

EMTHANJENI MUNICIPALITY



SEPTEMBER MONTHLY BUDGET STATEMENT FOR THE YEAR 2017-2018

SCHEDULE C:

MONTHLY AND SUPPORTING DOCUMENTATION OF A MUNICIPALITY

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Glossary

- **Adjustments budget** - Prescribed in section 28 of the MFMA. The formal means by which a municipality SEPTEMBER 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 SEPTEMBER not be paid in the same period.
- **DORA** - Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
- **Equitable share** - A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
- **Fruitless and wasteful expenditure** - Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
- **GFS** - Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
- **GRAP** - Generally Recognised Accounting Practice. The new standard for municipal accounting.
- **IDP** - Integrated Development Plan. The main strategic planning document of the Municipality.
- **MBRR** - Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.
- **MFMA** - Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

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

PART 1 - IN-YEAR REPORT

Section 1 - Mayor's Report

1.1 In-Year Report - Monthly Budget Statement

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

The audited outcomes are draft for 2016/2017 reflected in this report are draft for SEPTEMBER 2017 as the Annual Financial Statements are not completed and will be submitted to and audited by the Auditor General on 31 September 2017.

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 18 % above the year-to-date budget for SEPTEMBER 2017.

The abnormally high revenue includes the annual property rates and other fixed service charges billed to consumers for the 2017/2018 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 -7% below the year-to-date operating expenditure. 12.5% of the total capital budget has been spent at 30 SEPTEMBER 2017, with 71.85% of that being funded from capital grants.ⁱ

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

Section 2 - Resolutions

IN-YEAR REPORTS 2015/2016

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

RECOMMENDATION:

- (a) That Council notes the monthly budget statement and supporting documentation for SEPTEMBER 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 SEPTEMBER 2016 as the Annual Financial Statements were completed and submitted to and audited by the Auditor General on 31 September 2016.

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments)

Revenue by Source

Year-to-date revenue realised R9, 935 million above year-to-date budget projections for SEPTEMBER 2017².

Operating expenditure by type

Year-to-date expenditure is -7% or R3, 891 million, below the year-to-date budget as at 30 SEPTEMBER 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 R4.921 or 12.5% of the capital budget of R39.082 million⁴, 71.85% 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 cash & cash equivalents balance of R7, 524 million⁶.

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

3.3 Material variances

Description	Variance
R thousands	
<u>Revenue by source</u>	
Property rates	9 662
Service charges - electricity revenue	(1 302)
Fines	(841)
Licences and permits	(369)
<u>Expenditure by type</u>	
Debt impairment	(1 895)
Depreciation & asset impairment	(2 264)
Other expenditure	(984)
<u>Capital expenditure</u>	
Road transport	(1 792)
Electricity	(21)
Water	(3 203)
Waste water management	(5)
<u>Cash Flow</u>	
Service charges	(6 451)
Other revenue	(2 673)
Capital assets	(4 849)

3.4 Remedial or corrective steps

NC073 Emthanjeni - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description	Reasons for material deviations	Remedial or corrective steps/remarks
1	<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
2	<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
3	<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
5	<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)

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	30 755	27 763	27 763	705	16 603	6 941	9 662	139%	30 665
Service charges	103 885	119 676	119 676	9 419	27 510	29 919	(2 409)	-8%	106 383
Investment revenue	105	931	931	–	39	233	(193)	-83%	806
Transfers recognised - operational	36 691	40 761	40 761	140	16 119	10 190	5 928	58%	41 210
Other own revenue	28 961	36 126	36 126	2 442	5 978	9 031	(3 053)	-34%	38 515
Total Revenue (excluding capital transfers and contributions)	200 397	225 257	225 257	12 706	66 249	56 314	9 935	18%	217 580
Employee costs	71 747	76 930	76 930	6 115	18 839	19 232	(393)	-2%	69 838
Remuneration of Councillors	4 706	5 275	5 275	398	1 193	1 319	(126)	-10%	5 046
Depreciation & asset impairment	–	9 056	9 056	–	–	2 264	(2 264)	-100%	7 337
Finance charges	1 019	2 055	2 055	0	9	514	(505)	-98%	5 468
Materials and bulk purchases	71 092	79 832	79 832	8 335	23 709	19 958	3 752	19%	73 894
Transfers and grants	–	–	–	–	–	–	–	–	–
Other expenditure	44 577	50 696	50 696	4 793	10 030	14 385	(4 355)	-30%	54 381
Total Expenditure	193 141	223 843	223 843	19 641	53 780	57 672	(3 891)	-7%	215 964
Surplus/(Deficit)	7 256	1 414	1 414	(6 935)	12 469	(1 358)	13 826	-1018%	1 616
Transfers recognised - capital	5 430	32 292	32 292	–	9 000	8 073	927	11%	14 602
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	12 686	33 706	33 706	(6 935)	21 469	6 715	14 753	220%	16 218
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	12 686	33 706	33 706	(6 935)	21 469	6 715	14 753	220%	16 218
Capital expenditure & funds sources									
Capital expenditure	13 536	39 082	39 082	2 275	4 921	9 770	(4 849)	-50%	20 739
Capital transfers recognised	9 938	32 292	32 292	1 159	3 536	8 073	(4 537)	-56%	13 905
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	1 156	–	–	–	–	–	–	–	–
Internally generated funds	3 598	6 790	6 790	1 117	1 385	1 697	(312)	-18%	6 834
Total sources of capital funds	14 692	39 082	39 082	2 275	4 921	9 770	(4 849)	-50%	20 739
Financial position									
Total current assets	138 300	110 700	110 700		142 269				110 700
Total non current assets	832 698	937 687	937 687		788 185				937 687
Total current liabilities	61 066	31 639	31 639		98 843				31 639
Total non current liabilities	47 126	36 071	36 071		8 951				36 071
Community wealth/Equity	862 806	980 677	980 677		822 659				980 677
Cash flows									
Net cash from (used) operating	22 022	38 753	38 753	(6 481)	20 105	9 688	(10 417)	-108%	23 890
Net cash from (used) investing	(12 316)	(38 814)	(38 814)	(2 271)	(4 917)	(9 704)	(4 786)	49%	(20 610)
Net cash from (used) financing	(1 528)	(478)	(478)	12	18	(549)	(568)	103%	(590)
Cash/cash equivalents at the month/year end	6 872	6 985	6 985	–	22 730	6 959	(15 770)	-227%	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	–	9 973	5 448	17 485	2 727	2 279	30 627	–	68 539
Creditors Age Analysis									
Total Creditors	8 501	–	–	–	–	–	–	–	8 501

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

NC073 Emthanjeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
Governance and administration		49 745	50 514	50 514	953	25 444	12 628	12 816	101%	51 180
Executive and council		4 445	4 245	4 245	84	1 839	1 061	778	73%	4 295
Budget and treasury office		45 220	46 204	46 204	867	23 596	11 551	12 045	104%	46 801
Corporate services		81	65	65	1	9	16	(8)	-47%	84
Community and public safety		5 371	6 857	6 857	120	371	1 714	(1 344)	-78%	11 325
Community and social services		1 970	1 683	1 683	74	221	421	(200)	-47%	1 942
Sport and recreation		1 171	162	162	6	8	40	(32)	-80%	123
Public safety		1 540	4 969	4 969	38	133	1 242	(1 109)	-89%	7 991
Housing		690	44	44	3	8	11	(3)	-25%	41
Health		—	—	—	—	—	—	—	—	1 227
Economic and environmental services		1 031	13 850	13 850	3	284	3 462	(3 179)	-92%	3 816
Planning and development		1 000	13 378	13 378	—	272	3 344	(3 072)	-92%	1 610
Road transport		31	472	472	3	12	118	(106)	-90%	2 207
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		149 679	186 327	186 327	11 313	48 833	46 582	2 252	5%	165 860
Electricity		80 478	94 497	94 497	6 721	21 168	23 624	(2 456)	-10%	90 239
Water		32 471	48 659	48 659	2 281	15 555	12 165	3 391	28%	38 471
Waste water management		23 144	26 925	26 925	1 472	7 603	6 731	871	13%	24 322
Waste management		13 587	16 246	16 246	839	4 507	4 062	446	11%	12 828
Other	4	—	—	—	—	—	—	—	—	—
Total Revenue - Standard	2	205 827	257 549	257 549	12 389	74 932	64 387	10 545	16%	232 182
Expenditure - Standard										
Governance and administration		39 259	54 098	54 098	3 522	10 108	12 728	(2 620)	-21%	48 553
Executive and council		11 217	16 790	16 790	762	3 406	3 716	(310)	-8%	14 054
Budget and treasury office		16 301	22 975	22 975	1 586	4 001	5 511	(1 510)	-27%	21 982
Corporate services		11 741	14 334	14 334	1 173	2 700	3 501	(800)	-23%	12 518
Community and public safety		23 755	30 611	30 611	1 940	5 656	7 592	(1 936)	-26%	29 417
Community and social services		9 162	13 074	13 074	727	2 198	3 238	(1 040)	-32%	11 849
Sport and recreation		4 193	5 285	5 285	332	970	1 305	(335)	-26%	4 654
Public safety		8 242	9 704	9 704	691	1 948	2 412	(464)	-19%	10 367
Housing		2 140	2 396	2 396	187	527	599	(72)	-12%	2 400
Health		18	153	153	3	13	38	(25)	-67%	148
Economic and environmental services		19 910	29 566	29 566	1 670	4 455	7 390	(2 935)	-40%	28 440
Planning and development		10 358	12 896	12 896	652	1 957	3 224	(1 266)	-39%	12 162
Road transport		9 552	16 670	16 670	1 017	2 498	4 166	(1 668)	-40%	16 278
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		108 910	119 817	119 817	12 089	32 946	29 954	2 992	10%	108 815
Electricity		72 198	76 082	76 082	8 089	24 585	19 020	5 565	29%	71 539
Water		12 025	15 250	15 250	871	2 379	3 812	(1 433)	-38%	12 906
Waste water management		11 356	15 605	15 605	1 409	2 687	3 901	(1 214)	-31%	12 936
Waste management		13 331	12 880	12 880	1 720	3 294	3 220	74	2%	11 435
Other	3	1 308	690	690	103	298	172	126	73%	738
Total Expenditure - Standard	3	193 141	234 782	234 782	19 324	53 463	57 836	(4 373)	-8%	215 964
Surplus/ (Deficit) for the year		12 685	22 766	22 766	(6 935)	21 469	6 551	14 917	228%	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) - M03 September

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		4 445	4 245	4 245	84	1 839	1 061	778	73.3%	4 295
Vote 2 - FINANCE AND ADMINISTRATION		45 301	46 269	46 269	869	23 605	11 567	12 038	104.1%	46 885
Vote 3 - PLANNING AND DEVELOPMENT		1 000	13 378	13 378	–	272	3 344	(3 072)	-91.9%	1 610
Vote 4 - HEALTH		–	–	–	–	–	–	–	–	1 227
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 970	1 683	1 683	74	221	421	(200)	-47.5%	1 942
Vote 6 - PUBLIC SAFETY		1 540	4 969	4 969	38	133	1 242	(1 109)	-89.3%	7 991
Vote 7 - SPORT AND RECREATION		1 171	162	162	6	8	40	(32)	-79.8%	123
Vote 8 - ROAD TRANSPORT		31	472	472	3	12	118	(106)	-90.2%	2 207
Vote 9 - OTHER		–	–	–	–	–	–	–	–	–
Vote 10 - HOUSING SERVICES		690	44	44	3	8	11	(3)	-24.8%	41
Vote 11 - WASTE MANAGEMENT		13 587	16 246	16 246	839	4 507	4 062	446	11.0%	12 828
Vote 12 - WASTE WATER MANAGEMENT		23 144	26 925	26 925	1 472	7 603	6 731	871	12.9%	24 322
Vote 13 - ELECTRICITY		80 478	94 497	94 497	6 721	21 168	23 624	(2 456)	-10.4%	90 239
Vote 14 - WATER		32 471	48 659	48 659	2 281	15 555	12 165	3 391	27.9%	38 471
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	205 827	257 549	257 549	12 389	74 932	64 387	10 545	16.4%	232 182
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		11 217	16 790	16 790	762	3 406	3 716	(310)	-8.3%	14 054
Vote 2 - FINANCE AND ADMINISTRATION		28 042	37 309	37 309	2 760	6 701	9 012	(2 311)	-25.6%	34 499
Vote 3 - PLANNING AND DEVELOPMENT		10 358	12 896	12 896	652	1 957	3 224	(1 266)	-39.3%	12 162
Vote 4 - HEALTH		18	153	153	3	13	38	(25)	-66.6%	148
Vote 5 - COMMUNITY AND SOCIAL SERVICES		9 162	13 074	13 074	727	2 198	3 238	(1 040)	-32.1%	11 849
Vote 6 - PUBLIC SAFETY		8 242	9 704	9 704	691	1 948	2 412	(464)	-19.2%	10 367
Vote 7 - SPORT AND RECREATION		4 193	5 285	5 285	332	970	1 305	(335)	-25.7%	4 654
Vote 8 - ROAD TRANSPORT		9 552	16 670	16 670	1 017	2 498	4 166	(1 668)	-40.0%	16 278
Vote 9 - OTHER		1 308	690	690	103	298	172	126	73.0%	738
Vote 10 - HOUSING SERVICES		2 140	2 396	2 396	187	527	599	(72)	-12.1%	2 400
Vote 11 - WASTE MANAGEMENT		13 331	12 880	12 880	1 720	3 294	3 220	74	2.3%	11 435
Vote 12 - WASTE WATER MANAGEMENT		11 356	15 605	15 605	1 409	2 687	3 901	(1 214)	-31.1%	12 936
Vote 13 - ELECTRICITY		72 198	76 082	76 082	8 089	24 585	19 020	5 565	29.3%	71 539
Vote 14 - WATER		12 025	15 250	15 250	871	2 379	3 812	(1 433)	-37.6%	12 906
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	193 141	234 782	234 782	19 324	53 463	57 836	(4 373)	-7.6%	215 964
Surplus/ (Deficit) for the year	2	12 685	22 766	22 766	(6 935)	21 469	6 551	14 917	227.7%	16 218

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

NC073 Emthanjeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue By Source										
Property rates		30 755	27 763	27 763	705	16 603	6 941	9 662	139%	30 665
Service charges - electricity revenue		51 076	58 966	58 966	4 544	13 440	14 742	(1 302)	-9%	56 203
Service charges - water revenue		26 837	30 346	30 346	2 563	7 145	7 586	(442)	-6%	25 864
Service charges - sanitation revenue		16 238	18 938	18 938	1 445	4 335	4 735	(400)	-8%	15 972
Service charges - refuse revenue		9 349	11 301	11 301	829	2 488	2 825	(338)	-12%	8 226
Service charges - other		385	125	125	38	103	31	72	230%	118
Rental of facilities and equipment		835	789	789	72	195	197	(2)	-1%	786
Interest earned - external investments		105	931	931	—	39	233	(193)	-83%	806
Interest earned - outstanding debtors		1 162	1 259	1 259	114	320	315	5	2%	954
Fines		1 414	3 720	3 720	9	89	930	(841)	-90%	6 943
Licences and permits		383	1 970	1 970	37	124	493	(369)	-75%	2 508
Transfers recognised - operational		36 691	40 761	40 761	140	16 119	10 190	5 928	58%	41 210
Other revenue		24 746	28 120	28 120	2 206	5 247	7 030	(1 783)	-25%	27 195
Gains on disposal of PPE		420	268	268	4	4	67	(63)	-94%	130
Total Revenue (excluding capital transfers and contributions)		200 397	225 257	225 257	12 706	66 249	56 314	9 935	18%	217 580
Expenditure By Type										
Employee related costs		71 747	76 930	76 930	6 115	18 839	19 232	(393)	-2%	69 838
Remuneration of councillors		4 706	5 275	5 275	398	1 193	1 319	(126)	-10%	5 046
Debt impairment		—	730	730	—	—	1 895	(1 895)	-100%	8 901
Depreciation & asset impairment		—	9 056	9 056	—	—	2 264	(2 264)	-100%	7 337
Finance charges		1 019	2 055	2 055	0	9	514	(505)	-98%	5 468
Bulk purchases		59 410	60 434	60 434	6 925	21 746	15 109	6 637	44%	57 123
Other materials		11 682	19 397	19 397	1 410	1 963	4 849	(2 886)	-60%	16 771
Contracted services		6 167	9 819	9 819	688	978	2 455	(1 477)	-60%	9 846
Other expenditure		38 410	40 147	40 147	4 105	9 052	10 036	(984)	-10%	35 634
Loss on disposal of PPE		—	—	—	—	—	—	—	—	—
Total Expenditure		193 141	223 843	223 843	19 641	53 780	57 672	(3 891)	-7%	215 964
Surplus/(Deficit)		7 256	1 414	1 414	(6 935)	12 469	(1 358)	13 826	(0)	1 616
Transfers recognised - capital		5 430	32 292	32 292	—	9 000	8 073	927	0	14 602
Surplus/(Deficit) after capital transfers &		12 686	33 706	33 706	(6 935)	21 469	6 715			16 218
Taxation		—	—	—	—	—	—	—		—
Surplus/(Deficit) after taxation		12 686	33 706	33 706	(6 935)	21 469	6 715			16 218
Surplus/(Deficit) attributable to municipality		12 686	33 706	33 706	(6 935)	21 469	6 715			16 218
Share of surplus/ (deficit) of associate		—	—	—	—	—	—			—
Surplus/ (Deficit) for the year		12 686	33 706	33 706	(6 935)	21 469	6 715			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) - M03 September										
Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		16	1 925	1 925	760	1 028	481	547	114%	137
Vote 2 - FINANCE AND ADMINISTRATION		109	1 260	1 260	–	–	315	(315)	-100%	1 735
Vote 5 - COMMUNITY AND SOCIAL SERVICES		–	120	120	–	–	30	(30)	-100%	296
Vote 6 - PUBLIC SAFETY		12	57	57	–	–	14	(14)	-100%	63
Vote 7 - SPORT AND RECREATION		1 000	65	65	–	–	16	(16)	-100%	75
Vote 8 - ROAD TRANSPORT		8 796	15 153	15 153	368	1 996	3 788	(1 792)	-47%	4 200
Vote 11 - WASTE MANAGEMENT		–	22	22	–	–	5	(5)	-100%	29
Vote 12 - WASTE WATER MANAGEMENT		164	–	–	–	–	–	–		981
Vote 13 - ELECTRICITY		2 634	6 400	6 400	830	1 579	1 600	(21)	-1%	5 400
Vote 14 - WATER		804	14 080	14 080	317	317	3 520	(3 203)	-91%	7 822
Total Capital single-year expenditure	4	13 536	39 082	39 082	2 275	4 921	9 770	(4 849)	-50%	20 739
Total Capital Expenditure		13 536	39 082	39 082	2 275	4 921	9 770	(4 849)	-50%	20 739
Capital Expenditure - Standard Classification										
Governance and administration		125	3 185	3 185	760	1 028	796	232	29%	1 873
Executive and council		16	1 925	1 925	760	1 028	481	547	114%	137
Budget and treasury office		85	930	930	–	–	232	(232)	-100%	1 385
Corporate services		25	330	330	–	–	82	(82)	-100%	350
Community and public safety		1 012	242	242	–	–	60	(60)	-100%	434
Community and social services		–	120	120	–	–	30	(30)	-100%	296
Sport and recreation		1 000	65	65	–	–	16	(16)	-100%	75
Public safety		12	57	57	–	–	14	(14)	-100%	63
Economic and environmental services		8 796	15 153	15 153	368	1 996	3 788	(1 792)	-47%	4 200
Road transport		8 796	15 153	15 153	368	1 996	3 788	(1 792)	-47%	4 200
Trading services		3 602	20 502	20 502	1 147	1 896	5 125	(3 229)	-63%	14 232
Electricity		2 634	6 400	6 400	830	1 579	1 600	(21)	-1%	5 400
Water		804	14 080	14 080	317	317	3 520	(3 203)	-91%	7 822
Waste water management		164	–	–	–	–	–	–		981
Waste management		–	22	22	–	–	5	(5)	-100%	29
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Standard Classification	3	13 536	39 082	39 082	2 275	4 921	9 770	(4 849)	-50%	20 739
Funded by:										
National Government		9 938	32 292	32 292	1 159	3 536	8 073	(4 537)	-56%	13 905
Transfers recognised - capital		9 938	32 292	32 292	1 159	3 536	8 073	(4 537)	-56%	13 905
Borrowing	6	1 156	–	–	–	–	–	–		–
Internally generated funds		3 598	6 790	6 790	1 117	1 385	1 697	(312)	-18%	6 834
Total Capital Funding		14 692	39 082	39 082	2 275	4 921	9 770	(4 849)	-50%	20 739

Table C6: Monthly Budget Statement - Financial Position

NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M03 September						
Description	Ref	2016/17	Budget Year 2017/18			
		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	9 713	10 075
Consumer debtors		60 532	22 824	22 824	73 008	22 824
Other debtors		—	11 277	11 277	(3 501)	11 277
Current portion of long-term receivables		2	—	—	—	—
Inventory		62 922	65 556	65 556	62 960	65 556
Total current assets		138 300	110 700	110 700	142 269	110 700
Non current assets						
Long-term receivables		1	—	—	—	—
Investments		26	29	29	25	29
Investment property		5 018	5 004	5 004	5 733	5 004
Property, plant and equipment		827 558	932 114	932 114	782 356	932 114
Intangible assets		82	458	458	61	458
Other non-current assets		12	83	83	9	83
Total non current assets		832 698	937 687	937 687	788 185	937 687
TOTAL ASSETS		970 999	1 048 386	1 048 386	930 454	1 048 386
LIABILITIES						
Current liabilities						
Bank overdraft		7 321	9 338	9 338	1 137	9 338
Borrowing		1 065	688	688	589	688
Consumer deposits		2 193	2 289	2 289	2 270	2 289
Trade and other payables		49 018	16 352	16 352	42 630	16 352
Provisions		1 469	2 972	2 972	52 218	2 972
Total current liabilities		61 066	31 639	31 639	98 843	31 639
Non current liabilities						
Borrowing		40 096	—	—	—	—
Provisions		7 030	36 071	36 071	8 951	36 071
Total non current liabilities		47 126	36 071	36 071	8 951	36 071
TOTAL LIABILITIES		108 193	67 709	67 709	107 795	67 709
NET ASSETS	2	862 806	980 677	980 677	822 659	980 677
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		862 806	980 677	980 677	820 407	980 677
Reserves		—	—	—	2 253	—
TOTAL COMMUNITY WEALTH/EQUITY	2	862 806	980 677	980 677	822 659	980 677

Table C7: Monthly Budget Statement - Cash Flow

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - M03 September										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Property rates, penalties & collection charges		22 553	24 942	24 942	1 911	5 884	6 235	(352)	-6%	27 999
Service charges		97 969	113 321	113 321	8 925	21 880	28 330	(6 451)	-23%	99 902
Other revenue		27 379	33 311	33 311	2 324	5 654	8 328	(2 673)	-32%	34 954
Government - operating		35 295	40 761	40 761	–	17 428	10 190	7 238	71%	41 210
Government - capital		14 617	32 292	32 292	–	23 000	8 073	14 927	185%	14 602
Interest		105	1 723	1 723	–	39	431	(391)	-91%	806
Suppliers and employees		(174 891)	(205 542)	(205 542)	(19 641)	(53 772)	(51 385)	2 386	-5%	(190 113)
Finance charges		(1 005)	(2 055)	(2 055)	–	(8)	(514)	(505)	98%	(5 468)
NET CASH FROM/(USED) OPERATING ACTIVITIES		22 022	38 753	38 753	(6 481)	20 105	9 688	(10 417)	-108%	23 890
CASH FLOWS FROM INVESTING ACTIVITIES										
Proceeds on disposal of PPE		420	268	268	4	4	67	(63)	-94%	130
Decrease (increase) other non-current receivables		(0)	–	–	–	–	–	–		–
Capital assets		(12 736)	(39 082)	(39 082)	(2 275)	(4 921)	(9 771)	(4 849)	50%	(20 739)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(12 316)	(38 814)	(38 814)	(2 271)	(4 917)	(9 704)	(4 786)	49%	(20 610)
CASH FLOWS FROM FINANCING ACTIVITIES										
Borrowing long term/refinancing		1 156	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	95	95	12	18	24	(5)	-23%	98
Repayment of borrowing		(2 684)	(573)	(573)	–	–	(573)	(573)	100%	(688)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 528)	(478)	(478)	12	18	(549)	(568)	103%	(590)
NET INCREASE/ (DECREASE) IN CASH HELD		8 179	(539)	(539)	(8 741)	15 206	(565)			2 691
Cash/cash equivalents at beginning:		(1 306)	7 524	7 524		7 524	7 524			7 524
Cash/cash equivalents at month/year end:		6 872	6 985	6 985		22 730	6 959			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 Emthanjani - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September														2017/18 Medium Term Revenue & Expenditure Framework		
Description	Ref	Budget Year 2017/18												2017/18 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Property rates		1 489	2 483	1 911	–	–	–	–	–	–	–	–	22 115	27 999	28 239	49 909
Service charges - electricity revenue		2 602	4 553	4 410	–	–	–	–	–	–	–	–	41 613	53 178	56 426	67 691
Service charges - water revenue		1 171	1 710	1 789	–	–	–	–	–	–	–	–	19 076	23 746	25 448	41 408
Service charges - sanitation revenue		963	792	1 571	–	–	–	–	–	–	–	–	11 719	15 045	15 131	16 467
Service charges - refuse		606	493	1 117	–	–	–	–	–	–	–	–	5 599	7 815	7 545	6 583
Service charges - other		33	33	38	–	–	–	–	–	–	–	–	15	118	270	132
Rental of facilities and equipment		62	61	72	–	–	–	–	–	–	–	–	490	686	734	770
Interest earned - external investments		–	39	–	–	–	–	–	–	–	–	–	766	806	830	863
Fines		68	12	9	–	–	–	–	–	–	–	–	6 454	6 543	6 870	7 076
Licences and permits		45	42	37	–	–	–	–	–	–	–	–	1 855	1 978	1 938	2 399
Transfer receipts - operating		17 156	272	–	–	–	–	–	–	–	–	–	23 782	41 210	41 753	47 657
Other revenue		342	2 699	2 206	–	–	–	–	–	–	–	–	20 500	25 747	26 967	43 475
Cash Receipts by Source		24 536	13 190	13 160	–	–	–	–	–	–	–	–	153 985	204 870	212 149	284 431
Other Cash Flows by Source													–			
Transfer receipts - capital		14 000	9 000	–	–	–	–	–	–	–	–	–	(8 398)	14 602	14 342	13 798
Proceeds on disposal of PPE		–	–	4	–	–	–	–	–	–	–	–	126	130	139	148
Increase in consumer deposits		2	4	12	–	–	–	–	–	–	–	–	79	98	90	71
Total Cash Receipts by Source		38 538	22 194	13 175	–	–	–	–	–	–	–	–	145 792	219 699	226 720	298 449
Cash Payments by Type													–			
Employee related costs		6 371	6 353	6 115	–	–	–	–	–	–	–	–	50 852	69 691	73 073	77 674
Remuneration of councillors		398	398	398	–	–	–	–	–	–	–	–	3 755	4 948	5 015	5 269
Interest paid		3	5	–	–	–	–	–	–	–	–	–	5 460	5 468	6 143	9 731
Bulk purchases - Electricity		7 028	7 428	6 778	–	–	–	–	–	–	–	–	31 099	52 332	55 359	90 859
Bulk purchases - Water & Sewer		167	199	147	–	–	–	–	–	–	–	–	1 928	2 440	2 736	4 315
Other materials		192	362	1 410	–	–	–	–	–	–	–	–	14 808	16 771	18 864	30 971
Contracted services		12	277	688	–	–	–	–	–	–	–	–	8 868	9 846	10 565	17 432
General expenses		2 006	2 942	4 105	–	–	–	–	–	–	–	–	25 032	34 085	35 533	39 397
Cash Payments by Type		16 176	17 963	19 641	–	–	–	–	–	–	–	–	141 802	195 582	207 287	275 648
Other Cash Flows/Payments by Type																
Capital assets		–	2 646	2 275	–	–	–	–	–	–	–	–	15 818	20 739	20 405	22 006
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	688	688	–	–
Total Cash Payments by Type		16 176	20 609	21 916	–	–	–	–	–	–	–	–	158 307	217 009	227 692	297 654
NET INCREASE/(DECREASE) IN CASH HELD		22 362	1 585	(8 741)	–	–	–	–	–	–	–	–	(12 515)	2 691	(972)	795
Cash/cash equivalents at the month/year beginning		7 524	29 886	31 470	22 730	22 730	22 730	22 730	22 730	22 730	22 730	22 730	22 730	7 524	10 214	9 243
Cash/cash equivalents at the month/year end:		29 886	31 470	22 730	22 730	22 730	22 730	22 730	22 730	22 730	22 730	22 730	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 - M03 September

Description	NT Code	Budget Year 2017/18										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	2 386	1 578	1 696	849	897	9 196	–	16 602	12 638		13 488
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	4 710	1 852	1 290	818	415	3 560	–	12 646	6 083		2 676
Receivables from Non-ex change Transactions - Property Rates	1400	–	1 196	457	13 397	342	296	11 153	–	26 841	25 189		6 379
Receivables from Exchange Transactions - Waste Water Management	1500	–	1 025	985	675	443	418	4 077	–	7 623	5 613		5 403
Receivables from Exchange Transactions - Waste Management	1600	–	527	504	333	209	190	2 018	–	3 781	2 750		2 578
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–		–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–		4 862
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		–
Other	1900	–	129	72	94	66	63	623	–	1 047	846		3 790
Total By Income Source	2000	–	9 973	5 448	17 485	2 727	2 279	30 627	–	68 539	53 118	–	39 175
2016/17 - totals only			20621233	3403677	2701031	2413665	2260512	5843844		37 244	13 219		86361780
Debtors Age Analysis By Customer Group													
Organs of State	2200	–	578	364	2 823	217	192	2 744	–	6 919	5 976		1 931
Commercial	2300	–	2 637	727	669	241	138	874	–	5 286	1 922		1 094
Households	2400	–	6 167	3 994	13 619	2 042	1 756	25 166	–	52 744	42 583		32 051
Other	2500	–	591	363	374	227	193	1 842	–	3 591	2 637		4 099
Total By Customer Group	2600	–	9 973	5 448	17 485	2 727	2 279	30 627	–	68 539	53 118	–	39 175

Creditors' analysis

Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Budget Year 2017/18												Prior year
Description	NT Code	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total		
R thousands		30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year		totals for chart (same period)	
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	3 214	-							3 214	1	
Auditor General	0800	-	-							-	-	
Other	0900	5 287	-							5 287	2 337	
Total By Customer Type	1000	8 501	-	-	-	-	-	-	-	8 501	2 339	

Investment portfolio analysis

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

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

Allocation and grant receipts and expenditure: - Operating Revenue Framework

NC073 Emthanjeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2016/17	Budget Year 2017/18							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	
Operating Transfers and Grants										
National Government:		33 114	37 210	37 210	140	17 428	9 970	6 183	62.0%	38 822
Local Government Equitable Share		30 489	34 424	34 424	—	15 456	9 273	6 183	66.7%	36 197
Finance Management		1 625	1 700	1 700	140	1 700	425			1 625
Municipal Systems Improvement			—	—			—			—
EPWP Incentive		1 000	1 086	1 086	—	272	272			1 000
Other transfers and grants [insert description]								—		
Provincial Government:		1 196	881	881	—	—	220	(220)	-100.0%	1 161
Housing		35	—	—		—	—	—		—
Sport and Recreation	4	1 161	881	881	—	—	220	(220)	-100.0%	1 161
District Municipality:		—	—	—	—	—	—	—		—
[insert description]								—		
Other grant providers:		—	—	—	—	—	—	—		—
[insert description]								—		
Total Operating Transfers and Grants	5	34 310	38 091	38 091	140	17 428	10 190	5 962	58.5%	39 983
Capital Transfers and Grants										
National Government:		11 033	32 292	32 292	—	14 000	8 073	5 927	73.4%	14 602
Municipal Infrastructure Grant (MIG)		7 283	12 292	12 292	—	5 000	3 073	1 927	62.7%	11 602
Regional Bulk Infrastructure		750	14 000	14 000	—	7 000	3 500	3 500	100.0%	—
Integrated National Electrification Programme		3 000	6 000	6 000	—	2 000	1 500	500	33.3%	3 000
Provincial Government:		—	—	—	—	—	—	—		—
[insert description]								—		
District Municipality:		—	—	—	—	—	—	—		—
[insert description]								—		
Other grant providers:		—	—	—	—	—	—	—		—
[insert description]								—		
Total Capital Transfers and Grants	5	11 033	32 292	32 292	—	14 000	8 073	5 927	73.4%	14 602
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	45 343	70 383	70 383	140	31 428	18 263	11 889	65.1%	54 585

Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Operating expenditure of Transfers and Grants										
National Government:		14 205	8 859	8 859	2 218	3 523	2 215	1 308	59.1%	38 822
Local Government Equitable Share		10 912	6 073	6 073	2 054	3 054	1 518	1 536	101.1%	36 197
Finance Management		1 600	1 700	1 700	140	391	425	(34)	-8.1%	1 625
Municipal Systems Improvement		930	–	–			–	–		–
EPWP Incentive		763	1 086	1 086	24	79	272	(193)	-71.0%	1 000
Provincial Government:		1 177	2 108	2 108	63	158	1 345	(1 187)	-88.3%	2 388
Health subsidy		–	1 227	1 227			1 125	(1 125)	-100.0%	1 227
Housing		35	–	–			–	–		–
Sport and Recreation		1 142	881	881	63	158	220	(62)	-28.3%	1 161
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total operating expenditure of Transfers and Grants		15 382	10 967	10 967	2 281	3 681	3 560	121	3.4%	41 210
Capital expenditure of Transfers and Grants										
National Government:		9 938	32 292	32 292	1 159	3 536	8 073	(4 537)	-56.2%	13 905
Municipal Infrastructure Grant (MIG)		6 570	12 292	12 292	11	1 639	3 073	(1 434)	-46.7%	10 905
Regional Bulk Infrastructure		734	14 000	14 000	317	317	3 500	(3 183)	-90.9%	–
Integrated National Electrification Programme		2 634	6 000	6 000	830	1 579	1 500	79	5.3%	3 000
Provincial Government:		–	–	–	–	–	–	–		–
0								–		
District Municipality:		–	–	–	–	–	–	–		–
0								–		
Other grant providers:		–	–	–	–	–	–	–		–
0								–		
Total capital expenditure of Transfers and Grants		9 938	32 292	32 292	1 159	3 536	8 073	(4 537)	-56.2%	13 905
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		25 320	43 259	43 259	3 439	7 217	11 633	(4 416)	-38.0%	55 115

Expenditure on councillor and board members allowances and employee benefits

NC073 Emthanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September										
Summary of Employee and Councillor remuneration	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<u>Councillors (Political Office Bearers plus Other)</u>										
Basic Salaries and Wages		2 892	3 623	3 623	278	834	906	(71)	-8%	3 451
Pension and UIF Contributions		198	—	—	—	—	—	—	—	—
Medical Aid Contributions		18	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		931	1 208	1 208	87	260	302	(42)	-14%	1 150
Cellphone Allowance		361	414	414	33	99	104	(5)	-4%	395
Other benefits and allowances		—	52	52	—	—	7	(7)	-100%	51
Sub Total - Councillors		4 401	5 297	5 297	398	1 193	1 319	(126)	-10%	5 046
<u>Senior Managers of the Municipality</u>										
Basic Salaries and Wages	3	4 009	4 052	4 052	313	1 224	1 013	211	21%	3 833
Pension and UIF Contributions		769	673	673	57	171	168	3	2%	672
Medical Aid Contributions		161	115	115	4	12	29	(17)	-60%	115
Motor Vehicle Allowance		546	770	770	74	222	192	29	15%	755
Cellphone Allowance		116	382	382	15	44	95	(51)	-54%	138
Other benefits and allowances		279	62	62	7	18	15	3	18%	268
Sub Total - Senior Managers of Municipality		5 881	6 053	6 053	469	1 691	1 513	178	12%	5 781
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		47 208	54 607	54 607	3 910	11 445	13 652	(2 207)	-16%	48 768
Pension and UIF Contributions		8 217	9 228	9 228	710	1 393	2 307	(914)	-40%	8 721
Medical Aid Contributions		1 889	1 865	1 865	217	655	466	189	41%	1 810
Overtime		3 139	1 334	1 334	269	852	333	519	156%	1 477
Motor Vehicle Allowance		1 025	1 150	1 150	62	201	288	(87)	-30%	1 124
Cellphone Allowance		127	317	317	10	33	79	(46)	-58%	233
Housing Allowances		536	1 178	1 178	55	163	294	(132)	-45%	687
Other benefits and allowances		2 928	1 141	1 141	350	1 043	285	758	266%	1 179
Post-retirement benefit obligations	2	36	57	57	—	—	14	(14)	-100%	58
Sub Total - Other Municipal Staff		65 104	70 877	70 877	5 584	15 786	17 719	(1 933)	-11%	64 057
Total Parent Municipality		75 386	82 228	82 228	6 450	18 670	20 551	(1 881)	-9%	74 884
Unpaid salary, allowances & benefits in arrears:										
<u>Board Members of Entities</u>										
Post-retirement benefit obligations								—		
Sub Total - Board Members of Entities	2	—	—	—	—	—	—	—		—
<u>Senior Managers of Entities</u>										
Post-retirement benefit obligations	2							—		
Sub Total - Senior Managers of Entities		—	—	—	—	—	—	—		—
<u>Other Staff of Entities</u>										
Post-retirement benefit obligations								—		
Sub Total - Other Staff of Entities		—	—	—	—	—	—	—		—
Total Municipal Entities		—	—	—	—	—	—	—		—
TOTAL SALARY, ALLOWANCES & BENEFITS		75 386	82 228	82 228	6 450	18 670	20 551	(1 881)	-9%	74 884
TOTAL MANAGERS AND STAFF		70 984	76 930	76 930	6 053	17 477	19 233	(1 756)	-9%	69 838

Capital programme performance

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	14 692	3 257	3 257	0	0	3 257	3 257	100.0%	0%
August	–	6 514	6 514	2 646	2 646	9 770	7 124	72.9%	27%
September	–	–	–	2 275	4 921	9 770	4 849	49.6%	50%
October	–	–	–	–		9 770	–		
November	–	–	–	–		9 770	–		
December	–	–	–	–		9 770	–		
January	–	–	–	–		9 770	–		
February	–	–	–	–		9 770	–		
March	–	–	–	–		9 770	–		
April	–	–	–	–		9 770	–		
May	–	–	–	–		9 770	–		
June	–	–	–	–		9 770	–		
Total Capital expenditure	14 692	9 770	9 770	4 921					

Supporting Table C13

Supporting Tables SC13 include the following:

- SC13a: Capital expenditure on new assets by asset class
 - SC13b: Capital expenditure on renewal of existing assets by asset class
 - These two tables total to Table C5.
 - SC13c: Expenditure on repairs and maintenance by asset class
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Municipal manager's quality certificate

I, Isak Visser the Municipal Manager of Emthanjeni Municipality hereby certify that the monthly budget statement for the month of SEPTEMBER 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 13/10/2017
