials		346	333	625	922	900	1 039	1 290	746	1 871			8 698	16 771	18 864	30 971
Contracted services		253	474	532	531	1 185	172	676	107	851			5 065	9 846	10 565	17 432
Grants and subsidies paid - other		430	(430)	—	—	—	—	—	—	—			—	—	—	—
General expenses		700	2 503	4 351	3 250	4 119	2 724	4 413	2 302	3 984			5 740	34 085	35 533	39 397
<b>Cash Payments by Type</b>		<b>16 216</b>	<b>17 299</b>	<b>17 420</b>	<b>15 089</b>	<b>16 747</b>	<b>14 312</b>	<b>17 191</b>	<b>13 499</b>	<b>16 763</b>	<b>—</b>	<b>—</b>	<b>51 045</b>	<b>195 582</b>	<b>207 287</b>	<b>275 648</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		442	2 113	891	1 449	1 347	(163)	799	1 266	447			12 148	20 739	20 405	22 006
Repayment of borrowing		—	—	334	—	—	—	—	—	—			354	688	—	—
<b>Total Cash Payments by Type</b>		<b>16 658</b>	<b>19 412</b>	<b>18 645</b>	<b>16 538</b>	<b>18 094</b>	<b>14 149</b>	<b>17 991</b>	<b>14 765</b>	<b>17 210</b>	<b>—</b>	<b>—</b>	<b>63 547</b>	<b>217 009</b>	<b>227 692</b>	<b>297 654</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>7 220</b>	<b>(6 702)</b>	<b>2 305</b>	<b>(5 256)</b>	<b>(4 175)</b>	<b>9 049</b>	<b>(4 297)</b>	<b>2 226</b>	<b>7 689</b>	<b>—</b>	<b>—</b>	<b>(5 369)</b>	<b>2 691</b>	<b>(972)</b>	<b>795</b>
Cash/cash equivalents at the month/year beginning:		7 524	14 744	8 042	10 348	5 091	916	9 965	5 668	7 894	15 583	15 583	15 583	7 524	10 214	9 243
Cash/cash equivalents at the month/year end:		14 744	8 042	10 348	5 091	916	9 965	5 668	7 894	15 583	15 583	15 583	10 214	10 214	9 243	10 037

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

### Supporting Table SC3

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

Description	NT Code	Budget Year 2016/17										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	1 762	1 549	1 514	960	977	4 099	–	10 860	7 549		14 045
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	3 538	1 187	772	1 171	557	2 458	–	9 683	4 958		2 871
Receivables from Non-ex change Transactions - Property Rates	1400	–	4 182	353	339	269	288	8 192	–	13 623	9 089		7 214
Receivables from Exchange Transactions - Waste Water Management	1500	–	834	532	477	443	452	2 134	–	4 872	3 506		5 973
Receivables from Exchange Transactions - Waste Management	1600	–	441	249	228	220	224	1 237	–	2 599	1 909		2 809
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–		–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–		4 137
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		–
Other	1900	–	115	103	96	73	80	298	–	765	547		3 782
<b>Total By Income Source</b>	<b>2000</b>	<b>–</b>	<b>10 873</b>	<b>3 973</b>	<b>3 426</b>	<b>3 137</b>	<b>2 578</b>	<b>18 417</b>	<b>–</b>	<b>42 403</b>	<b>27 558</b>	<b>–</b>	<b>40 830</b>
<b>2015/16 - totals only</b>			20621233	3403677	2701031	2413665	2260512	5843844		37 244	13 219		86361780
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	–	378	253	211	185	192	2 153	–	3 372	2 741		2 136
Commercial	2300	–	2 215	644	354	220	221	958	–	4 611	1 753		1 178
Households	2400	–	7 798	2 772	2 594	2 509	1 951	14 384	–	32 007	21 438		33 156
Other	2500	–	482	304	267	223	214	922	–	2 412	1 626		4 359
<b>Total By Customer Group</b>	<b>2600</b>	<b>–</b>	<b>10 873</b>	<b>3 973</b>	<b>3 426</b>	<b>3 137</b>	<b>2 578</b>	<b>18 417</b>	<b>–</b>	<b>42 403</b>	<b>27 558</b>	<b>–</b>	<b>40 830</b>

# Creditors' analysis

## Supporting Table SC4

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

Description  R thousands	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	1 359	1 110							2 469	1
Auditor General	0800	-	-							-	-
Other	0900	5 142	-							5 142	2 337
Total By Customer Type	1000	6 500	1 110	-	-	-	-	-	-	7 610	2 339

# Investment portfolio analysis

NC073 Emthanjeni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

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							
<b>R thousands</b>									
<u>Municipality</u>									
General Investment		Yrs	Fixed Depos	30/06/2017	0	0.0%	11 270	–	11 270
Municipality sub-total					0		11 270	–	11 270
<u>Entities</u>									
Entities sub-total					–		–	–	–
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>0</b>		<b>11 270</b>	<b>–</b>	<b>11 270</b>

## 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	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
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		39 459	38 822	38 822	9 349	33 114	28 981	3 341	11.5%	38 822
Local Government Equitable Share		35 929	36 197	36 197	9 049	30 489	27 148	3 341	12.3%	36 197
Finance Management		1 600	1 625	1 625	–	1 625	1 083			1 625
Municipal Systems Improvement		930	–	–			–			–
EPWP Incentiv e		1 000	1 000	1 000	300	1 000	750			1 000
Other transfers and grants [insert description]								–		
<b>Provincial Government:</b>		1 177	2 388	2 388	581	2 841	1 689	1 152	68.2%	2 388
Health subsidy		–	1 227	1 227			818	(818)	-100.0%	1 227
Housing		35	–	–		680	–	680	#DIV/0!	–
Sport and Recreation	4	1 142	1 161	1 161	581	2 161	871	1 290	148.2%	1 161
Other transfers and grants [insert description]								–		
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]								–		
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
[insert description]								–		
<b>Total Operating Transfers and Grants</b>	5	40 636	41 210	41 210	9 930	35 955	30 670	4 493	14.7%	41 210
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		13 398	14 602	12 202	–	10 283	8 385	1 898	22.6%	14 602
Municipal Infrastructure Grant (MIG)		11 898	11 602	9 202	–	7 283	6 135	1 148	18.7%	11 602
Integrated National Electrification Programme		1 500	3 000	3 000	–	3 000	2 250	750	33.3%	3 000
Other capital transfers [insert description]								–		
<b>Provincial Government:</b>		–	–	–	–	–	–	–		–
[insert description]								–		
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]								–		
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
[insert description]								–		
<b>Total Capital Transfers and Grants</b>	5	13 398	14 602	12 202	–	10 283	8 385	1 898	22.6%	14 602
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	54 034	55 812	53 412	9 930	46 238	39 055	6 392	16.4%	55 812

## Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March										
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
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		39 506	38 822	38 822	1 173	9 719	4 684	5 036	107.5%	38 822
Local Government Equitable Share		35 929	36 197	36 197	1 029	7 761	2 715	5 046	185.9%	36 197
Finance Management		1 600	1 625	1 625	107	1 625	1 219	406	33.3%	1 625
Municipal Systems Improvement		930	–	–	–	–	–	–	–	–
EPWP Incentive		1 047	1 000	1 000	36	333	750	(417)	-55.6%	1 000
Other transfers and grants [insert description]								–	–	
<b>Provincial Government:</b>		1 177	2 388	2 388	317	1 611	1 689	(78)	-4.6%	2 388
Health subsidy		–	1 227	1 227	–	–	818	(818)	-100.0%	1 227
Housing		35	–	–	–	–	–	–	–	–
Sport and Recreation		1 142	1 161	1 161	317	1 611	871	740	85.0%	1 161
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
[insert description]								–	–	
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
[insert description]								–	–	
<b>Total operating expenditure of Transfers and Grants:</b>		40 683	41 210	41 210	1 490	11 330	6 372	4 958	77.8%	41 210
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		12 115	13 905	13 905	447	5 778	10 429	(4 651)	-44.6%	13 905
Municipal Infrastructure Grant (MIG)		10 615	10 905	10 905	447	3 613	8 179	(4 566)	-55.8%	10 905
Integrated National Electrification Programme		1 500	3 000	3 000	–	2 164	2 250	(86)	-3.8%	3 000
<b>Provincial Government:</b>		–	–	–	–	–	–	–	–	–
								–	–	
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
								–	–	
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
								–	–	
<b>Total capital expenditure of Transfers and Grants</b>		12 115	13 905	13 905	447	5 778	10 429	(4 651)	-44.6%	13 905
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		52 798	55 115	55 115	1 937	17 107	16 801	306	1.8%	55 115

# Expenditure on councillor and board members allowances and employee benefits

NC073 Emthanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March										
Summary of Employee and Councillor remuneration	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	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		2 892	3 451	3 451	278	2 463	2 588	(125)	-5%	3 451
Pension and UIF Contributions		198	—	—	—	(6)	—	(6)	#DIV/0!	—
Medical Aid Contributions		18	—	—	—	—	—	—		—
Motor Vehicle Allowance		931	1 150	1 150	87	771	863	(91)	-11%	1 150
Cellphone Allowance		361	395	395	33	291	296	(5)	-2%	395
Other benefits and allowances		—	51	51	—	—	38	(38)	-100%	51
<b>Sub Total - Councillors</b>		<b>4 401</b>	<b>5 046</b>	<b>5 046</b>	<b>398</b>	<b>3 519</b>	<b>3 785</b>	<b>(266)</b>	<b>-7%</b>	<b>5 046</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		4 009	3 833	3 833	249	2 733	2 875	(141)	-5%	3 833
Pension and UIF Contributions		769	672	672	43	375	504	(128)	-25%	672
Medical Aid Contributions		161	115	115	—	22	86	(65)	-75%	115
Motor Vehicle Allowance		546	755	755	58	512	567	(55)	-10%	755
Cellphone Allowance		116	138	138	12	104	104	0	0%	138
Other benefits and allowances		279	268	268	40	124	201	(77)	-38%	268
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 881</b>	<b>5 781</b>	<b>5 781</b>	<b>401</b>	<b>3 870</b>	<b>4 336</b>	<b>(466)</b>	<b>-11%</b>	<b>5 781</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		47 208	48 768	48 768	3 805	35 427	36 576	(1 150)	-3%	48 768
Pension and UIF Contributions		8 217	8 721	8 721	691	6 077	6 541	(463)	-7%	8 721
Medical Aid Contributions		1 889	1 810	1 810	226	1 506	1 357	148	11%	1 810
Overtime		3 139	1 477	1 477	288	2 268	1 108	1 160	105%	1 477
Motor Vehicle Allowance		1 025	1 124	1 124	77	721	843	(123)	-15%	1 124
Cellphone Allowance		127	233	233	13	120	174	(54)	-31%	233
Housing Allowances		536	687	687	54	491	515	(25)	-5%	687
Other benefits and allowances		2 928	1 179	1 179	327	1 581	884	697	79%	1 179
Post-retirement benefit obligations	2	36	58	58	—	—	44	(44)	-100%	58
<b>Sub Total - Other Municipal Staff</b>		<b>65 104</b>	<b>64 057</b>	<b>64 057</b>	<b>5 479</b>	<b>48 190</b>	<b>48 043</b>	<b>148</b>	<b>0%</b>	<b>64 057</b>
<b>Total Parent Municipality</b>		<b>75 386</b>	<b>74 884</b>	<b>74 884</b>	<b>6 279</b>	<b>55 579</b>	<b>56 163</b>	<b>(584)</b>	<b>-1%</b>	<b>74 884</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
Post-retirement benefit obligations								—		
<b>Sub Total - Board Members of Entities</b>	2	—	—	—	—	—	—	—		—
<b>Senior Managers of Entities</b>										
Post-retirement benefit obligations	2							—		
<b>Sub Total - Senior Managers of Entities</b>		—	—	—	—	—	—	—		—
<b>Other Staff of Entities</b>										
Post-retirement benefit obligations								—		
<b>Sub Total - Other Staff of Entities</b>		—	—	—	—	—	—	—		—
<b>Total Municipal Entities</b>		—	—	—	—	—	—	—		—
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>75 386</b>	<b>74 884</b>	<b>74 884</b>	<b>6 279</b>	<b>55 579</b>	<b>56 163</b>	<b>(584)</b>	<b>-1%</b>	<b>74 884</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>70 984</b>	<b>69 838</b>	<b>69 838</b>	<b>5 881</b>	<b>52 060</b>	<b>52 378</b>	<b>(318)</b>	<b>-1%</b>	<b>69 838</b>

## Capital programme performance

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

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
<b>R thousands</b>									
<b><u>Monthly expenditure performance trend</u></b>									
July	63	1 456	1 456	442	442	1 456	1 014	69.7%	2%
August	530	5 033	5 033	2 113	2 555	6 490	3 934	60.6%	12%
September	378	461	461	891	3 447	6 950	3 504	50.4%	17%
October	2 897	1 396	1 396	1 449	4 895	8 346	3 451	41.3%	24%
November	734	4 263	4 263	1 347	6 243	12 609	6 366	50.5%	30%
December	40	753	753	(163)		13 361	–		
January	1 127	698	698	799	#VALUE!	14 060	#VALUE!	#VALUE!	#VALUE!
February	53	1 791	1 791	1 266	#VALUE!	15 851	#VALUE!	#VALUE!	#VALUE!
March	2 700	3 222	3 222	447	#VALUE!	19 073	#VALUE!	#VALUE!	#VALUE!
April	1 130	1 115	1 115	–		20 187	–		
May	896	310	310	–		20 497	–		
June	1 099	242	242	–		20 739	–		
<b>Total Capital expenditure</b>	<b>11 646</b>	<b>20 739</b>	<b>20 739</b>	<b>8 592</b>					

### **Supporting Table C13**

Supporting Tables SC13 include the following:

- SC13a: Capital expenditure on new assets by asset class
  - SC13b: Capital expenditure on renewal of existing assets by asset class
  - These two tables total to Table C5.
  - SC13c: Expenditure on repairs and maintenance by asset class
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## **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 2017 has been prepared in accordance with the Municipality Finance Management Act and Regulations made under the Act.

Print Name Isak Visser

Municipal manager of Emthanjeni (NC073)

Signature

Date 14/04/2017

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