

EMTHANJENI MUNICIPALITY



MAY MONTHLY BUDGET STATEMENT FOR THE YEAR 2016-2017

Paul

SCHEDULE C:

MONTHLY AND SUPPORTING DOCUMENTATION OF A MUNICIPALITY

Copies of this document can be viewed:

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

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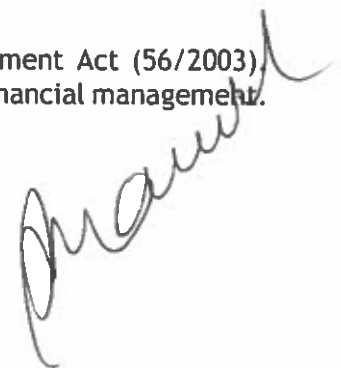
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Glossary

- **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.

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- **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 May 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

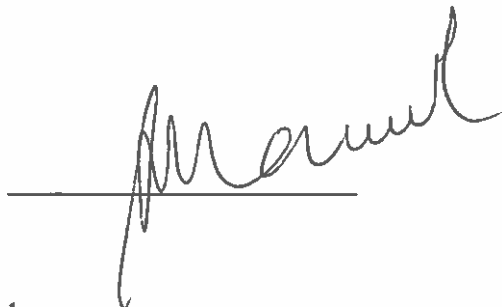
There are no financial problems affecting the municipality. Monitoring and implementation of the capital projects remains a priority.

1.1.2 Relevant information

Year-to-date operating revenue realised is -7 % below the year-to-date budget for May 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. 65.2% of the total capital budget has been spent at 31 May 2017, with 70.5% of that being funded from capital grants.¹

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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 May 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 R13, 467 million below year-to-date budget projections for May 2017².

Operating expenditure by type

Year-to-date expenditure is -13% or R26, 278 million, below the year-to-date budget as at 31 May 2017.

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

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

³Table C4 - Total expenditure by type

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Capital expenditure

Year-to-date expenditure on capital amounts to R11, 966 million or 65.2% of the capital budget of R18.339 million⁴, 70.5% 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	1 396
Service charges - electricity revenue	(5 093)
Fines	(1 732)
Licences and permits	(1 947)
<u>EXPENDITURE BY TYPE</u>	
Debt impairment	(6 991)
Depreciation & asset impairment	(6 725)
Other expenditure	(4 771)
<u>CAPITAL EXPENDITURE</u>	
Road transport	4 238
Electricity	(2 546)
Water	(5 044)
Waste water management	(736)
<u>Cash Flow</u>	
Service charges	(5 340)
Other revenue	(8 633)
Capital assets	(7 844)



3.4 Remedial or corrective steps

<u>REVENUE BY SOURCE</u>		
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
<u>EXPENDITURE BY TYPE</u>		
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
<u>CAPITAL EXPENDITURE</u>		
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
<u>Cash Flow</u>		
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
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 - M11 May

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
Financial Performance									
Property rates	26 257	30 665	30 665	1 221	29 505	28 110	1 396	5%	30 665
Service charges	107 287	106 383	98 940	8 000	95 252	102 683	(7 431)	-7%	106 383
Investment revenue	1 201	806	806	0	104	738	(634)	-86%	806
Transfers recognised - operational	40 252	41 210	41 210	-	36 691	36 794	(103)	-0%	41 210
Other own revenue	23 867	38 515	38 515	1 927	24 883	31 577	(6 694)	-21%	38 515
Total Revenue (excluding capital transfers and contributions)	198 884	217 580	210 136	11 148	186 435	199 902	(13 467)	-7%	217 580
Employee costs	70 984	69 838	69 838	5 897	65 593	62 193	3 400	5%	69 838
Remuneration of Councillors	4 401	5 046	5 046	398	4 308	4 626	(317)	-7%	5 046
Depreciation & asset impairment	62 117	7 337	7 337	-	-	6 725	(6 725)	-100%	7 337
Finance charges	1 761	5 468	5 468	35	774	5 013	(4 238)	-85%	5 468
Materials and bulk purchases	66 010	73 894	73 894	5 005	62 952	67 735	(4 782)	-7%	73 894
Transfers and grants	247	-	-	-	-	-	-	-	-
Other expenditure	60 319	54 381	54 381	4 562	40 057	53 671	(13 614)	-25%	54 381
Total Expenditure	265 840	215 964	215 964	15 898	173 685	199 963	(26 278)	-13%	215 964
Surplus/(Deficit)	(66 975)	1 616	(5 828)	(4 750)	12 750	(61)	12 811	-21126%	1 616
Transfers recognised - capital	9 539	14 602	14 602	750	5 430	11 465	(6 035)	-53%	14 602
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(57 437)	16 218	8 774	(4 000)	18 180	11 405	6 776	59%	16 218
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(57 437)	16 218	8 774	(4 000)	18 180	11 405	6 776	59%	16 218
Capital expenditure & funds sources									
Capital expenditure	11 646	20 739	18 339	2 675	11 966	17 091	(5 125)	-30%	20 739
Capital transfers recognised	10 195	13 905	11 505	2 660	8 437	10 826	(2 389)	-22%	13 905
Borrowing	1 156	-	-	-	-	-	-	-	-
Internally generated funds	295	6 834	6 834	15	3 529	6 264	(2 736)	-44%	6 834
Total sources of capital funds	11 646	20 739	18 339	2 675	11 966	17 091	(5 125)	-30%	20 739
Financial position									
Total current assets	138 300	110 700	110 700	-	153 971	-	-	-	110 700
Total non current assets	832 698	937 687	937 687	-	840 930	-	-	-	937 687
Total current liabilities	61 066	31 639	31 639	-	121 926	-	-	-	31 639
Total non current liabilities	47 126	36 071	36 071	-	1 468	-	-	-	36 071
Community wealth/Equity	862 806	980 677	980 677	871 508	871 508	871 508	-	-	980 677
Cash flows									
Net cash from (used) operating	21 912	23 890	23 890	(2 748)	24 410	37 742	13 332	35%	23 890
Net cash from (used) investing	(11 554)	(20 610)	(20 610)	(2 675)	(10 762)	(18 892)	(8 131)	43%	(20 610)
Net cash from (used) financing	(1 528)	(590)	(590)	(363)	(625)	(483)	142	-29%	(590)
Cash/cash equivalents at the month end	7 524	1 706	1 706	-	20 546	17 382	(3 165)	-18%	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
Debtors Age Analysis									
Total By Income Source	-	7 405	4 626	6 416	2 968	2 921	22 539	-	46 874
Creditors Age Analysis									
Total Creditors	8 686	1 454	-	-	-	-	-	-	10 140

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

NC073 Emthanjeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May

NC07/3 Emtranhjoni - Table C2 Monthly Budget Statement - Financial Performance (Standard) - 2015/16											
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 - Standard											
Governance and administration											
Executive and council		45 610	51 180	51 180	1 324	48 341	46 915	1 426	3%	51 180	
Budget and treasury office		3 528	4 295	4 295	72	4 321	3 937	384	10%	4 295	
Corporate services		42 000	46 801	46 801	1 244	43 948	42 901	1 047	2%	46 801	
Community and public safety		82	84	84	77	72	77	(5)	-6%	84	
Community and social services		21 483	11 325	11 325	110	5 285	6 151	(866)	-14%	11 325	
Sport and recreation		1 906	1 942	1 942	64	1 911	1 780	131	7%	1 942	
Public safety		182	123	123	5	1 169	113	1 056	933%	123	
Housing		19 318	7 991	7 991	40	1 507	4 077	(2 569)	-63%	7 991	
Health		57	41	41	3	698	38	660	1752%	41	
Economic and environmental services		—	1 227	1 227	—	—	143	(143)	-100%	1 227	
Planning and development		9 072	3 816	3 816	1	1 029	3 498	(2 469)	-71%	3 816	
Road transport		989	1 610	1 610	—	1 000	1 476	(476)	-32%	1 610	
Trading services		8 073	2 207	2 207	1	29	2 023	(1 994)	-99%	2 207	
Electricity		132 257	165 860	165 860	10 463	137 208	154 803	(17 593)	-11%	165 860	
Water		62 855	90 239	90 239	5 556	72 251	82 451	(10 200)	-12%	90 239	
Waste water management		29 827	38 471	38 471	2 910	30 404	35 260	(4 856)	-14%	38 471	
Waste management		27 574	24 322	24 322	1 208	21 756	23 629	(1 873)	-8%	24 322	
Other	4	12 001	12 828	12 828	788	12 799	13 463	(665)	-5%	12 828	
Total Revenue - Standard	2	208 403	232 182	232 182	11 898	191 865	211 367	(19 503)	-9%	232 182	
Expenditure - Standard											
Governance and administration											
Executive and council		48 435	48 553	48 553	3 097	35 924	43 513	(7 590)	-17%	48 553	
Budget and treasury office		14 305	14 054	14 054	887	10 209	12 882	(2 673)	-21%	14 054	
Corporate services		22 532	21 982	21 982	1 524	15 104	19 317	(4 213)	-22%	21 982	
Community and public safety		11 598	12 518	12 518	686	10 610	11 314	(704)	-6%	12 518	
Community and social services		51 153	29 417	29 417	2 499	21 254	25 390	(4 136)	-16%	29 417	
Sport and recreation		27 974	11 849	11 849	840	8 063	10 701	(2 638)	-25%	11 849	
Public safety		4 119	4 654	4 654	416	3 867	4 265	(398)	-9%	4 654	
Housing		8 044	10 367	10 367	1 032	7 363	8 088	(725)	-9%	10 367	
Health		10 854	2 400	2 400	208	1 944	2 200	(255)	-12%	2 400	
Economic and environmental services		262	148	148	3	16	136	(119)	-88%	148	
Planning and development		32 348	28 440	28 440	1 466	17 508	26 875	(9 167)	-34%	28 440	
Road transport		20 882	12 162	12 162	599	9 001	11 036	(2 035)	-18%	12 162	
Trading services		11 466	16 278	16 278	867	8 507	15 639	(7 132)	-46%	16 278	
Electricity		132 290	108 815	108 815	8 732	97 792	103 868	(6 076)	-6%	108 815	
Water		59 848	71 539	71 539	5 662	64 571	66 796	(2 225)	-3%	71 539	
Waste water management		25 644	12 906	12 906	937	11 222	13 565	(2 343)	-17%	12 906	
Waste management		34 145	12 936	12 936	1 029	10 098	10 160	(62)	-1%	12 936	
Other		12 653	11 435	11 435	1 105	11 901	13 348	(1 446)	-11%	11 435	
Total Expenditure - Standard	3	265 840	215 964	215 964	15 898	173 685	199 963	(26 278)	-13%	215 964	
Surplus/ (Deficit) for the year		(57 437)	16 218	16 218	(4 000)	18 180	11 405	6 775	59%	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) - M11 May

NC073 Embarajanti - Table C3 Monthly Budget - Financial Performance (Revenue and Expenditure)										
Vote Description		2015/16		Budget Year 2016/17						
Ref		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
1	Revenue by Vote									
	Vote 1 - EXECUTIVE AND COUNCIL	3 528	4 295	4 295	72	4 321	3 937	384	9.8%	4 295
	Vote 2 - FINANCE AND ADMINISTRATION	42 082	46 885	46 885	1 252	44 020	42 978	1 042	2.4%	46 885
	Vote 3 - PLANNING AND DEVELOPMENT	999	1 610	1 610	-	1 000	1 476	(476)	-32.2%	1 610
	Vote 4 - HEALTH	-	1 227	1 227	-	-	143	(143)	-100.0%	1 227
	Vote 5 - COMMUNITY AND SOCIAL SERVICES	1 906	1 942	1 942	64	1 911	1 780	131	7.3%	1 942
	Vote 6 - PUBLIC SAFETY	19 318	7 991	7 991	40	1 507	4 077	(2 569)	-63.0%	7 991
	Vote 7 - SPORT AND RECREATION	182	123	123	5	1 169	113	1 056	933.4%	123
	Vote 8 - ROAD TRANSPORT	8 073	2 207	2 207	1	29	2 023	(1 994)	-98.6%	2 207
	Vote 10 - HOUSING SERVICES	57	41	41	3	698	38	660	1751.5%	41
	Vote 11 - WASTE MANAGEMENT	12 001	12 828	12 828	788	12 799	13 463	(665)	-4.9%	12 828
	Vote 12 - WASTE WATER MANAGEMENT	27 574	24 322	24 322	1 208	21 756	23 629	(1 873)	-7.9%	24 322
	Vote 13 - ELECTRICITY	62 855	90 239	90 239	5 556	72 251	82 451	(10 200)	-12.4%	90 239
	Vote 14 - WATER	29 827	38 471	38 471	2 910	30 404	35 260	(4 856)	-13.8%	38 471
2	Total Revenue by Vote	208 403	232 182	232 182	11 898	191 865	211 367	(19 503)	-9.2%	232 182
1	Expenditure by Vote									
	Vote 1 - EXECUTIVE AND COUNCIL	14 305	14 054	14 054	887	10 209	12 882	(2 673)	-20.7%	14 054
	Vote 2 - FINANCE AND ADMINISTRATION	34 129	34 499	34 499	2 210	25 714	30 631	(4 917)	-16.1%	34 499
	Vote 3 - PLANNING AND DEVELOPMENT	20 882	12 162	12 162	599	9 001	11 036	(2 035)	-18.4%	12 162
	Vote 4 - HEALTH	262	148	148	3	16	136	(119)	-87.9%	148
	Vote 5 - COMMUNITY AND SOCIAL SERVICES	27 874	11 849	11 849	840	8 063	10 701	(2 638)	-24.7%	11 849
	Vote 6 - PUBLIC SAFETY	8 044	10 367	10 367	1 032	7 363	8 088	(725)	-9.0%	10 367
	Vote 7 - SPORT AND RECREATION	4 119	4 654	4 654	416	3 867	4 265	(398)	-9.3%	4 654
	Vote 8 - ROAD TRANSPORT	11 466	16 278	16 278	867	8 507	15 639	(7 132)	-45.6%	16 278
	Vote 9 - OTHER	1 614	738	738	104	1 207	516	691	133.8%	738
	Vote 10 - HOUSING SERVICES	10 854	2 400	2 400	208	1 944	2 200	(255)	-11.6%	2 400
	Vote 11 - WASTE MANAGEMENT	12 653	11 435	11 435	1 105	11 901	13 348	(1 446)	-10.8%	11 435
	Vote 12 - WASTE WATER MANAGEMENT	34 145	12 936	12 936	1 029	10 098	10 160	(62)	-0.6%	12 936
	Vote 13 - ELECTRICITY	59 848	71 539	71 539	5 662	64 571	66 796	(2 225)	-3.3%	71 539
	Vote 14 - WATER	25 644	12 906	12 906	937	11 222	13 565	(2 343)	-17.3%	12 906
2	Total Expenditure by Vote	265 840	215 964	215 964	15 898	173 685	199 963	(26 278)	-13.1%	215 964
2	Surplus/ (Deficit) for the year	(57 437)	16 218	16 218	(4 000)	18 180	11 405	6 775	59.4%	16 218

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

NC073 Emthanjeni – Table C4 Monthly Budget Statement – Financial Performance (revenue and expenditure) – M11 May

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	1 221	29 505	28 110	1 396	5%	30 665
Property rates - penalties & collection charges		140	—	—	—	—	—	—	—	—
Service charges - electricity revenue		67 805	56 203	56 203	3 703	46 639	51 732	(5 093)	-10%	56 203
Service charges - water revenue		22 236	25 864	25 864	2 130	24 798	25 623	(825)	-3%	25 864
Service charges - sanitation revenue		10 937	15 972	15 972	1 354	14 883	15 975	(1 092)	-7%	15 972
Service charges - refuse revenue		5 913	8 226	783	780	8 570	9 245	(675)	-7%	8 226
Service charges - other		396	118	118	32	363	108	255	236%	118
Rental of facilities and equipment		788	786	786	62	741	720	21	3%	786
Interest earned - external investments		1 201	806	806	0	104	738	(634)	-86%	806
Interest earned - outstanding debtors		558	954	954	108	1 070	875	196	22%	954
Fines		19 399	6 943	6 943	14	1 384	3 116	(1 732)	-56%	6 943
Licences and permits		520	2 508	2 508	35	352	2 269	(1 947)	-85%	2 508
Transfers recognised - operational		40 252	41 210	41 210	—	36 691	36 794	(103)	0%	41 210
Other revenue		2 602	27 195	27 195	1 708	20 930	24 448	(3 519)	-14%	27 195
Gains on disposal of PPE		—	130	130	—	405	119	286	241%	130
Total Revenue (excluding capital transfers and contributions)		198 864	217 580	210 136	11 148	186 435	199 902	(13 467)	-7%	217 580
Expenditure By Type										
Employee related costs		70 984	69 838	69 838	5 897	65 593	62 193	3 400	5%	69 838
Remuneration of councillors		4 401	5 046	5 046	398	4 308	4 626	(317)	-7%	5 046
Debt impairment		30 653	8 901	8 901	—	—	6 991	(6 991)	-100%	8 901
Depreciation & asset impairment		62 117	7 337	7 337	—	—	6 725	(6 725)	-100%	7 337
Finance charges		1 761	5 468	5 468	35	774	5 013	(4 238)	-85%	5 468
Bulk purchases		54 420	57 123	57 123	4 040	53 257	52 362	894	2%	57 123
Other materials		11 590	16 771	16 771	966	9 696	15 372	(5 677)	-37%	16 771
Contracted services		9 082	9 846	9 846	783	5 603	7 455	(1 852)	-25%	9 846
Transfers and grants		247	—	—	—	—	—	—	—	—
Other expenditure		20 173	35 634	35 634	3 779	34 454	39 226	(4 771)	-12%	35 634
Loss on disposal of PPE		411	—	—	—	—	—	—	—	—
Total Expenditure		265 840	215 964	215 964	15 898	173 685	199 963	(26 278)	-13%	215 964
Surplus/(Deficit)		(66 975)	1 616	(5 828)	(4 750)	12 750	(81)	12 831	(0)	1 616
Transfers recognised - capital		9 539	14 602	14 602	750	5 430	11 465	(6 035)	(0)	14 602
Surplus/(Deficit) after capital transfers & contributions		(57 437)	16 218	8 774	(4 000)	18 180	11 405	—	—	16 218
Taxation		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after taxation		(57 437)	16 218	8 774	(4 000)	18 180	11 405	—	—	16 218
Attributable to minorities		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		(57 437)	16 218	8 774	(4 000)	18 180	11 405	—	—	16 218
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year		(57 437)	16 218	8 774	(4 000)	18 180	11 405	—	—	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) - M11 May

Vote Description		2015/16	Budget Year 2016/17						Full Year Forecast	
Ref		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	
2	<u>Multi-Year expenditure appropriation</u>	-	-	-	-	-	-	-	-	-
4,7	<u>Vote 1 - EXECUTIVE AND COUNCIL</u>	-	-	-	-	-	-	-	-	-
2	<u>Total Capital Multi-year expenditure</u>	161	137	137	-	16	126	(110)	-88%	137
	<u>Single Year expenditure appropriation</u>	779	1 735	1 735	-	77	1 591	(1 513)	-95%	1 735
	<u>Vote 2 - FINANCE AND ADMINISTRATION</u>	178	296	296	-	-	271	(271)	-100%	296
	<u>Vote 5 - COMMUNITY AND SOCIAL SERVICES</u>	79	63	63	12	12	58	(46)	-79%	63
	<u>Vote 6 - PUBLIC SAFETY</u>	-	75	75	-	1 000	69	931	1355%	75
	<u>Vote 7 - SPORT AND RECREATION</u>	6 673	4 200	4 200	2 273	8 087	3 850	4 238	110%	4 200
	<u>Vote 8 - ROAD TRANSPORT</u>	34	29	29	-	-	27	(27)	-100%	29
	<u>Vote 11 - WASTE MANAGEMENT</u>	1 140	981	981	-	164	899	(736)	-82%	981
	<u>Vote 12 - WASTE WATER MANAGEMENT</u>	2 589	5 400	5 400	239	2 404	4 950	(2 546)	-51%	5 400
	<u>Vote 13 - ELECTRICITY</u>	14	7 822	5 422	150	206	5 250	(5 044)	-96%	7 822
4	<u>Vote 14 - WATER</u>	11 646	20 739	18 339	2 675	11 966	17 091	(5 125)	-30%	20 739
	<u>Total Capital single-year expenditure</u>	11 646	20 739	18 339	2 675	11 966	17 091	(5 125)	-30%	20 739
	<u>Total Capital Expenditure</u>									
	<u>Capital Expenditure - Standard Classification</u>									
	<u>Governance and administration</u>	940	1 873	1 873	-	93	1 717	(1 624)	-95%	1 873
	<u>Executive and council</u>	161	137	137	-	16	126	(110)	-88%	137
	<u>Budget and treasury office</u>	484	1 385	1 385	-	53	1 270	(1 217)	-96%	1 385
	<u>Corporate services</u>	295	350	350	-	25	321	(296)	-92%	350
	<u>Community and public safety</u>	257	434	434	12	1 012	398	614	154%	434
	<u>Community and social services</u>	178	296	296	-	-	271	(271)	-100%	296
	<u>Sport and recreation</u>	-	75	75	-	1 000	69	931	1355%	75
	<u>Public safety</u>	79	63	63	12	12	58	(46)	-79%	63
	<u>Economic and environmental services</u>	6 673	4 200	4 200	2 273	8 087	3 850	4 238	110%	4 200
	<u>Road transport</u>	6 673	4 200	4 200	2 273	8 087	3 850	4 238	110%	4 200
	<u>Trading services</u>	3 778	14 232	11 832	389	2 773	11 126	(8 353)	-75%	14 232
	<u>Electricity</u>	2 589	5 400	5 400	239	2 404	4 950	(2 546)	-51%	5 400
	<u>Water</u>	14	7 822	5 422	150	206	5 250	(5 044)	-96%	7 822
	<u>Waste water management</u>	1 140	981	981	-	164	899	(736)	-82%	981
	<u>Waste management</u>	34	29	29	-	-	27	(27)	-100%	29
	<u>Other</u>	-	-	-	-	-	-	-	-	-
3	<u>Total Capital Expenditure - Standard Classification</u>	11 646	20 739	18 339	2 675	11 966	17 091	(5 125)	-30%	20 739
	<u>Funded by:</u>									
	<u>National Government</u>	10 195	13 905	11 505	2 660	8 437	10 826	(2 389)	-22%	13 905
6	<u>Transfers recognised - capital</u>	10 195	13 905	11 505	2 660	8 437	10 826	(2 389)	-22%	13 905
	<u>Borrowing</u>	1 156	-	-	-	-	-	-	-	-
	<u>Internally generated funds</u>	295	6 834	6 834	15	3 529	6 264	(2 736)	-44%	6 834
	<u>Total Capital Funding</u>	11 646	20 739	18 339	2 675	11 966	17 091	(5 125)	-30%	20 739

Table C6: Monthly Budget Statement - Financial Position
 NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		14 845	968	968	88	968
Call investment deposits		—	10 075	10 075	15 523	10 075
Consumer debtors		60 532	22 824	22 824	78 436	22 824
Other debtors		—	11 277	11 277	(2 959)	11 277
Current portion of long-term receivables		2	—	—	—	—
Inventory		62 922	65 556	65 556	62 884	65 556
Total current assets		138 300	110 700	110 700	153 971	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	835 738	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	840 930	937 687
TOTAL ASSETS		970 999	1 048 386	1 048 386	994 902	1 048 386
LIABILITIES						
Current liabilities						
Bank overdraft		7 321	9 338	9 338	13 045	9 338
Borrowing		1 065	688	688	506	688
Consumer deposits		2 193	2 289	2 289	2 262	2 289
Trade and other payables		49 018	16 352	16 352	51 502	16 352
Provisions		1 469	2 972	2 972	54 610	2 972
Total current liabilities		61 066	31 639	31 639	121 926	31 639
Non current liabilities						
Borrowing		40 096	—	—	—	—
Provisions		7 030	36 071	36 071	1 468	36 071
Total non current liabilities		47 126	36 071	36 071	1 468	36 071
TOTAL LIABILITIES		108 193	67 709	67 709	123 394	67 709
NET ASSETS	2	862 806	980 677	980 677	871 508	980 677
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		862 806	980 677	980 677	869 255	980 677
Reserves		—	—	—	2 253	—
TOTAL COMMUNITY WEALTH/EQUITY	2	862 806	980 677	980 677	871 508	980 677

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Table C7: Monthly Budget Statement - Cash Flow

NC073 Enthanjeni - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	Budget Year 2016/17						
		2015/16	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates, penalties & collection charges		19 106	27 999	27 999	2 513	21 189	25 666	27 999
Service charges		94 706	99 902	99 902	8 068	86 236	91 577	99 902
Other revenue		8 813	34 954	34 954	1 819	23 408	32 041	34 954
Government - operating		42 853	41 210	41 210	-	35 295	37 776	41 210
Government - capital		10 775	14 602	14 602	750	14 617	13 385	14 602
Interest		1 760	806	806	0	104	738	806
Payments								
Suppliers and employees		(154 090)	(190 113)	(190 113)	(15 863)	(155 679)	(158 428)	(190 113)
Finance charges		(1 761)	(5 468)	(5 468)	(35)	(760)	(5 013)	(5 468)
Transfers and Grants		(247)	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		21 912	23 890	23 890	(2 748)	24 410	37 742	23 890
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE		91	130	130	-	405	119	130
Decrease (increase) other non-current receivables		(0)	-	-	-	-	-	-
Payments								
Capital assets		(11 646)	(20 739)	(20 739)	(2 675)	(11 167)	(19 011)	(20 739)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(11 554)	(20 610)	(20 610)	(2 675)	(10 762)	(18 892)	(20 610)
CASH FLOWS FROM FINANCING ACTIVITIES								
Borrowing long term/refinancing		1 156	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	98	98	12	83	90	98
Payments								
Repayment of borrowing		(2 684)	(688)	(688)	(375)	(709)	(573)	(688)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 528)	(590)	(590)	(363)	(625)	(483)	(590)
NET INCREASE/ (DECREASE) IN CASH HELD		8 830	2 691	2 691	(5 786)	13 023	18 366	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		20 546	17 382	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 Emthangeni - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M11 May

Description		Ref	Budget Year 2016/17												Budget Year 2017/18			Budget Year 2018/19	
			July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Year 2017/18	Year +1	Year +2		
R thousands		1																	
Cash Receipts By Source																			
	Property sales		1 179	2 564	1 924	1 380	3 906	1 195	1 028	1 294	3 185	1 020	2 513	6 810	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	2 926	3 965	4 765	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	1 999	5 128	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	1 252	3 592	15 045	15 131	16 467		
	Service charges - refuse		505	661	710	780	409	377	665	816	942	704	820	425	7 815	7 545	6 583		
	Service charges - other		33	33	37	33	33	34	33	22	38	34	32	(245)	118	270	132		
	Rental of facilities and equipment		65	72	72	67	75	59	97	41	69	63	62	(56)	686	734	770		
	Interest earned - external investments		25	15	2	4	2	-	36	6	8	8	0	701	806	830	863		
	Fines		149	96	37	154	470	15	291	77	72	10	14	5 159	6 543	6 870	7 076		
	Licences and permits		32	33	34	36	39	24	29	29	37	24	35	1 626	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	2 055	1 708	4 817	25 747	26 967	43 475		
	Cash Receipts by Source		23 190	12 682	13 554	11 280	13 912	18 268	13 690	12 921	24 702	9 613	12 400	38 639	204 870	212 149	284 431		
Other Cash Flows by Source																			
	Transfer receipts - capital		680	-	7 283	-	-	4 904	-	4 000	-	-	750	(3 015)	14 602	14 342	13 798		
	Proceeds on disposal of PPE		-	15	111	(11)	-	-	-	71	210	-	-	(276)	130	139	148		
	Increase in consumer deposits		8	14	2	2	6	5	4	-	(12)	45	12	270	98	90	71		
	Total Cash Receipts by Source		23 878	12 711	20 950	11 281	13 918	23 188	13 684	16 992	24 899	9 658	13 162	35 359	219 699	228 720	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	5 897	4 099	69 691	73 073	77 674		
	Remuneration of councillors		367	321	419	387	401	387	443	391	398	398	398	639	4 948	5 015	5 269		
	Interest paid		105	63	140	146	11	186	24	11	43	1	35	4 694	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	3 911	1 148	52 332	55 359	90 859		
	Bulk purchases - Water & Sewer		78	406	(135)	196	292	-	378	248	276	204	129	368	2 440	2 736	4 315		
	Other materials		346	333	625	922	900	1 039	1 290	746	1 871	657	966	7 075	16 771	18 864	30 971		
	Contracted services		253	474	532	531	1 185	172	676	107	851	39	783	4 243	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	2 265	3 779	(304)	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	15 888	21 962	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	2 675	8 773	20 739	20 405	22 006		
	Repayment of borrowing		-	-	334	-	-	-	-	-	-	-	375	(21)	688	-	-		
	Total Cash Payments by Type		16 658	19 412	18 645	16 538	18 094	14 149	17 991	14 765	17 210	13 885	18 948	30 714	217 009	227 692	297 654		
NET INCREASE/(DECREASE) IN CASH																			
HELD																			
Cash/cash equivalents at the monthly/year begin				7 220	(6 702)	2 305	(4 175)	9 049	(4 297)	2 228	7 689	(4 227)	(5 786)	4 645	2 691	(972)	795		
Cash/cash equivalents at the monthly/year end:				7 524	14 744	8 042	10 348	5 091	9 965	5 668	7 894	15 583	11 356	5 570	7 524	10 214	9 243		
				14 744	8 042	10 348	5 091	916	9 965	5 668	7 894	15 583	11 356	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 - M11 May

Description	NT Code	Budget Year 2016/17										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.e Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	1 693	1 327	1 144	1 107	1 265	5 723	-	12 258	9 239	13 894	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	3 556	1 988	904	849	647	3 622	-	11 566	6 022	2 725	
Receivables from Non-exchange Transactions - Property Rates	1400	-	831	385	3 590	279	313	8 261	-	13 656	12 441	7 075	
Receivables from Exchange Transactions - Waste Water Management	1500	-	803	544	466	451	418	2 892	-	5 574	4 227	5 842	
Receivables from Exchange Transactions - Waste Management	1600	-	414	257	227	215	211	1 613	-	2 936	2 266	2 719	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	
Interest on Areak Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	4 285	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	-	109	125	85	68	68	427	-	883	649	3 754	
Total By Income Source	2000	-	7 405	4 626	6 416	2 968	2 921	22 539	-	46 874	34 844	40 292	
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	-	426	317	264	186	168	2 229	-	3 590	2 847	2 116	
Commercial	2300	-	1 990	903	364	272	117	1 163	-	4 809	1 916	1 095	
Households	2400	-	4 525	3 134	5 550	2 265	2 396	17 862	-	35 732	28 073	32 831	
Other	2500	-	464	272	238	246	239	1 285	-	2 743	2 007	4 250	
Total By Customer Group	2600	-	7 405	4 626	6 416	2 968	2 921	22 539	-	46 874	34 844	40 292	

Approved

Creditors' analysis

Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2016/17									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600	-	-								-	
Trade Creditors	0700	2 280	1 454								3 735	1
Auditor General	0800	-	-								-	-
Other	0900	6 405	-								6 405	2 337
Total By Customer Type	1000	8 686	1 454	-	-	-	-	-	-	-	10 140	2 339

Investment portfolio analysis

NC073 Emthanjeni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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

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Allocation and grant receipts and expenditure: - Operating Revenue Framework

NC073 Emthanjeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

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
Operating Transfers and Grants										
National Government:		39 459	38 822	38 822	-	33 114	35 587	(2 692)	-7.6%	38 822
Local Government Equitable Share		35 929	36 197	36 197	-	30 489	33 181	(2 692)	-8.1%	36 197
Finance Management		1 600	1 625	1 625	-	1 625	1 490			1 625
Municipal Systems Improvement		930	-	-			-			-
EPWP Incentive		1 000	1 000	1 000	-	1 000	917			1 000
Other transfers and grants [insert description]										
Provincial Government:		1 177	2 388	2 388	-	1 841	2 189	(348)	-15.9%	2 388
Health subsidy		-	1 227	1 227			1 125	(1 125)	-100.0%	1 227
Housing		35	-	-		680	-	680	#DIV/0!	-
Sport and Recreation	4	1 142	1 161	1 161	-	1 161	1 064	97	9.1%	1 161
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total Operating	5	40 638	41 210	41 210	-	34 955	37 776	(3 040)	-8.0%	41 210
Capital Transfers and Grants										
National Government:		13 398	14 602	12 202	750	11 033	11 185	(152)	-1.4%	14 602
Municipal Infrastructure Grant		11 898	11 602	9 202	-	7 283	8 435	(1 152)	-13.7%	11 602
Regional Bulk Infrastructure		-	-	-	750	750	-	750	#DIV/0!	-
Integrated National Electrification		1 500	3 000	3 000	-	3 000	2 750	250	9.1%	3 000
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total Capital	5	13 398	14 602	12 202	750	11 033	11 185	(152)	-1.4%	14 602
TOTAL RECEIPTS	5	54 034	55 812	53 412	750	45 988	48 961	(3 192)	-6.5%	55 812

Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

Description		Ref	2015/16	Budget Year 2016/17						YTD variance	YTD variance	Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
EXPENDITURE												
Operating expenditure of Transfers and Grants												
National Government:												
Local Government Equitable Share												
Finance Management												
Municipal Systems Improvement												
EPWP Incentive												
Other transfers and grants [insert description]												
Provincial Government:												
Health subsidy												
Housing												
Sport and Recreation												
District Municipality:												
[insert description]												
Other grant providers:												
[insert description]												
Total operating expenditure of Transfers and Grants:												
Capital expenditure of Transfers and Grants												
National Government:												
Municipal Infrastructure Grant (MIG)												
Integrated National Electrification Programme												
Other capital transfers [insert description]												
Provincial Government:												
District Municipality:												
Other grant providers:												
Total capital expenditure of Transfers and Grants												
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS												

Shen

Expenditure on councillor and board members allowances and employee benefits

NC073 Emthantlanti - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration		2015/16	Budget Year 2016/17					Full Year Forecast	
Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	
Councillors (Political Office Bearers plus Other)	Basic Salaries and Wages	2 892	3 451	278	3 019	3 163	(144)	-5%	
	Pension and UIF Contributions	198	—	—	(12)	—	(12)	#DIV/0!	
	Medical Aid Contributions	18	—	—	—	—	—	—	
	Motor Vehicle Allowance	931	1 150	87	944	1 054	(110)	-10%	
	Cellphone Allowance	361	395	33	357	362	(5)	-1%	
	Other benefits and allowances	—	51	—	—	47	(47)	-100%	
	Sub Total - Councillors	4 401	5 046	398	4 308	4 626	(317)	-7%	
	Senior Managers of the Municipality								
	Basic Salaries and Wages	4 009	3 833	249	3 231	3 513	(282)	-8%	
	Pension and UIF Contributions	769	672	45	466	616	(149)	-24%	
	Medical Aid Contributions	161	115	—	22	105	(84)	-80%	
	Motor Vehicle Allowance	546	755	58	628	692	(65)	-9%	
	Cellphone Allowance	116	138	12	127	127	1	1%	
	Other benefits and allowances	279	268	40	204	246	(42)	-17%	
	Sub Total - Senior Managers of Municipality	5 881	5 781	404	4 678	5 299	(621)	-12%	
Other Municipal Staff									
Basic Salaries and Wages	47 208	48 768	3 811	43 053	44 704	(1 651)	-4%		
Pension and UIF Contributions	8 217	8 721	683	7 447	7 994	(547)	-7%		
Medical Aid Contributions	1 889	1 810	223	1 951	1 659	292	18%		
Overtime	3 139	1 477	331	2 883	1 354	1 509	111%		
Motor Vehicle Allowance	1 025	1 124	77	874	1 031	(157)	-15%		
Cellphone Allowance	127	233	13	145	213	(68)	-32%		
Housing Allowances	536	687	53	596	630	(33)	-5%		
Other benefits and allowances	2 928	1 179	344	2 252	1 080	1 172	108%		
Post-retirement benefit obligations	36	58	—	—	53	(53)	-100%		
Sub Total - Other Municipal Staff	65 104	64 057	5 533	59 182	58 719	463	1%		
Total Parent Municipality	75 386	74 884	6 335	68 168	68 644	(475)	-1%		
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Long service awards	—	—	—	—	—	—	—	—	
Sub Total - Board Members of Entities	—	—	—	—	—	—	—	—	
Senior Managers of Entities									
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	
Sub Total - Senior Managers of Entities	—	—	—	—	—	—	—	—	
Other Staff of Entities									
Post-retirement benefit obligations	—	—	—	—	—	—	—	—	
Sub Total - Other Staff of Entities	—	—	—	—	—	—	—	—	
Total Municipal Entities	—	—	—	—	—	—	—	—	
TOTAL SALARY, ALLOWANCES & BENEFITS									
	75 386	74 884	6 335	68 168	68 644	(475)	-1%	74 884	
% Increase		-0.7%						-0.7%	
TOTAL MANAGERS AND STAFF									
	70 964	69 838	5 937	63 860	64 018	(158)	0%	69 838	

Capital programme performance

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

Month	2015/16	Budget Year 2016/17						% spend of Original Budget	
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		YTD variance %
R thousands									
Monthly expenditure performance trend									
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	2 675	#VALUE!	20 497	#VALUE!	#VALUE!	#VALUE!
June	1 099	242	242	-		20 739	-		
Total Capital expenditure	11 646	20 739	20 739	11 966					

Approved

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

A handwritten signature in dark ink, appearing to be 'P. Brown', is written in the right margin of the page.

Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2015/16	Budget Year 2016/17
Organs of State	3 483	3 590
Commercial	4 664	4 809
Households	34 660	35 732
Other	2 660	2 743

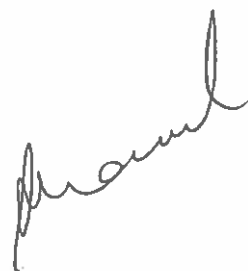


Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deduction	VAT (output les Pensions / Reti	Loan repaymen	Trade Creditors	Auditor Genera
2015/16	-	-	-	-	-	-	1
Budget Year 2016/	-	-	-	-	-	-	3 735

Chart C1 2016/17 Capital Expenditure Monthly Trend: actual v 1

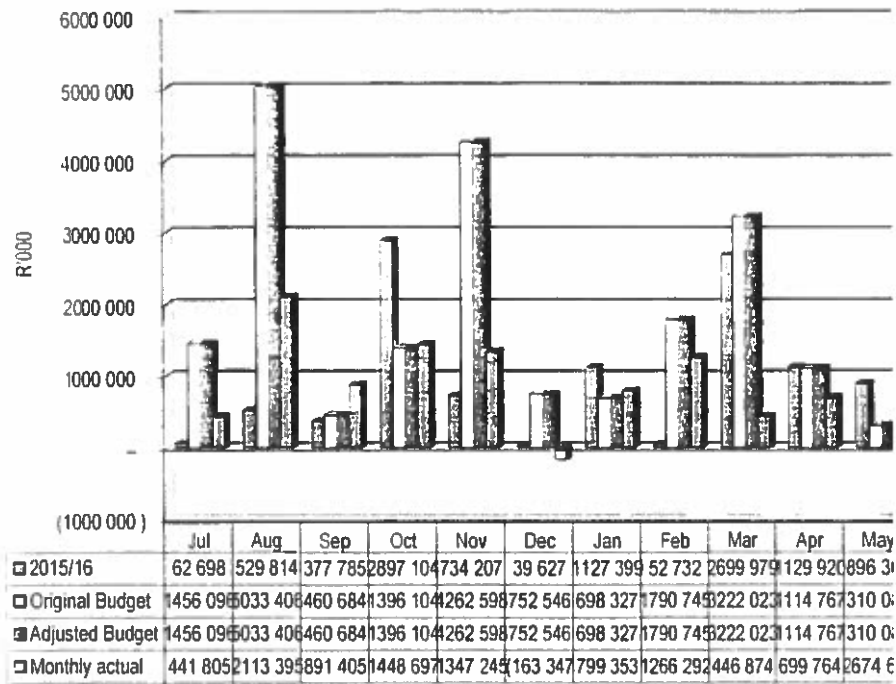


Chart C2 2016/17 Capital Expenditure: YTD actual v YTD

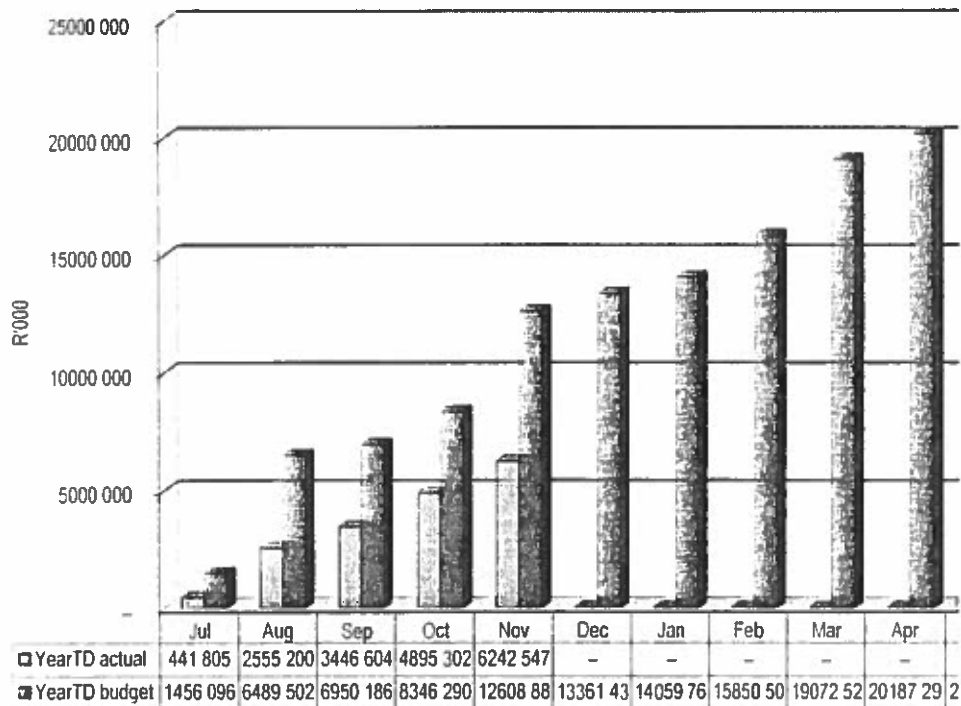


Chart C3 Aged Consumer Debtors Analysis



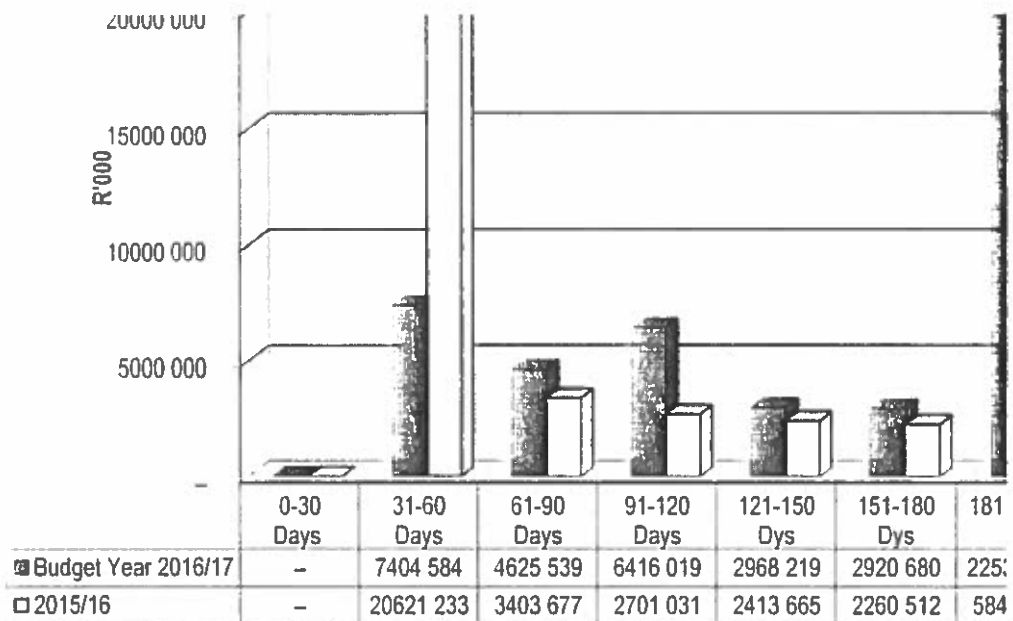
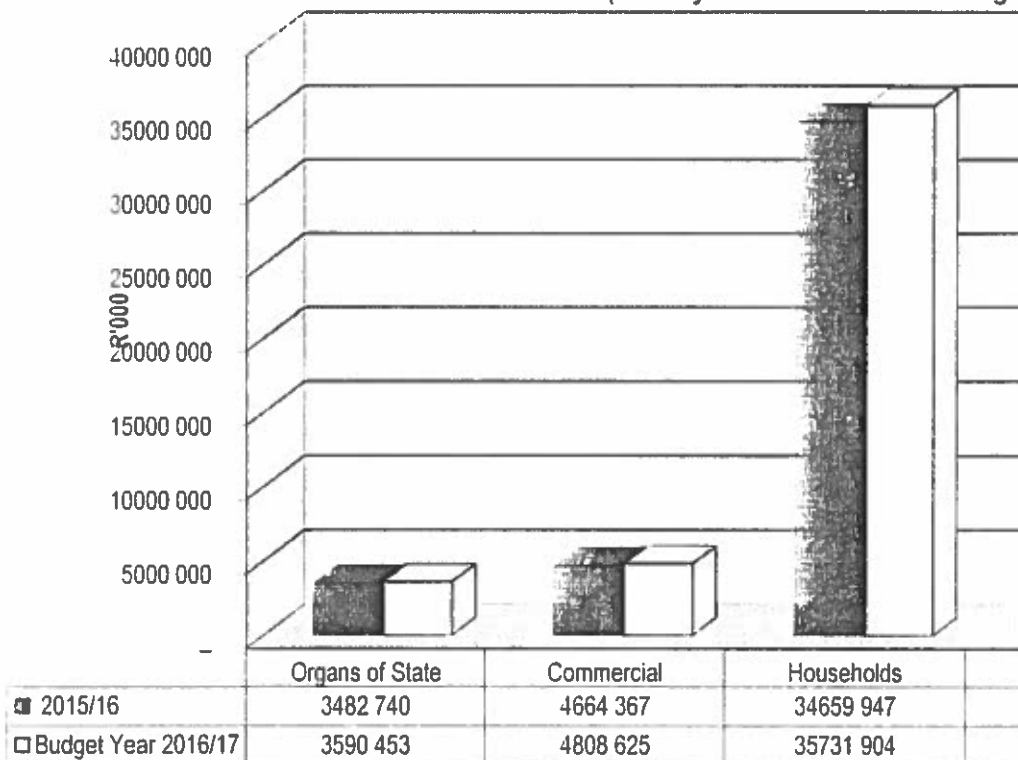


Chart C4 Consumer Debtors (total by Debtor Customer Category)

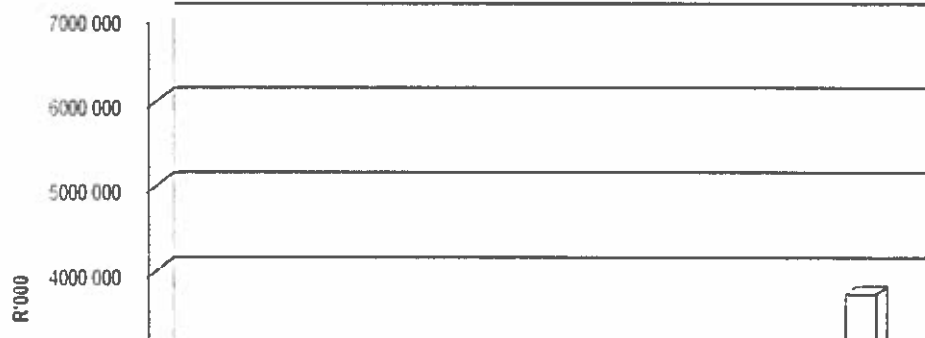


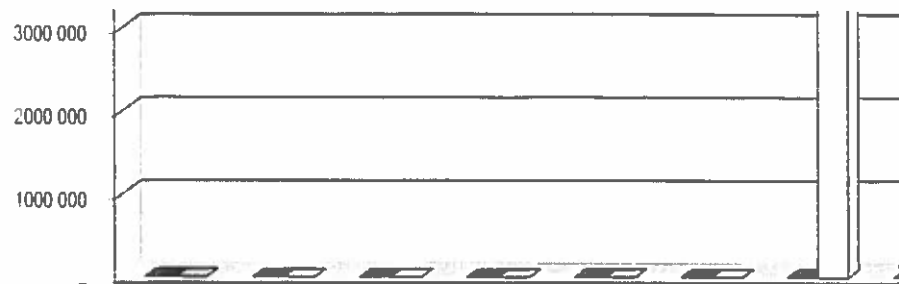
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Other

2 337
6 405

Chart C5 Aged Creditors Analysis





	Bulk Electricity	Bulk Water	PAYE deductions	GST (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Audit
2015/16	-	-	-	-	-	-	1 420	-
Budget Year 2016/17	-	-	-	-	-	-	3734 742	-

target



	Jun
661098 778	
88 241 863	
88 241 863	
01 -	

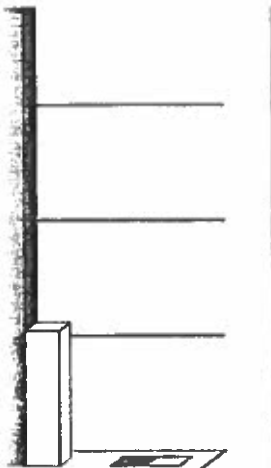
target



May	Jun
-	-
0497 38	20739 24



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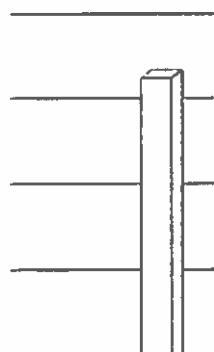


Dys-1 Yr	Over 1Yr
38 630	-
3 844	-

ry)



Other
2660 408
2742 688



Pravet

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 May 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

14/06/2017

A handwritten signature in black ink, appearing to be 'Isak Visser', written over a horizontal line.

