

EMTHANJENI MUNICIPALITY



3th QUARTER BUDGET STATEMENT FOR THE YEAR 2016-2017

SCHEDULE C:

QUARTERLY 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 Quarterly 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 - Quarterly Budget Statement

The Quarterly budget statement for March 2017 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

The audited outcomes for 2015/2016 reflected in this report are Final for June 2016 as the Annual Financial Statements were completed and submitted to and audited by the Auditor General on 31 August 2016.

1.1.1 Financial problems or risks facing the municipality

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

1.1.2 Relevant information

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

The abnormally high revenue includes the annual property rates and other fixed service charges billed to consumers for the 2016/2017 financial year, this situation arose because certain customers being billed Quarterly. As well as operating grants received that exceeds the Quarterly budget the reason for this being that there was no payment schedule available at the time of concluding the budget.

Operating expenditure incurred amounts to -13% below the year-to-date operating expenditure. 46.8% of the total capital budget has been spent at 31 Quarterly 2017, with 67.2% of that being funded from capital grants.¹

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

Section 2 - Resolutions

IN-YEAR REPORTS 2015/2016

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

RECOMMENDATION:

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

Section 3 - Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments)

Revenue by Source

Year-to-date revenue realised R2, 139 million below year-to-date budget projections for March 2017².

Operating expenditure by type

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

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

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 R8,592 million or 46.8% of the capital budget of R18.339 million⁴, 67.2% 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	4 058
Service charges - electricity revenue	(3 615)
Fines	(2 223)
Licences and permits	(1 588)
<u>EXPENDITURE BY TYPE</u>	
Debt impairment	(6 091)
Depreciation & asset impairment	(5 503)
Other expenditure	(3 911)
<u>CAPITAL EXPENDITURE</u>	
Road transport	621
Electricity	(1 886)
Water	(4 907)
Waste water management	(572)
<u>Cash Flow</u>	
Service charges	(3 190)
Other revenue	(7 197)
Capital assets	(6 034)

3.4 Remedial or corrective steps

<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
Fines		
Licences and permits		
<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
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)

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

NC073 Emthanjani - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q3 Third Quarter

R thousands	Description	Ref	Budget Year: 2016/17																	
			2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast									
	Revenue - Standard	1																		
	Governance and administration																			
	Executive and council		45 610	51 180	51 180	9 100	45 676	38 365	7 291	19%	51 180									
	Budget and treasury office		3 528	4 295	4 295	1 060	4 175	3 221	954	30%	4 295									
	Corporate services		42 000	46 801	46 801	8 032	41 447	35 101	6 346	18%	46 801									
	Community and public safety																			
	Community and social services		21 463	11 325	11 325	697	5 082	6 378	(1 287)	-20%	11 325									
	Sport and recreation		1 906	1 942	1 942	644	1 795	1 457	339	23%	1 942									
	Public safety		182	123	123	6	1 164	93	1 072	1158%	123									
	Housing		19 318	7 991	7 991	44	1 440	4 369	(2 929)	-67%	7 991									
	Health		57	41	41	3	693	31	662	2147%	41									
	Economic and environmental services																			
	Planning and development		9 072	3 816	3 816	302	1 028	2 862	(1 834)	-64%	3 816									
	Road transport		999	1 610	1 610	300	1 000	1 207	(207)	-17%	1 610									
	Environmental protection		8 073	2 207	2 207	2	28	1 655	(1 627)	-98%	2 207									
	Trading services																			
	Electricity		132 257	165 860	165 860	14 563	116 449	128 069	(11 620)	-9%	165 860									
	Water		62 855	90 239	90 239	6 139	61 040	68 047	(7 007)	-10%	90 239									
	Waste water management		29 827	38 471	38 471	3 293	25 195	29 460	(4 265)	-14%	38 471									
	Waste management		27 574	24 322	24 322	3 204	18 994	19 491	(497)	-3%	24 322									
	Other		12 001	12 828	12 828	1 927	11 219	11 071	148	1%	12 828									
	Total Revenue - Standard	2	208 403	232 182	232 182	24 662	168 244	175 685	(7 451)	-4%	232 182									
	Expenditure - Standard																			
	Governance and administration																			
	Executive and council		48 435	48 553	48 553	3 434	30 593	35 917	(5 324)	-15%	48 553									
	Budget and treasury office		14 305	14 054	14 054	886	8 546	10 540	(1 994)	-19%	14 054									
	Corporate services		22 532	21 982	21 982	1 454	12 713	16 070	(3 357)	-21%	21 982									
	Community and public safety																			
	Community and social services		51 153	29 417	29 417	2 681	17 017	21 314	(4 297)	-20%	29 417									
	Sport and recreation		27 874	11 849	11 849	1 056	6 485	8 806	(2 321)	-26%	11 849									
	Public safety		4 119	4 654	4 654	471	3 178	3 490	(312)	-9%	4 654									
	Housing		8 044	10 367	10 367	985	5 767	7 107	(1 340)	-19%	10 367									
	Health		10 854	2 400	2 400	165	1 574	1 800	(226)	-13%	2 400									
	Economic and environmental services																			
	Planning and development		32 348	28 440	28 440	2 074	14 428	21 812	(7 384)	-34%	28 440									
	Road transport		20 882	12 162	12 162	1 148	7 590	9 065	(1 475)	-16%	12 162									
	Environmental protection		11 466	16 278	16 278	926	6 838	12 747	(5 908)	-46%	16 278									
	Trading services																			
	Electricity		132 290	108 815	108 815	8 463	81 546	85 745	(4 199)	-5%	108 815									
	Water		59 848	71 539	71 539	4 868	54 436	54 836	(400)	-1%	71 539									
	Waste water management		25 644	12 906	12 906	1 174	9 135	11 195	(2 060)	-18%	12 906									
	Waste management		34 145	12 936	12 936	1 040	8 132	8 733	(601)	-7%	12 936									
	Other		12 653	11 435	11 435	1 381	9 844	10 982	(1 137)	-10%	11 435									
	Total Expenditure - Standard	3	265 840	215 964	215 964	16 763	144 578	165 261	(20 683)	-13%	215 964									
	Surplus/ (Deficit) for the year		(57 437)	16 218	16 218	7 899	23 666	10 434	13 232	127%	16 218									

Table C2: Quarterly 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: Quarterly Budget Statement -- Financial Performance (revenue and expenditure by municipal vote)

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

NC073 Emthanjani - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter

Vote Description		Budget Year 2016/17									
R thousands	Ref	2015/16									
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
Revenue by Vote											
Vote 1 - EXECUTIVE AND COUNCIL	1	3 528	4 295	4 295	1 060	4 175	3 221	954	29.6%	4 295	
Vote 2 - FINANCE AND ADMINISTRATION		42 082	46 885	46 885	8 040	41 501	35 164	6 337	18.0%	46 885	
Vote 3 - PLANNING AND DEVELOPMENT		999	1 610	1 610	300	1 000	1 207	(207)	-17.2%	1 610	
Vote 4 - HEALTH		-	1 227	1 227	-	-	429	(429)	-100.0%	1 227	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 906	1 942	1 942	644	1 795	1 457	339	23.3%	1 942	
Vote 6 - PUBLIC SAFETY		19 318	7 991	7 991	44	1 440	4 369	(2 929)	-67.1%	7 991	
Vote 7 - SPORT AND RECREATION		182	123	123	6	1 164	93	1 072	1157.6%	123	
Vote 8 - ROAD TRANSPORT		8 073	2 207	2 207	2	28	1 655	(1 627)	-98.3%	2 207	
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-	
Vote 10 - HOUSING SERVICES		57	41	41	3	693	31	662	2146.6%	41	
Vote 11 - WASTE MANAGEMENT		12 001	12 828	12 828	1 927	11 219	11 071	148	1.3%	12 828	
Vote 12 - WASTE WATER MANAGEMENT		27 574	24 322	24 322	3 204	18 994	19 491	(497)	-2.5%	24 322	
Vote 13 - ELECTRICITY		62 855	90 239	90 239	6 139	61 040	68 047	(7 007)	-10.3%	90 239	
Vote 14 - WATER		29 827	38 471	38 471	3 293	25 195	29 460	(4 265)	-14.5%	38 471	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	208 403	232 182	232 182	24 662	168 244	175 695	(7 451)	-4.2%	232 182	
Expenditure by Vote											
Vote 1 - EXECUTIVE AND COUNCIL	1	14 305	14 054	14 054	886	8 546	10 540	(1 994)	-18.9%	14 054	
Vote 2 - FINANCE AND ADMINISTRATION		34 129	34 499	34 499	2 548	22 047	25 378	(3 330)	-13.1%	34 499	
Vote 3 - PLANNING AND DEVELOPMENT		20 882	12 162	12 162	1 148	7 590	9 065	(1 475)	-16.3%	12 162	
Vote 4 - HEALTH		262	148	148	3	14	111	(97)	-87.7%	148	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		27 874	11 849	11 849	1 056	6 485	8 806	(2 321)	-26.4%	11 849	
Vote 6 - PUBLIC SAFETY		8 044	10 367	10 367	985	5 767	7 107	(1 340)	-18.9%	10 367	
Vote 7 - SPORT AND RECREATION		4 119	4 654	4 654	471	3 178	3 490	(312)	-8.9%	4 654	
Vote 8 - ROAD TRANSPORT		11 466	16 278	16 278	926	6 838	12 747	(5 908)	-46.4%	16 278	
Vote 9 - OTHER		1 614	738	738	111	994	473	521	110.0%	738	
Vote 10 - HOUSING SERVICES		10 854	2 400	2 400	165	1 574	1 800	(226)	-12.5%	2 400	
Vote 11 - WASTE MANAGEMENT		12 653	11 435	11 435	1 381	9 844	10 982	(1 137)	-10.4%	11 435	
Vote 12 - WASTE WATER MANAGEMENT		34 145	12 936	12 936	1 040	8 132	8 733	(601)	-6.9%	12 936	
Vote 13 - ELECTRICITY		59 848	71 539	71 539	4 868	54 436	54 836	(400)	-0.7%	71 539	
Vote 14 - WATER		25 644	12 906	12 906	1 174	9 135	11 195	(2 060)	-18.4%	12 906	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	265 840	215 964	215 964	16 763	144 578	165 261	(20 683)	-12.5%	215 964	
Surplus/ (Deficit) for the year	2	(57 437)	16 218	16 218	7 899	23 666	10 434	13 232	126.8%	16 218	

Table C5: Quarterly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
 NC073 Emthanjani - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q3 Third Quarter

Vote Description	Ref	Budget Year 2016/17										Full Year Forecast			
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	YTD variance	YTD variance				
Multi-Year expenditure appropriation	2														
Vote 15 - (NAME OF VOTE 15)	4,7														
Single Year expenditure appropriation	2														
Vote 1 - EXECUTIVE AND COUNCIL		161	137	137	16	16	103	(87)	-85%					137	
Vote 2 - FINANCE AND ADMINISTRATION		779	1 735	1 735	61	61	1 302	(1 241)	-95%					1 735	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		178	296	296	-	-	222	(222)	-100%					296	
Vote 6 - PUBLIC SAFETY		79	63	63	-	-	48	(48)	-100%					63	
Vote 7 - SPORT AND RECREATION		-	75	75	1 000	1 000	56	944	1678%					75	
Vote 8 - ROAD TRANSPORT		6 673	4 200	4 200	447	5 187	3 150	2 037	65%					4 200	
Vote 11 - WASTE MANAGEMENT		34	29	29	-	-	22	(22)	-100%					29	
Vote 12 - WASTE WATER MANAGEMENT		1 140	981	981	164	164	736	(572)	-78%					981	
Vote 13 - ELECTRICITY		2 589	5 400	5 400	2 164	2 164	4 050	(1 886)	-47%					5 400	
Vote 14 - WATER		14	7 822	5 422	-	-	4 907	(4 907)	-100%					7 822	
Total Capital single-year expenditure	4	11 646	20 739	18 339	447	8 592	14 594	(6 003)	-41%					20 739	
Total Capital Expenditure		11 646	20 739	18 339	447	8 592	14 594	(6 003)	-41%					20 739	
Capital Expenditure - Standard Classification															
<i>Governance and administration</i>		940	1 873	1 873	-	74	1 405	(1 330)	-95%					1 873	
Execlutive and council		161	137	137	-	16	103	(87)	-85%					137	
Budget and treasury office		484	1 385	1 385	-	41	1 039	(998)	-96%					1 385	
Corporate services		295	350	350	-	18	263	(245)	-93%					350	
<i>Community and public safety</i>		257	434	434	-	1 000	326	674	207%					434	
Community and social services		178	296	296	-	-	222	(222)	-100%					296	
Sport and recreation		-	75	75	-	1 000	56	944	1678%					75	
Public safety		79	63	63	-	-	48	(48)	-100%					63	
<i>Economic and environmental services</i>		6 673	4 200	4 200	447	3 771	3 150	621	20%					4 200	
Road transport		6 673	4 200	4 200	447	3 771	3 150	621	20%					4 200	
<i>Trading services</i>		3 776	14 232	11 832	-	2 328	9 714	(7 386)	-76%					14 232	
Electricity		2 589	5 400	5 400	-	2 164	4 050	(1 886)	-47%					5 400	
Water		14	7 822	5 422	-	-	4 907	(4 907)	-100%					7 822	
Waste water management		1 140	981	981	164	164	736	(572)	-78%					981	
Waste management		34	29	29	-	-	22	(22)	-100%					29	
<i>Other</i>		-	-	-	-	-	-	-	-					-	
Total Capital Expenditure - Standard Classification	3	11 646	20 739	18 339	447	7 173	14 594	(7 421)	-51%					20 739	
Funded by:															
National Government		10 195	13 905	11 505	447	5 778	9 469	(3 691)	-39%					13 905	
Other transfers and grants		-	-	-	-	-	-	-	-					-	
Transfers recognised - capital		10 195	13 905	11 505	447	5 778	9 469	(3 691)	-39%					13 905	
Borrowing	6	1 156	-	-	-	-	-	-	-					-	
Internally generated funds		295	6 834	6 834	-	2 814	5 125	(2 311)	-45%					6 834	
Total Capital Funding		11 646	20 739	18 339	447	8 592	14 594	(6 003)	-41%					20 739	

Table C6: Quarterly Budget Statement - Financial Position
 NC073 Emthanjani - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter

Description	Ref	Budget Year 2016/17				Full Year Forecast
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
ASSETS						
Current assets						
Cash		14 845	968	968	88	968
Call investment deposits		-	10 075	10 075	13 036	10 075
Consumer debtors		60 532	22 824	22 824	75 714	22 824
Other debtors		-	11 277	11 277	(2 660)	11 277
Current portion of long-term receivables		2	-	-	-	-
Inventory		62 922	65 556	65 556	62 912	65 556
Total current assets		138 300	110 700	110 700	149 090	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	825 885	932 114
Intangible assets		82	458	458	82	458
Other non-current assets		12	83	83	81	83
Total non current assets		832 688	937 687	937 687	831 077	937 687
TOTAL ASSETS		970 998	1 048 386	1 048 386	980 167	1 048 386
LIABILITIES						
Current liabilities						
Bank overdraft		7 321	9 338	9 338	8 549	9 338
Borrowing		1 065	688	688	506	688
Consumer deposits		2 193	2 289	2 289	2 247	2 289
Trade and other payables		49 018	16 352	16 352	34 560	16 352
Provisions		1 469	2 972	2 972	54 610	2 972
Total current liabilities		61 066	31 639	31 639	100 472	31 639
Non current liabilities						
Borrowing		40 096	-	-	-	-
Provisions		7 030	36 071	36 071	1 914	36 071
Total non current liabilities		47 126	36 071	36 071	1 914	36 071
TOTAL LIABILITIES		108 193	67 709	67 709	102 386	67 709
NET ASSETS	2	862 806	980 677	980 677	877 781	980 677
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		862 806	980 677	980 677	875 528	980 677
Reserves		-	-	-	2 253	-
TOTAL COMMUNITY WEALTH/EQUITY	2	862 806	980 677	980 677	877 781	980 677

Table C7: Quarterly Budget Statement - Cash Flow

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter

Description	Ref	Budget Year 2016/17												
		2015/16 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	3 185	17 655	20 999	(3 344)	-16%	27 999				
Service charges		94 706	99 902	99 902	9 555	71 736	74 926	(3 190)	-4%	99 902				
Other revenue		8 813	34 954	34 954	1 917	19 019	26 215	(7 197)	-27%	34 954				
Government - operating		42 853	41 210	41 210	10 037	35 295	27 473	7 822	28%	41 210				
Government - capital		10 775	14 602	14 602	-	16 867	10 952	5 916	54%	14 602				
Interest		1 760	806	806	8	96	604	(508)	-84%	806				
Dividends		-	-	-	-	-	-	-	-	-				
Payments														
Suppliers and employees		(154 090)	(190 113)	(190 113)	(16 720)	(126 632)	(142 585)	(15 953)	11%	(190 113)				
Finance charges		(1 761)	(5 468)	(5 468)	(43)	(724)	(4 101)	(3 378)	82%	(5 468)				
Transfers and Grants		(247)	-	-	-	-	-	-	-	-				
NET CASH FROM/(USED) OPERATING ACTIVITIES		21 912	23 890	23 890	7 938	33 312	14 483	(18 829)	-130%	23 890				
CASH FLOWS FROM INVESTING ACTIVITIES														
Receipts														
Proceeds on disposal of PPE		91	130	130	210	405	97	308	317%	130				
Decrease (increase) other non-current receivables		(0)	-	-	-	-	-	-	-	-				
Payments														
Capital assets		(11 646)	(20 739)	(20 739)	(447)	(7 792)	(13 826)	(6 034)	44%	(20 739)				
NET CASH FROM/(USED) INVESTING ACTIVITIES		(11 554)	(20 610)	(20 610)	(237)	(7 387)	(13 729)	(6 342)	46%	(20 610)				
CASH FLOWS FROM FINANCING ACTIVITIES														
Receipts														
Borrowing long term/refinancing		1 156	-	-	-	-	-	-	-	-				
Increase (decrease) in consumer deposits		-	98	98	(12)	26	73	(47)	-64%	98				
Payments														
Repayment of borrowing		(2 684)	(688)	(688)	-	(334)	(516)	(182)	35%	(688)				
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 528)	(590)	(590)	(12)	(307)	(442)	(135)	31%	(590)				
NET INCREASE/ (DECREASE) IN CASH HELD		8 830	2 691	2 691	7 689	25 618	312	(442)		2 691				
Cash/cash equivalents at beginning:		(1 306)	(985)	(985)	7 524	7 524	(985)			7 524				
Cash/cash equivalents at month/year end:		7 524	1 706	1 706	33 142	33 142	(673)			10 214				

Supporting Table SC9: Quarterly Budget Statement – Actual & revised targets for cash receipts & cash flows This supporting table gives a detailed breakdown of information summarised in Table C7.

NC073 Emthanjoni - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q3 Third Quarter

R thousands	Description	Ref	Budget Year 2016/17												Budget Year	Budget	
			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 2016/17	Year +1 2017/18	Budget 2018/19
Cash Receipts By Source																	
	Property rates		1 179	2 564	1 924	1 380	3 906	1 195	1 028	1 294	3 185				10 344	27 999	49 909
	Service charges - electricity revenue		3 394	4 149	5 996	3 644	4 716	3 212	6 269	5 348	4 793				11 656	53 378	67 991
	Service charges - water revenue		1 407	1 281	1 477	1 534	1 198	1 448	2 072	2 185	2 355				8 791	23 746	41 408
	Service charges - sanitation revenue		732	992	1 044	1 103	782	683	1 107	1 229	1 428				5 948	15 045	16 467
	Service charges - refuse		505	661	710	780	409	377	665	816	942				1 949	7 815	6 583
	Service charges - other		33	33	37	33	33	34	33	22	38				118	270	132
	Rental of facilities and equipment		65	72	72	67	75	59	97	41	69				866	866	770
	Interest earned - external investments		25	15	2	4	2	—	36	6	8				709	806	863
	Fines		149	96	37	154	470	15	291	77	72				5 183	6 543	7 076
	Licences and permits		32	33	34	36	39	24	29	29	37				1 685	1 978	2 399
	Transfer receipts - operating		15 204	250	—	581	—	9 224	—	—	10 037				5 915	41 210	47 857
	Other revenue		466	2 536	2 222	1 966	2 285	2 017	2 063	1 874	1 740				8 580	25 747	43 475
	Cash Receipts by Source		23 190	12 682	13 554	11 280	13 912	18 288	13 680	12 921	24 702				60 651	204 870	284 431
	Other Cash Flows by Source																
	Transfer receipts - capital		680	—	7 283	—	—	4 904	—	4 000	—				(2 265)	14 602	13 798
	Proceeds on disposal of PPE		—	15	111	(1)	—	—	—	71	210				(276)	130	148
	Increase in consumer deposits		8	14	2	2	6	5	4	—	(12)				88	90	71
	Total Cash Receipts by Source		23 878	12 711	20 950	11 281	13 918	23 198	13 684	16 992	24 899				58 178	219 699	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				15 920	69 691	77 674
	Remuneration of councillors		367	321	419	387	401	387	443	391	398				1 435	4 948	5 269
	Interest paid		105	63	149	146	11	186	24	11	43				4 731	5 468	6 143
	Bulk purchases - Electricity		8 034	7 658	5 482	3 752	3 814	3 826	3 730	3 835	3 446				8 756	52 332	90 859
	Bulk purchases - Water & Sewer		78	406	(135)	196	292	—	378	248	276				700	2 440	4 315
	Other materials		348	333	625	922	900	1 039	1 290	748	1 871				8 696	16 771	18 864
	Contracted services		253	474	532	531	1 185	172	876	107	851				5 065	9 846	17 432
	Grants and subsidies paid - other		430	(430)	—	—	—	—	—	—	—				—	—	—
	General expenses		700	2 503	4 351	3 250	4 119	2 724	4 413	2 302	3 984				5 740	34 085	39 397
	Cash Payments by Type		16 216	17 289	17 420	15 069	16 747	14 312	17 191	13 498	16 763				51 045	195 582	207 287
	Other Cash Flows/Payments by Type																
	Capital assets		442	2 113	891	1 449	1 347	(163)	799	1 266	447				12 148	20 739	20 405
	Repayment of borrowing		—	—	334	—	—	—	—	—	—				354	688	—
	Total Cash Payments by Type		16 658	19 412	18 645	16 538	18 094	14 149	17 991	14 765	17 210				63 547	217 009	297 654
	NET INCREASE/(DECREASE) IN CASH HELD		7 220	(6 702)	2 305	(5 256)	(4 175)	9 049	(4 297)	2 228	7 689				(5 369)	2 691	(972)
	Cash/cash equivalents at the monthly year beginning		7 524	14 744	8 042	10 348	5 091	9 16	9 865	5 668	7 804				15 583	7 524	10 214
	Cash/cash equivalents at the monthly year end		14 744	8 042	10 348	5 091	9 16	9 865	5 668	7 804	15 583				10 214	10 214	9 243

PART 2 - SUPPORTING DOCUMENTATION Section 5 - Debtors' analysis

Supporting Table SC3

NC073 Emthanjeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

Description		Budget Year 2016/17										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		HT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total			Total over 90 days
Debtors Age Analysis By Income Source														
	Trade and Other Receivables from Exchange Transactions - Water	1200	-	1 762	1 549	1 514	960	977	4 099	-	10 860	7 549	14 045	
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	3 538	1 187	772	1 171	557	2 458	-	9 683	4 958	2 871	
	Receivables from Non-ex change Transactions - Property Rates	1400	-	4 182	353	339	269	288	8 192	-	13 623	9 069	7 214	
	Receivables from Exchange Transactions - Waste Water Management	1500	-	834	532	477	443	452	2 134	-	4 872	3 506	5 973	
	Receivables from Exchange Transactions - Waste Management	1600	-	441	249	228	220	224	1 237	-	2 599	1 909	2 809	
	Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	
	Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	
	Other	1900	-	115	103	96	73	80	298	-	765	547	3 782	
	Total By Income Source	2000	-	10 873	3 973	3 426	3 137	2 578	18 417	-	42 403	27 558	40 830	
	2015/16 - totals only			20621233	3403577	2701031	2413665	2260512	5843844		37 244	13 219	86361780	
Debtors Age Analysis By Customer Group														
	Organs of State	2200	-	378	253	211	185	192	2 153	-	3 372	2 741	2 136	
	Commercial	2300	-	2 215	644	354	220	221	958	-	4 611	1 753	1 178	
	Households	2400	-	7 798	2 772	2 594	2 509	1 951	14 384	-	32 007	21 438	33 156	
	Other	2500	-	482	304	267	223	214	922	-	2 412	1 626	4 359	
	Total By Customer Group	2600	-	10 873	3 973	3 426	3 137	2 578	18 417	-	42 403	27 558	40 830	

Creditors' analysis

Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

R thousands	Description	NT Code	Budget Year 2016/17										Total	Prior year totals for chart (same period)	
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year					
	Creditors Age Analysis By Customer Type														
	Bulk Electricity	0100													
	Bulk Water	0200													
	PAYE deductions	0300													
	VAT (output less input)	0400													
	Pensions / Retirement deductions	0500													
	Loan repayments	0600													
	Trade Creditors	0700	1 359	1 110										2 469	1
	Auditor General	0800	-	-										-	-
	Other	0900	5 142	-										5 142	2 337
	Total By Customer Type	1000	6 500	1 110	-	-	-	-	-	-	-	-	-	7 610	2 339

Investment portfolio analysis

NC073 Emthanjeni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third Quarter

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

Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter

Ref	Description	Budget Year 2016/17													
		2015/16 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	1 173	9 719	4 684	5 036	107.5%	38 822					
	Local Government Equitable Share	35 929	36 197	36 197	1 029	7 761	2 715	5 046	185.9%	36 197					
	Finance Management	1 600	1 625	1 625	107	1 625	1 219	406	33.3%	1 625					
	Municipal Systems Improvement	930	-	-	36	333	-	-	-	-					
	EPWP Incentive	1 047	1 000	1 000	-	-	750	(417)	-55.6%	1 000					
	Other transfers and grants [insert description]														
	Provincial Government:	1 177	2 388	2 388	317	1 611	1 689	(78)	-4.6%	2 388					
	Health subsidy	-	1 227	1 227	-	-	818	(818)	-100.0%	1 227					
	Housing	35	-	-	-	-	-	-	-	-					
	Sport and Recreation	1 142	1 161	1 161	317	1 611	871	740	85.0%	1 161					
	Other transfers and grants [insert description]														
	District Municipality:														
	[insert description]														
	Other grant providers:														
	[insert description]														
	Total operating expenditure of Transfers and Grants:	40 683	41 210	41 210	1 490	11 330	6 372	4 958	77.8%	41 210					
	Capital expenditure of Transfers and Grants														
	National Government:	12 115	13 905	13 905	447	5 778	10 429	(4 651)	-44.6%	13 905					
	Municipal Infrastructure Grant (MIG)	10 615	10 905	10 905	447	3 613	8 179	(4 566)	-55.8%	10 905					
	Integrated National Electrification Programme	1 500	3 000	3 000	-	2 164	2 250	(96)	-3.8%	3 000					
	Provincial Government:														
	District Municipality:														
	Other grant providers:														
	Total capital expenditure of Transfers and Grants	12 115	13 905	13 905	447	5 778	10 429	(4 651)	-44.6%	13 905					
	TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	52 798	55 115	55 115	1 937	17 107	16 801	306	1.8%	55 115					

Expenditure on councillor and board members allowances and employee benefits

NC073 Erntanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter											
2015/16 Budget Year 2016/17											
Summary of Employee and Councillor remuneration	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		2 892	3 451	3 451	278	2 463	2 588	(125)	-5%	3 451	
Pension and UIF Contributions		198	-	-	-	(6)	-	(6)	#DIV/0!	-	
Medical Aid Contributions		18	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance		931	1 150	1 150	87	771	863	(91)	-11%	1 150	
Cellphone Allowance		361	395	395	33	291	296	(5)	-2%	395	
Housing Allowances		-	-	-	-	-	-	-	-	-	
Other benefits and allowances		-	51	51	-	-	36	(36)	-100%	51	
Sub Total - Councillors		4 401	5 046	5 046	398	3 519	3 785	(266)	-7%	5 046	
Senior Managers of the Municipality	3										
Basic Salaries and Wages		4 009	3 633	3 633	249	2 733	2 875	(141)	-5%	3 633	
Pension and UIF Contributions		769	672	672	43	375	504	(128)	-25%	672	
Medical Aid Contributions		161	115	115	-	22	86	(65)	-75%	115	
Motor Vehicle Allowance		546	755	755	58	512	567	(55)	-10%	755	
Cellphone Allowance		116	138	138	12	104	104	0	0%	138	
Other benefits and allowances		279	268	268	40	124	201	(77)	-38%	268	
Sub Total - Senior Managers of Municipality		5 881	5 781	5 781	401	3 870	4 336	(466)	-11%	5 781	
Other Municipal Staff											
Basic Salaries and Wages		47 208	48 768	48 768	3 805	35 427	36 576	(1 150)	-3%	48 768	
Pension and UIF Contributions		8 217	8 721	8 721	691	6 077	6 541	(463)	-7%	8 721	
Medical Aid Contributions		1 889	1 810	1 810	226	1 506	1 357	148	11%	1 810	
Overtime		3 339	1 477	1 477	288	2 268	1 108	1 160	105%	1 477	
Motor Vehicle Allowance		1 025	1 124	1 124	77	721	843	(123)	-15%	1 124	
Cellphone Allowance		127	233	233	13	120	174	(54)	-31%	233	
Housing Allowances		536	687	687	54	481	515	(25)	-5%	687	
Other benefits and allowances		2 928	1 179	1 179	327	1 581	884	697	79%	1 179	
Post-retirement benefit obligations		36	58	58	-	-	44	(44)	-100%	58	
Sub Total - Other Municipal Staff	2	85 104	64 057	64 057	5 479	48 190	48 043	148	0%	64 057	
Total Parent Municipality		75 386	74 884	74 884	6 279	55 579	56 163	(584)	-1%	74 884	
Board Members of Entities											
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-	-	-	
Senior Managers of Entities											
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Entities	2	-	-	-	-	-	-	-	-	-	
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	74 884	6 279	55 579	56 163	(584)	-1%	74 884	
TOTAL MANAGERS AND STAFF		70 984	69 838	69 838	5 881	52 060	52 378	(318)	-1%	69 838	

Capital programme performance

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 Third Quarter

R thousands	Month	Budget Year 2016/17																		
		2015/16	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget									
	<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	-		20 187	-												
	May	896	310	310	-		20 497	-												
	June	1 099	242	242	-		20 739	-												
	Total Capital expenditure	11 646	20 739	20 739	8 592															

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

Municipal manager's quality certificate

NC073 Emthanjeni - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q3 Third Quarter

Description	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		10 435	13 992	12 092	147	5 594	9 069	3 475	38.3%	13 992
Infrastructure - Road transport		6 673	1 000	1 000	147	3 429	750	(2 679)	-357.3%	1 000
Roads, Pavements & Bridges		6 673	1 000	1 000	147	3 429	750	(2 679)	-357.3%	1 000
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		2 589	4 800	4 800	-	2 164	3 600	1 436	39.9%	4 800
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2 589	4 800	4 800	-	2 164	3 600	1 436	39.9%	4 800
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	7 322	5 422	-	-	4 067	4 067	100.0%	7 322
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	7 322	5 422	-	-	4 067	4 067	100.0%	7 322
Infrastructure - Sanitation		1 173	870	870	-	-	653	653	100.0%	870
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		1 173	870	870	-	-	653	653	100.0%	870
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	10 435	13 992	12 092	147	5 594	9 069	3 475	38.3%	13 992

Civic Land and Buildings		-	-	-	-	-
Other Buildings		65	333	333	-	-
Other Land		-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-
Other		-	735	735	-	76
Agricultural assets		-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-
		-	-	-	-	-
Biological assets		-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-
		-	-	-	-	-
Intangibles		9	-	-	-	-
Computers - software & programming		9	-	-	-	-
Other		-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	1 210	6 747	6 747	300	1 969

Specialised vehicles		-	-	-	-	-
Refuse		-	-	-	-	-
Fire		-	-	-	-	-
Conservancy		-	-	-	-	-
Ambulances		-	-	-	-	-

References

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

check balance	-	-	500 000	-	-1 028 861
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-	-		-
250	250	100.0%	333
-	-		-
-	-		-
551	476	86.3%	735
-	-		-
-	-		-
-	-		-
-	-		-
-	-		-
5 060	3 091	61.1%	6 747

-	-		-
-	-		-
-	-		-
-	-		-
-	-		-

expenditure in Table C5

-464 943

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Computers - hardware/equipment	70	624	624	-	27	416
Furniture and other office equipment	-	891	891	-	-	520
Abattoirs	-	-	-	-	-	-
Markets	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-
Other Buildings	575	1 697	1 697	26	202	1 131
Other Land	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-
Other	184	176	176	96	126	117
Agricultural assets	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-
Intangibles	520	1 523	1 523	9	749	1 016
Computers - software & programming	520	1 523	1 523	9	749	1 016
Other	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	11 590	16 771	16 771	746	6 255	10 627

Specialised vehicles	-	-	-	-	-	-
Refuse	-	-	-	-	-	-
Fire	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-

389	93.6%	624
520	100.0%	891
-		-
-		-
-		-
929	82.1%	1 697
-		-
-		-
(9)	-7.8%	176
-		-
-		-
-		-
-		-
267	26.3%	1 523
267	26.3%	1 523
-		-
4 372	41.1%	16 771

-		-
-		-
-		-
-		-
-		-

Computers - hardware/equipment	216	127	127	-	-	-
Furniture and other office equipment	474	13	13	-	-	-
Abattoirs	-	-	-	-	-	-
Markets	-	-	-	-	-	-
Civic Land and Buildings	-	54	54	-	-	-
Other Buildings	11 056	207	207	-	-	-
Other Land	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-
Other	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-
Intangibles	160	-	-	-	-	-
Computers - software & programming	160	-	-	-	-	-
Other	-	-	-	-	-	-
Total Depreciation	62 117	7 337	7 337	-	-	-

Specialised vehicles	-	1 449	1 449	-	-	-
Refuse	-	1 449	1 449	-	-	-
Fire	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-

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

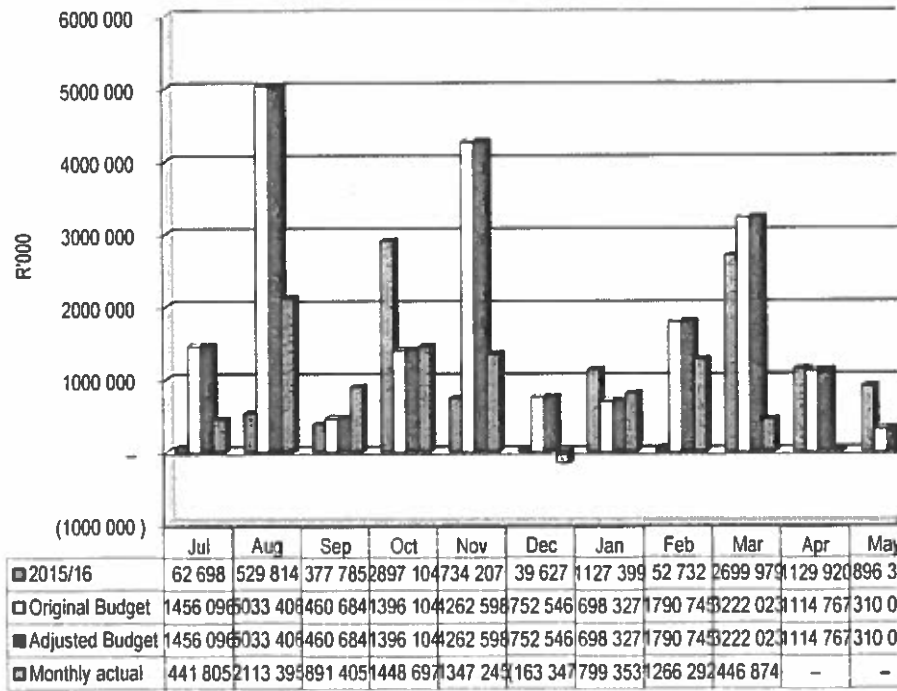


Chart C2 2016/17 Capital Expenditure: YTD actual v YTD b

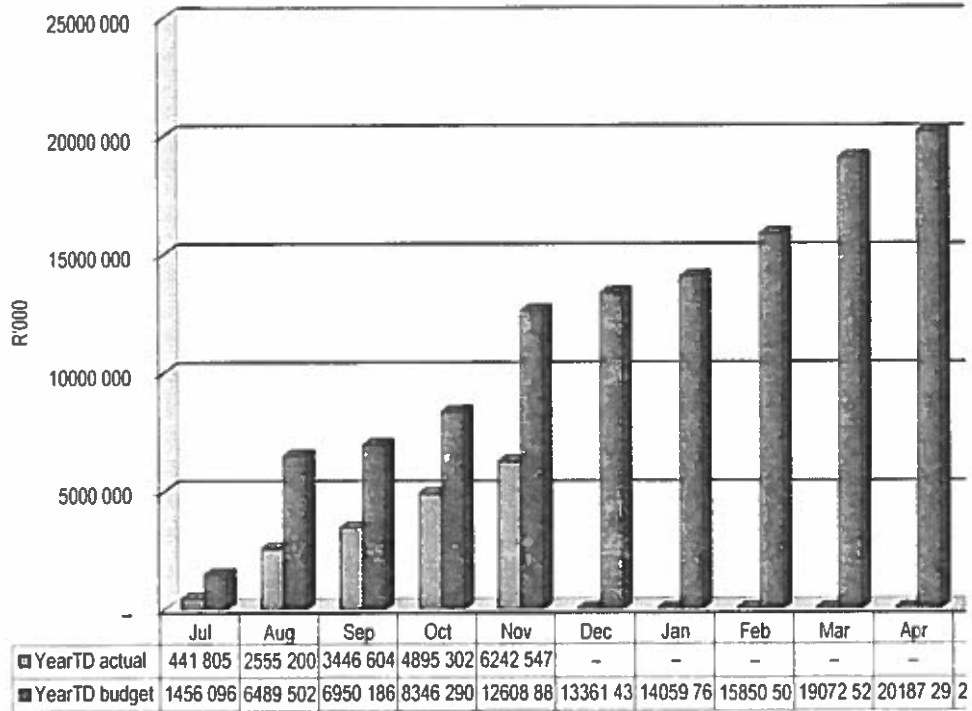
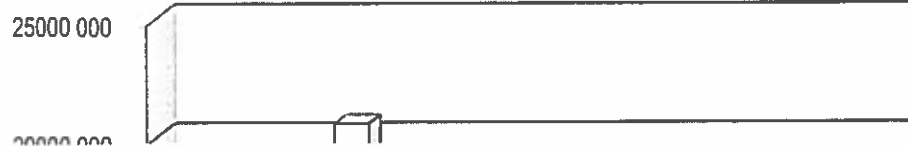
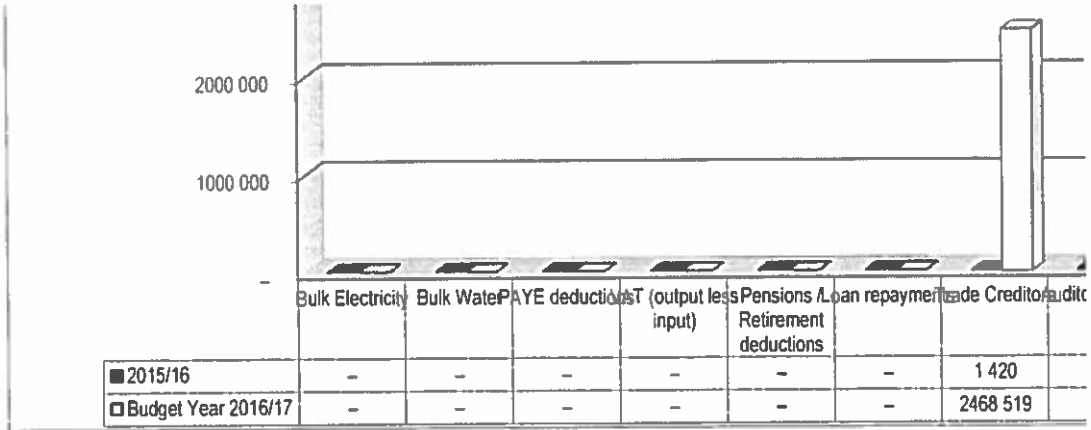
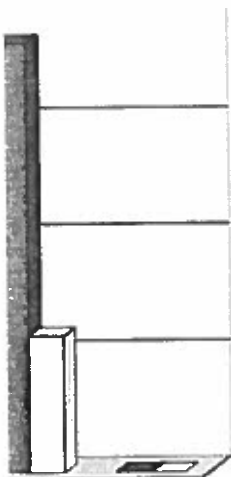


Chart C3 Aged Consumer Debtors Analysis

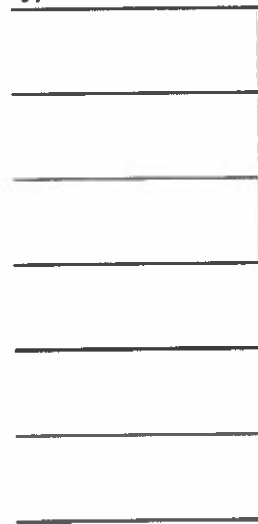




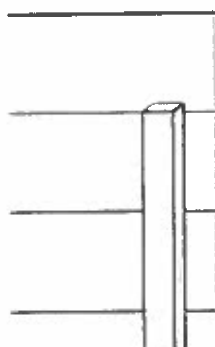


Dys-1 Yr	Over 1Yr
17 238	-
3 844	-

ry)



Other
2339 413
2411 766



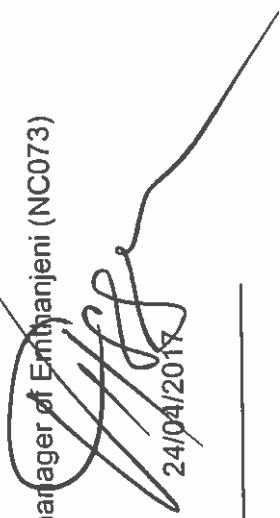
I, Isak Visser the Municipal Manager of Emthanjeni Municipality hereby certify that the Quarterly budget statement for the month of March 2017 has been prepared in accordance with the Municipality Finance Management Act and Regulations made under the Act.

Print Name Isak Visser

Municipal manager of Emthanjeni (NC073)

Signature

Date



24/04/2017
