

EMTHANJENI MUNICIPALITY



APRIL 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 April 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 -4 % below the year-to-date budget for April 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 -14% below the year-to-date operating expenditure. 50.6% of the total capital budget has been spent at 30 April 2017, with 62.1% of that being funded from capital grants.ⁱ

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 April 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 R7, 515 million below year-to-date budget projections for April 2017².

Operating expenditure by type

Year-to-date expenditure is -14% or R24, 825 million, below the year-to-date budget as at 30 April 2017.

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

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

³ Table C4 - Total expenditure by type

Capital expenditure

Year-to-date expenditure on capital amounts to R9, 291 million or 50.6% of the capital budget of R18.339 million⁴, 62.1% 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 positive cash & cash equivalents balance of R7, 524 million⁶ 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	2 730
Service charges - electricity revenue	(4 311)
Fines	(1 979)
Licences and permits	(1 773)
<u>Expenditure By Type</u>	
Debt impairment	(6 541)
Depreciation & asset impairment	(6 114)
Other expenditure	(5 086)
<u>Capital Expenditure</u>	
Road transport	2 315
Electricity	(2 336)
Water	(5 023)
Waste water management	(654)
<u>Cash Flow</u>	
Service charges	(5 083)
Other revenue	(7 957)
Capital assets	(8 791)

3.4 Remedial or corrective steps

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
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		
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
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
CAPITAL EXPENDITURE		
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
Cash Flow		
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

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 - M10 April

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									
<u>Financial Performance</u>									
Property rates	26 257	30 665	30 665	1 227	28 284	25 554	2 730	11%	30 665
Service charges	107 287	106 383	98 940	15 240	87 252	93 672	(6 420)	-7%	106 383
Investment revenue	1 201	806	806	8	104	671	(567)	-84%	806
Transfers recognised - operational	40 252	41 210	41 210	—	36 691	33 605	3 086	9%	41 210
Other own revenue	23 867	38 515	38 515	2 255	22 956	29 299	(6 344)	-22%	38 515
Total Revenue (excluding capital transfers and contributions)	198 864	217 580	210 136	18 730	175 287	182 803	(7 515)	-4%	217 580
Employee costs	70 984	69 838	69 838	5 924	59 695	56 829	2 866	5%	69 838
Remuneration of Councillors	4 401	5 046	5 046	398	3 911	4 205	(295)	-7%	5 046
Depreciation & asset impairment	62 117	7 337	7 337	—	—	6 114	(6 114)	-100%	7 337
Finance charges	1 761	5 468	5 468	1	739	4 557	(3 818)	-84%	5 468
Materials and bulk purchases	66 010	73 894	73 894	4 558	57 947	61 577	(3 630)	-6%	73 894
Transfers and grants	247	—	—	—	—	—	—	—	—
Other expenditure	60 319	54 381	54 381	2 327	35 495	49 330	(13 835)	-28%	54 381
Total Expenditure	265 840	215 964	215 964	13 208	157 787	182 612	(24 825)	-14%	215 964
Surplus/(Deficit)	(66 975)	1 616	(5 828)	5 522	17 501	191	17 310	9069%	1 616
Transfers recognised - capital	9 539	14 602	14 602	—	4 680	10 728	(6 048)	-56%	14 602
Contributions & Contributed assets	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(57 437)	16 218	8 774	5 522	22 181	10 919	11 262	103%	16 218
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(57 437)	16 218	8 774	5 522	22 181	10 919	11 262	103%	16 218
<u>Capital expenditure & funds sources</u>									
Capital expenditure	11 646	20 739	18 339	700	9 291	15 843	(6 551)	-41%	20 739
Capital transfers recognised	10 195	13 905	11 505	—	5 778	10 148	(4 370)	-43%	13 905
Public contributions & donations	—	—	—	—	—	—	—	—	—
Borrowing	1 156	—	—	—	—	—	—	—	—
Internally generated funds	295	6 834	6 834	700	3 514	5 695	(2 181)	-38%	6 834
Total sources of capital funds	11 646	20 739	18 339	700	9 291	15 843	(6 551)	-41%	20 739
<u>Financial position</u>									
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
Community wealth/Equity	862 806	980 677	980 677		877 781				980 677
<u>Cash flows</u>									
Net cash from (used) operating	21 912	23 890	23 890	(3 573)	29 740	19 908	(9 831)	-49%	23 890
Net cash from (used) investing	(11 554)	(20 610)	(20 610)	(700)	(8 087)	(17 175)	(9 088)	53%	(20 610)
Net cash from (used) financing	(1 528)	(590)	(590)	(12)	(307)	(500)	(192)	38%	(590)
Cash/cash equivalents at the month/year end	7 524	1 706	1 706	—	28 869	1 249	(27 620)	-2211%	10 214
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
<u>Debtors Age Analysis</u>									
Total By Income Source	—	8 739	7 290	3 321	3 046	2 999	20 547	—	45 942
<u>Creditors Age Analysis</u>									
Total Creditors	6 520	1 570	—	—	—	—	—	—	8 090

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

NC073 Emthanjeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April

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
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		45 610	51 180	51 180	1 341	47 017	42 650	4 367	10%	51 180
Executive and council		3 528	4 295	4 295	74	4 249	3 579	670	19%	4 295
Budget and treasury office		42 000	46 801	46 801	1 257	42 703	39 001	3 702	9%	46 801
Corporate services		82	84	84	11	65	70	(5)	-7%	84
<i>Community and public safety</i>		21 463	11 325	11 325	83	5 174	6 265	(1 090)	-17%	11 325
Community and social services		1 906	1 942	1 942	52	1 847	1 618	229	14%	1 942
Sport and recreation		182	123	123	0	1 165	103	1 062	1032%	123
Public safety		19 318	7 991	7 991	28	1 467	4 223	(2 755)	-65%	7 991
Housing		57	41	41	3	695	34	661	1929%	41
Health		—	1 227	1 227	—	—	286	(286)	-100%	1 227
<i>Economic and environmental services</i>		9 072	3 816	3 816	1	1 029	3 180	(2 152)	-68%	3 816
Planning and development		999	1 610	1 610	—	1 000	1 341	(341)	-25%	1 610
Road transport		8 073	2 207	2 207	1	29	1 839	(1 810)	-98%	2 207
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		132 257	165 860	165 860	10 298	126 747	141 436	(14 689)	-10%	165 860
Electricity		62 855	90 239	90 239	5 655	66 695	75 249	(8 554)	-11%	90 239
Water		29 827	38 471	38 471	2 298	27 493	32 360	(4 866)	-15%	38 471
Waste water management		27 574	24 322	24 322	1 554	20 548	21 560	(1 012)	-5%	24 322
Waste management		12 001	12 828	12 828	791	12 010	12 267	(257)	-2%	12 828
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Standard	2	208 403	232 182	232 182	11 723	179 967	193 531	(13 564)	-7%	232 182
Expenditure - Standard										
<i>Governance and administration</i>		48 435	48 553	48 553	2 233	32 827	39 715	(6 889)	-17%	48 553
Executive and council		14 305	14 054	14 054	777	9 323	11 711	(2 388)	-20%	14 054
Budget and treasury office		22 532	21 982	21 982	867	13 580	17 693	(4 114)	-23%	21 982
Corporate services		11 598	12 518	12 518	590	9 924	10 311	(387)	-4%	12 518
<i>Community and public safety</i>		51 153	29 417	29 417	1 738	18 755	23 352	(4 597)	-20%	29 417
Community and social services		27 874	11 849	11 849	738	7 223	9 753	(2 531)	-26%	11 849
Sport and recreation		4 119	4 654	4 654	273	3 451	3 878	(427)	-11%	4 654
Public safety		8 044	10 367	10 367	565	6 332	7 598	(1 266)	-17%	10 367
Housing		10 854	2 400	2 400	162	1 736	2 000	(264)	-13%	2 400
Health		262	148	148	—	14	123	(110)	-89%	148
<i>Economic and environmental services</i>		32 348	28 440	28 440	1 614	16 042	24 243	(8 201)	-34%	28 440
Planning and development		20 882	12 162	12 162	813	8 402	10 050	(1 648)	-16%	12 162
Road transport		11 466	16 278	16 278	801	7 640	14 193	(6 553)	-46%	16 278
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		132 290	108 815	108 815	7 514	89 060	94 807	(5 747)	-6%	108 815
Electricity		59 848	71 539	71 539	4 474	58 910	60 816	(1 906)	-3%	71 539
Water		25 644	12 906	12 906	1 150	10 285	12 380	(2 095)	-17%	12 906
Waste water management		34 145	12 936	12 936	937	9 069	9 446	(378)	-4%	12 936
Waste management		12 653	11 435	11 435	953	10 797	12 165	(1 368)	-11%	11 435
<i>Other</i>		1 614	738	738	109	1 103	495	608	123%	738
Total Expenditure - Standard	3	265 840	215 964	215 964	13 208	157 787	182 612	(24 825)	-14%	215 964
Surplus/ (Deficit) for the year		(57 437)	16 218	16 218	(1 486)	22 180	10 919	11 261	103%	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.

NC073 Emthanjeni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

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
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		3 528	4 295	4 295	74	4 249	3 579	670	18.7%	4 295
Vote 2 - FINANCE AND ADMINISTRATION		42 082	46 885	46 885	1 267	42 768	39 071	3 697	9.5%	46 885
Vote 3 - PLANNING AND DEVELOPMENT		999	1 610	1 610	—	1 000	1 341	(341)	-25.5%	1 610
Vote 4 - HEALTH		—	1 227	1 227	—	—	286	(286)	-100.0%	1 227
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 906	1 942	1 942	52	1 847	1 618	229	14.1%	1 942
Vote 6 - PUBLIC SAFETY		19 318	7 991	7 991	28	1 467	4 223	(2 755)	-65.3%	7 991
Vote 7 - SPORT AND RECREATION		182	123	123	0	1 165	103	1 062	1032.3%	123
Vote 8 - ROAD TRANSPORT		8 073	2 207	2 207	1	29	1 839	(1 810)	-98.4%	2 207
Vote 9 - OTHER		—	—	—	—	—	—	—	—	—
Vote 10 - HOUSING SERVICES		57	41	41	3	695	34	661	1929.3%	41
Vote 11 - WASTE MANAGEMENT		12 001	12 828	12 828	791	12 010	12 267	(257)	-2.1%	12 828
Vote 12 - WASTE WATER MANAGEMENT		27 574	24 322	24 322	1 554	20 548	21 560	(1 012)	-4.7%	24 322
Vote 13 - ELECTRICITY		62 855	90 239	90 239	5 655	66 695	75 249	(8 554)	-11.4%	90 239
Vote 14 - WATER		29 827	38 471	38 471	2 298	27 493	32 360	(4 866)	-15.0%	38 471
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
Total Revenue by Vote	2	208 403	232 182	232 182	11 723	179 967	193 531	(13 564)	-7.0%	232 182
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		14 305	14 054	14 054	777	9 323	11 711	(2 388)	-20.4%	14 054
Vote 2 - FINANCE AND ADMINISTRATION		34 129	34 499	34 499	1 457	23 504	28 004	(4 500)	-16.1%	34 499
Vote 3 - PLANNING AND DEVELOPMENT		20 882	12 162	12 162	813	8 402	10 050	(1 648)	-16.4%	12 162
Vote 4 - HEALTH		262	148	148	—	14	123	(110)	-89.0%	148
Vote 5 - COMMUNITY AND SOCIAL SERVICES		27 874	11 849	11 849	738	7 223	9 753	(2 531)	-25.9%	11 849
Vote 6 - PUBLIC SAFETY		8 044	10 367	10 367	565	6 332	7 598	(1 266)	-16.7%	10 367
Vote 7 - SPORT AND RECREATION		4 119	4 654	4 654	273	3 451	3 878	(427)	-11.0%	4 654
Vote 8 - ROAD TRANSPORT		11 466	16 278	16 278	801	7 640	14 193	(6 553)	-46.2%	16 278
Vote 9 - OTHER		1 614	738	738	109	1 103	495	608	122.9%	738
Vote 10 - HOUSING SERVICES		10 854	2 400	2 400	162	1 736	2 000	(264)	-13.2%	2 400
Vote 11 - WASTE MANAGEMENT		12 653	11 435	11 435	953	10 797	12 165	(1 368)	-11.2%	11 435
Vote 12 - WASTE WATER MANAGEMENT		34 145	12 936	12 936	937	9 069	9 446	(378)	-4.0%	12 936
Vote 13 - ELECTRICITY		59 848	71 539	71 539	4 474	58 910	60 816	(1 906)	-3.1%	71 539
Vote 14 - WATER		25 644	12 906	12 906	1 150	10 285	12 380	(2 095)	-16.9%	12 906
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	265 840	215 964	215 964	13 208	157 787	182 612	(24 825)	-13.6%	215 964
Surplus/ (Deficit) for the year	2	(57 437)	16 218	16 218	(1 486)	22 180	10 919	11 261	103.1%	16 218

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

NC073 Emthanjeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April										
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	1 227	28 284	25 554	2 730	11%	30 665
Property rates - penalties & collection charges		140	—	—		—	—	—		—
Service charges - electricity revenue		67 805	56 203	56 203	3 790	42 935	47 246	(4 311)	-9%	56 203
Service charges - water revenue		22 236	25 864	25 864	2 269	22 668	23 294	(626)	-3%	25 864
Service charges - sanitation revenue		10 937	15 972	15 972	1 358	13 528	14 601	(1 073)	-7%	15 972
Service charges - refuse revenue		5 913	8 226	783	7 790	7 790	8 432	(642)	-8%	8 226
Service charges - other		396	118	118	34	331	98	233	237%	118
Rental of facilities and equipment		788	786	786	63	680	655	25	4%	786
Interest earned - external investments		1 201	806	806	8	104	671	(567)	-84%	806
Interest earned - outstanding debtors		558	954	954	103	962	795	167	21%	954
Fines		19 399	6 943	6 943	10	1 370	3 349	(1 979)	-59%	6 943
Licences and permits		520	2 508	2 508	24	317	2 090	(1 773)	-85%	2 508
Transfers recognised - operational		40 252	41 210	41 210	—	36 691	33 605	3 086	9%	41 210
Other revenue		2 602	27 195	27 195	2 055	19 222	22 302	(3 080)	-14%	27 195
Gains on disposal of PPE		—	130	130	—	405	108	297	275%	130
Total Revenue (excluding capital transfers and contributions)		198 864	217 580	210 136	18 730	175 287	182 803	(7 515)	-4%	217 580
Expenditure By Type										
Employee related costs		70 984	69 838	69 838	5 924	59 695	56 829	2 866	5%	69 838
Remuneration of councillors		4 401	5 046	5 046	398	3 911	4 205	(295)	-7%	5 046
Debt impairment		30 653	8 901	8 901	—	—	6 541	(6 541)	-100%	8 901
Depreciation & asset impairment		62 117	7 337	7 337	—	—	6 114	(6 114)	-100%	7 337
Finance charges		1 761	5 468	5 468	1	739	4 557	(3 818)	-84%	5 468
Bulk purchases		54 420	57 123	57 123	3 901	49 217	47 602	1 615	3%	57 123
Other materials		11 590	16 771	16 771	657	8 730	13 975	(5 245)	-38%	16 771
Contracted services		9 082	9 846	9 846	39	4 820	7 027	(2 207)	-31%	9 846
Transfers and grants		247	—	—	—	—	—	—		—
Other expenditure		20 173	35 634	35 634	2 288	30 675	35 762	(5 086)	-14%	35 634
Loss on disposal of PPE		411	—	—	—	—	—	—		—
Total Expenditure		265 840	215 964	215 964	13 208	157 787	182 612	(24 825)	-14%	215 964
Surplus/(Deficit)		(66 975)	1 616	(5 828)	5 522	17 501	191	17 310	0	1 616
Transfers recognised - capital		9 539	14 602	14 602	—	4 680	10 728	(6 048)	(0)	14 602
Surplus/(Deficit) after capital transfers & contributions		(57 437)	16 218	8 774	5 522	22 181	10 919			16 218
Taxation		—	—	—	—	—	—	—		—
Surplus/(Deficit) after taxation		(57 437)	16 218	8 774	5 522	22 181	10 919			16 218
Surplus/(Deficit) attributable to municipality		(57 437)	16 218	8 774	5 522	22 181	10 919			16 218
Share of surplus/ (deficit) of associate		—	—	—	—	—	—			—
Surplus/ (Deficit) for the year		(57 437)	16 218	8 774	5 522	22 181	10 919			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) - M10 April										
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
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		161	137	137	–	16	115	(99)	-86%	137
Vote 2 - FINANCE AND ADMINISTRATION		779	1 735	1 735	17	77	1 446	(1 369)	-95%	1 735
Vote 5 - COMMUNITY AND SOCIAL SERVICES		178	296	296	–	–	247	(247)	-100%	296
Vote 6 - PUBLIC SAFETY		79	63	63	–	–	53	(53)	-100%	63
Vote 7 - SPORT AND RECREATION		–	75	75	–	1 000	63	938	1500%	75
Vote 8 - ROAD TRANSPORT		6 673	4 200	4 200	627	5 814	3 500	2 315	66%	4 200
Vote 11 - WASTE MANAGEMENT		34	29	29	–	–	24	(24)	-100%	29
Vote 12 - WASTE WATER MANAGEMENT		1 140	981	981	–	164	818	(654)	-80%	981
Vote 13 - ELECTRICITY		2 589	5 400	5 400	–	2 164	4 500	(2 336)	-52%	5 400
Vote 14 - WATER		14	7 822	5 422	56	56	5 079	(5 023)	-99%	7 822
Total Capital single-year expenditure	4	11 646	20 739	18 339	700	9 291	15 843	(6 551)	-41%	20 739
Total Capital Expenditure		11 646	20 739	18 339	700	9 291	15 843	(6 551)	-41%	20 739
Capital Expenditure - Standard Classification										
Governance and administration		940	1 873	1 873	17	93	1 561	(1 468)	-94%	1 873
Executive and council		161	137	137	–	16	115	(99)	-86%	137
Budget and treasury office		484	1 385	1 385	10	53	1 154	(1 102)	-95%	1 385
Corporate services		295	350	350	7	25	292	(267)	-92%	350
Community and public safety		257	434	434	–	1 000	362	638	176%	434
Community and social services		178	296	296	–	–	247	(247)	-100%	296
Sport and recreation		–	75	75	–	1 000	63	938	1500%	75
Public safety		79	63	63	–	–	53	(53)	-100%	63
Economic and environmental services		6 673	4 200	4 200	627	5 814	3 500	2 315	66%	4 200
Road transport		6 673	4 200	4 200	627	5 814	3 500	2 315	66%	4 200
Trading services		3 776	14 232	11 832	56	2 384	10 420	(8 036)	-77%	14 232
Electricity		2 589	5 400	5 400	–	2 164	4 500	(2 336)	-52%	5 400
Water		14	7 822	5 422	56	56	5 079	(5 023)	-99%	7 822
Waste water management		1 140	981	981	–	164	818	(654)	-80%	981
Waste management		34	29	29	–	–	24	(24)	-100%	29
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Standard Classification	3	11 646	20 739	18 339	700	9 291	15 843	(6 551)	-41%	20 739
Funded by:										
National Government		10 195	13 905	11 505	–	5 778	10 148	(4 370)	-43%	13 905
Transfers recognised - capital		10 195	13 905	11 505	–	5 778	10 148	(4 370)	-43%	13 905
Borrowing	6	1 156	–	–	–	–	–	–		–
Internally generated funds		295	6 834	6 834	700	3 514	5 695	(2 181)	-38%	6 834
Total Capital Funding		11 646	20 739	18 339	700	9 291	15 843	(6 551)	-41%	20 739

Table C6: Monthly Budget Statement - Financial Position

NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M10 April						
Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>ASSETS</u>						
Current assets						
Cash		14 845	968	968	88	968
Call investment deposits		—	10 075	10 075	11 036	10 075
Consumer debtors		60 532	22 824	22 824	78 767	22 824
Other debtors		—	11 277	11 277	(2 879)	11 277
Current portion of long-term receivables		2	—	—	—	—
Inventory		62 922	65 556	65 556	62 898	65 556
Total current assets		138 300	110 700	110 700	149 909	110 700
Non current assets						
Long-term receivables		1	—	—	—	—
Investments		26	29	29	26	29
Investment property		5 018	5 004	5 004	5 003	5 004
Property, plant and equipment		827 558	932 114	932 114	827 029	932 114
Intangible assets		82	458	458	82	458
Other non-current assets		12	83	83	81	83
Total non current assets		832 698	937 687	937 687	832 221	937 687
TOTAL ASSETS		970 999	1 048 386	1 048 386	982 130	1 048 386
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		7 321	9 338	9 338	13 343	9 338
Borrowing		1 065	688	688	506	688
Consumer deposits		2 193	2 289	2 289	2 250	2 289
Trade and other payables		49 018	16 352	16 352	34 316	16 352
Provisions		1 469	2 972	2 972	54 610	2 972
Total current liabilities		61 066	31 639	31 639	105 026	31 639
Non current liabilities						
Borrowing		40 096	—	—	—	—
Provisions		7 030	36 071	36 071	1 509	36 071
Total non current liabilities		47 126	36 071	36 071	1 509	36 071
TOTAL LIABILITIES		108 193	67 709	67 709	106 535	67 709
NET ASSETS	2	862 806	980 677	980 677	875 596	980 677
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		862 806	980 677	980 677	873 343	980 677
Reserves		—	—	—	2 253	—
TOTAL COMMUNITY WEALTH/EQUITY	2	862 806	980 677	980 677	875 596	980 677

Table C7: Monthly Budget Statement - Cash Flow

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - M10 April										
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
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		19 106	27 999	27 999	1 020	18 675	23 332	(4 657)	-20%	27 999
Service charges		94 706	99 902	99 902	6 432	78 168	83 251	(5 083)	-6%	99 902
Other revenue		8 813	34 954	34 954	2 570	21 589	29 128	(7 539)	-26%	34 954
Government - operating		42 853	41 210	41 210	–	35 295	34 342	953	3%	41 210
Government - capital		10 775	14 602	14 602	–	13 867	12 168	1 699	14%	14 602
Interest		1 760	806	806	8	104	671	(567)	-84%	806
Payments										
Suppliers and employees		(154 090)	(190 113)	(190 113)	(13 184)	(139 816)	(158 428)	(18 612)	12%	(190 113)
Finance charges		(1 761)	(5 468)	(5 468)	(1)	(725)	(4 557)	(3 832)	84%	(5 468)
Transfers and Grants		(247)	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		21 912	23 890	23 890	(3 155)	27 158	19 908	(7 249)	-36%	23 890
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		91	130	130	–	405	108	297	275%	130
Decrease (increase) other non-current receivables		(0)	–	–	–	–	–	–		–
Payments										
Capital assets		(11 646)	(20 739)	(20 739)	(700)	(8 492)	(17 283)	(8 791)	51%	(20 739)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(11 554)	(20 610)	(20 610)	(700)	(8 087)	(17 175)	(9 088)	53%	(20 610)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Borrowing long term/refinancing		1 156	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	98	98	45	72	73	(2)	-2%	98
Payments										
Repayment of borrowing		(2 684)	(688)	(688)	(375)	(709)	(573)	136	-24%	(688)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 528)	(590)	(590)	(330)	(637)	(500)	137	-28%	(590)
NET INCREASE/ (DECREASE) IN CASH HELD		8 830	2 691	2 691	(4 184)	18 434	2 234			2 691
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		25 957	1 249			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 - M10 April

Description	Ref	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb 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	3 906	1 195	1 028	1 294	3 185	1 020		9 323	27 999	28 239	49 909
Property rates - penalties & collection charges		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - electricity revenue		3 394	4 149	5 996	3 644	4 716	3 212	6 269	5 348	4 793	2 926		8 730	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	1 664		7 127	23 746	25 448	41 408
Service charges - sanitation revenue		732	992	1 044	1 103	782	683	1 107	1 229	1 426	1 104		4 844	15 045	15 131	16 467
Service charges - refuse		505	661	710	780	409	377	665	816	942	704		1 245	7 815	7 545	6 583
Service charges - other		33	33	37	33	33	34	33	22	38	34		(213)	118	270	132
Rental of facilities and equipment		65	72	72	67	75	59	97	41	69	63		6	686	734	770
Interest earned - external investments		25	15	2	4	2	—	36	6	8	8		701	806	830	863
Interest earned - outstanding debtors		—	—	—	—	—	—	—	—	—	—		—	—	—	—
Dividends received		—	—	—	—	—	—	—	—	—	—		—	—	—	—
Fines		149	96	37	154	470	15	291	77	72	10		5 173	6 543	6 870	7 076
Licences and permits		32	33	34	36	39	24	29	29	37	24		1 661	1 978	1 938	2 399
Agency services		—	—	—	—	—	—	—	—	—	—		—	—	—	—
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	2 055		6 525	25 747	26 967	43 475
Cash Receipts by Source		23 190	12 682	13 554	11 280	13 912	18 288	13 690	12 921	24 702	9 613	—	51 039	204 870	212 149	284 431
Other Cash Flows by Source																
Transfer receipts - capital		680	—	7 283	—	—	4 904	—	4 000	—	—		(2 265)	14 602	14 342	13 798
Contributions & Contributed assets		—	—	—	—	—	—	—	—	—	—		—	—	—	—
Proceeds on disposal of PPE		—	15	111	(1)	—	—	—	71	210	—		(276)	130	139	148
Short term loans		—	—	—	—	—	—	—	—	—	—		—	—	—	—
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—	—		—	—	—	—
Increase in consumer deposits		8	14	2	2	6	5	4	—	(12)	45		22	98	90	71
Receipt of non-current debtors		—	—	—	—	—	—	—	—	—	—		—	—	—	—
Receipt of non-current receivables		—	—	—	—	—	—	—	—	—	—		—	—	—	—
Change in non-current investments		—	—	—	—	—	—	—	—	—	—		—	—	—	—
Total Cash Receipts by Source		23 878	12 711	20 950	11 281	13 918	23 198	13 694	16 992	24 899	9 658	—	48 520	219 699	226 720	298 449
Cash Payments by Type																
Employee related costs		5 904	5 972	5 996	5 904	6 026	5 978	6 237	5 860	5 895	5 924		9 996	69 691	73 073	77 674
Remuneration of councillors		367	321	419	387	401	387	443	391	398	398		1 037	4 948	5 015	5 269
Interest paid		105	63	149	146	11	186	24	11	43	1		4 730	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	3 696		5 059	52 332	55 359	90 859
Bulk purchases - Water & Sewer		78	406	(135)	196	292	—	378	248	276	204		496	2 440	2 736	4 315
Other materials		346	333	625	922	900	1 039	1 290	746	1 871	657		8 041	16 771	18 864	30 971
Contracted services		253	474	532	531	1 185	172	676	107	851	39		5 026	9 846	10 565	17 432
Grants and subsidies paid - other municipalities		—	—	—	—	—	—	—	—	—	—		—	—	—	—
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	2 265		3 475	34 085	35 533	39 397
Cash Payments by Type		16 216	17 299	17 420	15 089	16 747	14 312	17 191	13 499	16 763	13 185	—	37 860	195 582	207 287	275 648
Other Cash Flows/Payments by Type																
Capital assets		442	2 113	891	1 449	1 347	(163)	799	1 266	447	700		11 448	20 739	20 405	22 006
Repayment of borrowing		—	—	334	—	—	—	—	—	—	375		(21)	688	—	—
Other Cash Flow s/Pay ments		—	—	—	—	—	—	—	—	—	—		—	—	—	—
Total Cash Payments by Type		16 658	19 412	18 645	16 538	18 094	14 149	17 991	14 765	17 210	14 260	—	49 287	217 009	227 692	297 654
NET INCREASE/(DECREASE) IN CASH HELD		7 220	(6 702)	2 305	(5 256)	(4 175)	9 049	(4 297)	2 226	7 689	(4 602)	—	(766)	2 691	(972)	795
Cash/cash equivalents at the month/year beginning:		7 524	14 744	8 042	10 348	5 091	9 916	9 965	5 668	7 894	15 583	10 981	10 981	7 524	10 214	9 243
Cash/cash equivalents at the month/year end:		14 744	8 042	10 348	5 091	9 916	9 965	5 668	7 894	15 583	10 981	10 981	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 - M10 April

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		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	2 084	1 308	1 309	1 306	904	4 943	–	11 854	8 463		13 965
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	4 107	1 447	933	687	1 137	2 891	–	11 202	5 648		2 837
Receivables from Non-ex change Transactions - Property Rates	1400	–	1 025	3 656	301	325	258	8 394	–	13 958	9 277		7 124
Receivables from Exchange Transactions - Waste Water Management	1500	–	913	537	481	439	422	2 523	–	5 315	3 866		5 896
Receivables from Exchange Transactions - Waste Management	1600	–	473	254	225	218	213	1 428	–	2 811	2 084		2 761
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–		–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–		4 213
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		–
Other	1900	–	138	89	71	70	65	368	–	802	575		3 757
Total By Income Source	2000	–	8 739	7 290	3 321	3 046	2 999	20 547	–	45 942	29 913	–	40 552
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	–	493	309	208	178	177	2 345	–	3 709	2 907		2 107
Commercial	2300	–	2 327	735	438	132	159	1 092	–	4 883	1 821		1 172
Households	2400	–	5 408	5 962	2 407	2 481	2 448	16 001	–	34 707	23 337		32 971
Other	2500	–	511	285	268	254	215	1 109	–	2 643	1 847		4 303
Total By Customer Group	2600	–	8 739	7 290	3 321	3 046	2 999	20 547	–	45 942	29 913	–	40 552

Creditors' analysis

Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

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	977	1 570							2 547	1
Auditor General	0800	-	-							-	-
Other	0900	5 543	-							5 543	2 337
Total By Customer Type	1000	6 520	1 570	-	-	-	-	-	-	8 090	2 339

Investment portfolio analysis

NC073 Emthanjeni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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									
<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					–		–	–	–
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 - M10 April

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
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		39 459	38 822	38 822	–	33 114	32 352	325	1.0%	38 822
Local Government Equitable Share		35 929	36 197	36 197	–	30 489	30 164	325	1.1%	36 197
Finance Management		1 600	1 625	1 625	–	1 625	1 354			1 625
Municipal Systems Improvement		930	–	–			–			–
EPWP Incentive		1 000	1 000	1 000	–	1 000	833			1 000
Other transfers and grants [insert description]								–		
Provincial Government:		1 177	2 388	2 388	–	1 841	1 990	(149)	-7.5%	2 388
Health subsidy		–	1 227	1 227			1 023	(1 023)	-100.0%	1 227
Housing		35	–	–		680	–	680	#DIV/0!	–
Sport and Recreation	4	1 142	1 161	1 161	–	1 161	968	194	20.0%	1 161
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Operating Transfers and Grants	5	40 636	41 210	41 210	–	34 955	34 342	176	0.5%	41 210
Capital Transfers and Grants										
National Government:		13 398	14 602	12 202	–	10 283	10 168	115	1.1%	14 602
Municipal Infrastructure Grant (MIG)		11 898	11 602	9 202	–	7 283	7 668	(385)	-5.0%	11 602
Integrated National Electrification Programme		1 500	3 000	3 000	–	3 000	2 500	500	20.0%	3 000
Other capital transfers [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Capital Transfers and Grants	5	13 398	14 602	12 202	–	10 283	10 168	115	1.1%	14 602
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	54 034	55 812	53 412	–	45 238	44 510	290	0.7%	55 812

Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April										
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
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		39 506	38 822	38 822	1 118	10 838	32 352	(21 514)	-66.5%	38 822
Local Government Equitable Share		35 929	36 197	36 197	1 052	8 813	30 164	(21 351)	-70.8%	36 197
Finance Management		1 600	1 625	1 625	–	1 625	1 354	271	20.0%	1 625
Municipal Systems Improvement		930	–	–			–	–		–
EPWP Incentive		1 047	1 000	1 000	66	399	833	(434)	-52.1%	1 000
Other transfers and grants [insert description]								–		
Provincial Government:		1 177	2 388	2 388	89	820	1 990	(1 170)	-58.8%	2 388
Health subsidy		–	1 227	1 227			1 023	(1 023)	-100.0%	1 227
Housing		35	–	–			–	–		–
Sport and Recreation		1 142	1 161	1 161	89	820	968	(148)	-15.3%	1 161
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total operating expenditure of Transfers and Grants:		40 683	41 210	41 210	1 207	11 657	34 342	(22 684)	-66.1%	41 210
Capital expenditure of Transfers and Grants										
National Government:		12 115	13 905	13 905	–	5 778	11 588	(5 810)	-50.1%	13 905
Municipal Infrastructure Grant (MIG)		10 615	10 905	10 905	–	3 613	9 088	(5 474)	-60.2%	10 905
Integrated National Electrification Programme		1 500	3 000	3 000	–	2 164	2 500	(336)	-13.4%	3 000
Other capital transfers [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
Total capital expenditure of Transfers and Grants		12 115	13 905	13 905	–	5 778	11 588	(5 810)	-50.1%	13 905
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		52 798	55 115	55 115	1 207	17 435	45 929	(28 494)	-62.0%	55 115

Expenditure on councillor and board members allowances and employee benefits

NC073 Emthanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April										
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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 892	3 451	3 451	278	2 741	2 876	(135)	-5%	3 451
Pension and UIF Contributions		198	—	—	—	(12)	—	(12)	#DIV/0!	—
Medical Aid Contributions		18	—	—	—	—	—	—		—
Motor Vehicle Allowance		931	1 150	1 150	87	858	959	(101)	-11%	1 150
Cellphone Allowance		361	395	395	33	324	329	(5)	-1%	395
Other benefits and allowances		—	51	51	—	—	42	(42)	-100%	51
Sub Total - Councillors		4 401	5 046	5 046	398	3 911	4 205	(295)	-7%	5 046
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 009	3 833	3 833	249	2 982	3 194	(212)	-7%	3 833
Pension and UIF Contributions		769	672	672	45	421	560	(139)	-25%	672
Medical Aid Contributions		161	115	115	—	22	96	(74)	-78%	115
Motor Vehicle Allowance		546	755	755	58	570	630	(60)	-10%	755
Cellphone Allowance		116	138	138	12	115	115	0	0%	138
Other benefits and allowances		279	268	268	40	164	223	(59)	-27%	268
Sub Total - Senior Managers of Municipality		5 881	5 781	5 781	404	4 274	4 817	(543)	-11%	5 781
Other Municipal Staff										
Basic Salaries and Wages		47 208	48 768	48 768	3 816	39 243	40 640	(1 397)	-3%	48 768
Pension and UIF Contributions		8 217	8 721	8 721	687	6 764	7 267	(503)	-7%	8 721
Medical Aid Contributions		1 889	1 810	1 810	222	1 728	1 508	220	15%	1 810
Overtime		3 139	1 477	1 477	264	2 532	1 231	1 301	106%	1 477
Motor Vehicle Allowance		1 025	1 124	1 124	77	797	937	(140)	-15%	1 124
Cellphone Allowance		127	233	233	13	133	194	(61)	-32%	233
Housing Allowances		536	687	687	53	543	572	(29)	-5%	687
Other benefits and allowances		2 928	1 179	1 179	327	1 908	982	926	94%	1 179
Post-retirement benefit obligations	2	36	58	58	—	—	44	(44)	-100%	58
Sub Total - Other Municipal Staff		65 104	64 057	64 057	5 459	53 649	53 376	273	1%	64 057
Total Parent Municipality		75 386	74 884	74 884	6 260	61 834	62 398	(565)	-1%	74 884
Unpaid salary, allowances & benefits in arrears:										
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		75 386	74 884	74 884	6 260	61 834	62 398	(565)	-1%	74 884
TOTAL MANAGERS AND STAFF		70 984	69 838	69 838	5 863	57 923	58 193	(270)	0%	69 838

Capital programme performance

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

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									
<u>Monthly expenditure performance trend</u>									
July	63	1 456	1 456	442	442	1 456	1 014	69.7%	2%
August	530	5 033	5 033	2 113	2 555	6 490	3 934	60.6%	12%
September	378	461	461	891	3 447	6 950	3 504	50.4%	17%
October	2 897	1 396	1 396	1 449	4 895	8 346	3 451	41.3%	24%
November	734	4 263	4 263	1 347	6 243	12 609	6 366	50.5%	30%
December	40	753	753	(163)		13 361	–		
January	1 127	698	698	799	#VALUE!	14 060	#VALUE!	#VALUE!	#VALUE!
February	53	1 791	1 791	1 266	#VALUE!	15 851	#VALUE!	#VALUE!	#VALUE!
March	2 700	3 222	3 222	447	#VALUE!	19 073	#VALUE!	#VALUE!	#VALUE!
April	1 130	1 115	1 115	700	#VALUE!	20 187	#VALUE!	#VALUE!	#VALUE!
May	896	310	310	–		20 497	–		
June	1 099	242	242	–		20 739	–		
Total Capital expenditure	11 646	20 739	20 739	9 291					

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 April 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 15/05/2017
