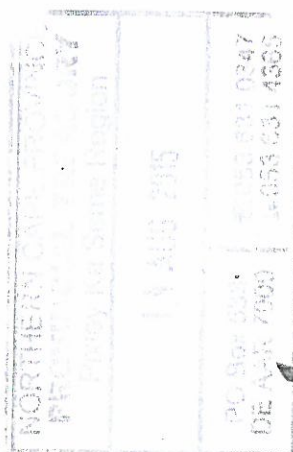


EMTHANJENI MUNICIPALITY



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JULY MONTHLY BUDGET STATEMENT FOR THE YEAR 2015-2016

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SCHEDULE C:

MONTHLY AND SUPPORTING DOCUMENTATION OF A MUNICIPALITY

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

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Glossary

- **Adjustments budget** - Prescribed in section 28 of the MFMA. The formal means by which a municipality may 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 may 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 July 2015 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The audited outcomes for 2014/2015 reflected in this report are draft as the figures were not yet reported to the office of the auditor general and as such are subject to change.

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 120% above the year-to-date budget for July 2015.

The abnormally high revenue includes the annual property rates and other fixed service charges billed to consumers for the 2015/2016 financial year. As well as operating grants received that exceeds the monthly budget the reason for this being that there was no payment schedule available at the time of concluding the budget.

Operating expenditure incurred amounts to 14% below the year-to-date operating expenditure. 0.1% of the total capital budget has been spent at 31 July 2015, with 100% of that being funded from own capital.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 monthly budget statement and supporting documentation for July 2015.

Section 3 - Executive Summary

3.1 Introduction

As already stated in the Mayor's Report the financial figures reflected in this report are draft figures for 2014/2015 and as such are the outcomes are based on the municipality's in-year reports and are subject to change.

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments)

Revenue by Source

Year-to-date revenue realised 120%, R21.139 million above year-to-date budget projections for July 2015².

Operating expenditure by type

Year-to-date expenditure is 14% or R2,499 million, below the year-to-date budget as at 31 July 2015.

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 R63 thousand or 0.1% of the capital budget of R67.3 million⁴. 100% of expenditure to date has been funded from internally generated funds recognised⁵.

Refer to Section 4 - Table C5 for more detail.

Cash flows

The financial year commenced with positive cash & cash equivalents balance of R3, 624million⁶ and this has increased by R9, 973 million during the year-to-date to R 13, 596 million.

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 Bv Source</u>	
Property rates	11 645
Transfers recognised - operational	12 639
Other revenue	(1 338)
<u>Expenditure Bv Type</u>	
Debt impairment	(952)
Depreciation & asset impairment	(771)
Bulk purchases	2 227
Other expenditure	(1 896)
<u>Capital Expenditure</u>	
Road transport	(977)
Water	(848)
Waste water management	(2 996)
<u>Cash Flow</u>	
Other revenue	(1 931)
Government - operating	12 639
Government - capital	(3 714)
Capital assets	(5 129)

3.4 Remedial or corrective steps

Description	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands		
Revenue By Source		
Property rates	The farmers property rates are charged yearly and thus the actual amount is higher than the budgeted amount.	The current situation will correct itself during the financial year
Transfers recognised - operational	Payment schedule was only made available after the start of the financial year	The current situation will be corrected in the adjustment budget
Other revenue	Due to high usage of pre-paid electricity during winter months the estimated revenue was expected to be more	The current situation will be corrected in the adjustment budget
Expenditure By Type		
Debt impairment	Are Done at year end	The situation will be fixed at year end
Depreciation & asset impairment	Are Done at year end	The situation will be fixed at year end
Bulk purchases	Due to high cost of eskom winter tariffs	The current situation will be corrected in the adjustment budget
Other expenditure	other expenditure was estimated to be higher	The current situation will correct itself during the financial year
Capital Expenditure		
Road transport	Slow capital spending	The current situation will be corrected in the adjustment budget
Water	Slow capital spending	The current situation will be corrected in the adjustment budget
Waste water management	Slow capital spending	The current situation will be corrected in the adjustment budget
Cash Flow		
Other revenue	Due to high usage of pre-paid electricity during winter months the estimated revenue was expected to be more	The current situation will be corrected in the adjustment budget
Government - operating	Payment schedule was only made available after the start of the financial year	The current situation will be corrected in the adjustment budget
Government - capital	Payment schedule was only made available after the start of the financial year	The current situation will be corrected in the adjustment budget
Capital assets	Slow capital spending	The current situation will be corrected in the adjustment budget

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

4.1 Monthly budget statements

NC073 Emthanjeni - Table C1 Monthly Budget Statement Summary - M01 July

Description	2014/15	Budget Year 2015/16							
	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	21 905	27 503	27 503	13 936	13 936	2 292	11 645	508%	27 503
Service charges	86 968	108 111	108 111	8 037	8 037	9 009	(973)	-11%	108 111
Investment revenue	950	715	715	15	15	60	(45)	-75%	715
Transfers recognised - operational	40 278	40 601	40 601	16 022	16 022	3 383	12 639	374%	40 601
Other own revenue	26 895	34 768	34 768	770	770	2 897	(2 127)	-73%	34 768
Total Revenue (excluding capital transfers and contributions)	176 996	211 697	211 697	38 781	38 781	17 641	21 139	120%	211 697
Employee costs	61 975	66 804	66 804	5 190	5 190	5 567	(377)	-7%	66 804
Remuneration of Councillors	4 083	4 580	4 580	328	328	382	(54)	-14%	4 580
Depreciation & asset impairment	1	9 248	9 248	-	-	771	(771)	-100%	9 248
Finance charges	588	2 556	2 556	18	18	213	(195)	-91%	2 556
Materials and bulk purchases	53 357	61 743	61 743	6 898	6 898	5 145	1 752	34%	61 743
Transfers and grants	10 898	12 938	12 938	1 109	1 109	1 078	31	3%	12 938
Other expenditure	31 966	63 028	63 028	2 367	2 367	5 252	(2 886)	-55%	63 028
Total Expenditure	162 868	220 896	220 896	15 909	15 909	18 408	(2 499)	-14%	220 896
Surplus/(Deficit)	14 128	(9 199)	(9 199)	22 872	22 872	(767)	23 638	-3084%	(9 199)
Transfers recognised - capital	-	56 565	56 565	1 000	1 000	4 714	(3 714)	-79%	56 565
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	14 128	47 366	47 366	23 872	23 872	3 947	19 924	505%	47 366
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	14 128	47 366	47 366	23 872	23 872	3 947	19 924	505%	47 366
Capital expenditure & funds sources									
Capital expenditure	14 559	67 344	67 344	63	63	5 612	(5 549)	-99%	67 344
Capital transfers recognised	13 941	55 958	55 958	-	-	4 663	(4 663)	-100%	55 958
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	5 046	5 046	-	-	420	(420)	-100%	5 046
Internally generated funds	618	6 341	6 341	63	63	528	(466)	-88%	6 341
Total sources of capital funds	14 559	67 344	67 344	63	63	5 612	(5 549)	-99%	67 344
Financial position									
Total current assets	121 617	109 842	109 842		137 356				109 842
Total non current assets	939 617	944 097	944 097		940 410				944 097
Total current liabilities	103 049	33 313	33 313		96 241				33 313
Total non current liabilities	3 166	67 490	67 490		2 348				67 490
Community wealth/Equity	955 019	953 136	953 136		979 177				953 136
Cash flows									
Net cash from (used) operating	17 294	55 260	55 260	10 171	10 171	4 605	(5 566)	-121%	55 260
Net cash from (used) investing	(13 421)	(59 374)	(59 374)	(63)	(63)	(3 081)	(3 018)	98%	(59 374)
Net cash from (used) financing	(2 564)	1 096	1 096	(165)	(165)	91	257	281%	1 096
Cash/cash equivalents at the month/year end	1 595	606	606	-	11 538	5 239	(6 299)	-120%	(1 422)
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	-	20 621	3 404	2 701	2 414	2 261	5 844	-	37 244
Creditors Age Analysis									
Total Creditors	2 339	-	-	-	-	-	-	-	2 339

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

NC073 Enthanjeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M01 July

R thousands	Description	Ref	2014/15	Budget Year 2015/16				Full Year Forecast			
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual		YearTD budget	YTD variance	YTD variance %
Revenue - Standard											
<i>Governance and administration</i>											
	Executive and council		43 119	46 348	46 348	21 240	21 240	3 862	17 378	450%	46 348
	Budget and treasury office		5 645	3 335	3 335	1 156	1 156	278	878	316%	3 335
	Corporate services		37 391	42 932	42 932	20 080	20 080	3 578	16 503	461%	42 932
			84	80	80	4	4	7	(2)	-33%	80
<i>Community and public safety</i>											
	Community and social services		6 227	10 229	10 229	122	122	852	(730)	-86%	10 229
	Sport and recreation		1 510	1 844	1 844	76	76	154	(78)	-51%	1 844
	Public safety		112	114	114	3	3	10	(7)	-72%	114
	Housing		3 927	8 232	8 232	41	41	686	(645)	-94%	8 232
	Health		678	39	39	3	3	3	(0)	-2%	39
<i>Economic and environmental services</i>											
	Planning and development		1 028	13 110	13 110	1	1	1 092	(1 091)	-100%	13 110
	Road transport		1 000	3 395	3 395	-	-	283	(283)	-100%	3 395
	Environmental protection		28	9 715	9 715	1	1	810	(808)	-100%	9 715
<i>Trading services</i>											
	Electricity		126 621	198 576	198 576	18 416	18 416	16 548	1 868	11%	198 576
	Water		62 505	83 494	83 494	6 602	6 602	6 958	(356)	-5%	83 494
	Waste water management		27 143	41 211	41 211	3 827	3 827	3 434	393	11%	41 211
	Waste management		23 208	59 345	59 345	4 958	4 958	4 945	12	0%	59 345
	Other		13 766	14 526	14 526	3 030	3 030	1 211	1 819	150%	14 526
	Total Revenue - Standard	4	176 995	268 262	268 262	39 781	39 781	22 355	17 425	78%	268 262
Expenditure - Standard											
<i>Governance and administration</i>											
	Executive and council		34 062	46 086	46 086	2 555	2 555	3 841	(1 285)	-33%	46 086
	Budget and treasury office		10 849	13 292	13 292	848	848	1 108	(259)	-23%	13 292
	Corporate services		12 484	20 440	20 440	888	888	1 703	(815)	-48%	20 440
			10 729	12 354	12 354	819	819	1 030	(210)	-20%	12 354
<i>Community and public safety</i>											
	Community and social services		21 286	29 011	29 011	2 049	2 049	2 418	(369)	-15%	29 011
	Sport and recreation		7 441	11 629	11 629	528	528	969	(441)	-46%	11 629
	Public safety		3 934	4 162	4 162	268	268	347	(79)	-23%	4 162
	Housing		7 741	10 818	10 818	940	940	902	38	4%	10 818
	Health		2 168	2 218	2 218	313	313	185	128	69%	2 218
<i>Economic and environmental services</i>											
	Planning and development		19 297	27 157	27 157	1 559	1 559	2 263	(704)	-31%	27 157
	Road transport		8 942	10 663	10 663	598	598	889	(291)	-33%	10 663
	Environmental protection		10 354	16 493	16 493	961	961	1 374	(413)	-30%	16 493
<i>Trading services</i>											
	Electricity		86 599	117 903	117 903	9 617	9 617	9 825	(208)	-2%	117 903
	Water		55 746	69 900	69 900	7 256	7 256	5 825	1 431	25%	69 900
	Waste water management		9 086	15 894	15 894	859	859	1 324	(465)	-35%	15 894
	Waste management		9 742	16 925	16 925	656	656	1 410	(755)	-54%	16 925
	Other		12 025	15 184	15 184	846	846	1 265	(419)	-33%	15 184
	Total Expenditure - Standard	3	162 868	220 896	220 896	15 909	15 909	18 408	(2 499)	-14%	220 896
	Surplus/ (Deficit) for the year		14 128	47 366	47 366	23 872	23 872	3 947	19 924	505%	47 366

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) - M01 July

Vote Description		2014/15		Budget Year 2015/16								
		Audited Outcome	Ref	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	5 645		3 335	3 335	1 156	1 156	278	878	315.8%	3 335	
	Vote 2 - FINANCE AND ADMINISTRATION	37 475		43 012	43 012	20 085	20 085	3 584	16 500	460.3%	43 012	
	Vote 3 - PLANNING AND DEVELOPMENT	1 000		3 395	3 395	-	-	283	(283)	-100.0%	3 395	
	Vote 4 - HEALTH	-		-	-	-	-	-	-	-	-	
	Vote 5 - COMMUNITY AND SOCIAL SERVICES	1 510		1 844	1 844	76	76	154	(78)	-50.8%	1 844	
	Vote 6 - PUBLIC SAFETY	3 927		8 232	8 232	41	41	686	(645)	-94.0%	8 232	
	Vote 7 - SPORT AND RECREATION	113		114	114	3	3	10	(7)	-71.8%	114	
	Vote 8 - ROAD TRANSPORT	28		9 715	9 715	1	1	810	(808)	-99.8%	9 715	
	Vote 9 - OTHER	-		-	-	-	-	-	-	-	-	
	Vote 10 - HOUSING SERVICES	678		39	39	3	3	3	(0)	-1.6%	39	
	Vote 11 - WASTE MANAGEMENT	13 766		14 526	14 526	3 030	3 030	1 211	1 819	150.3%	14 526	
	Vote 12 - WASTE WATER MANAGEMENT	23 208		59 345	59 345	4 958	4 958	4 945	12	0.2%	59 345	
	Vote 13 - ELECTRICITY	62 505		83 494	83 494	6 602	6 602	6 958	(356)	-5.1%	83 494	
	Vote 14 - WATER	27 143		41 211	41 211	3 827	3 827	3 434	393	11.4%	41 211	
Vote 15 - [NAME OF VOTE 15]	-		-	-	-	-	-	-	-	-		
Total Revenue by Vote	2	176 996		268 262	268 262	39 781	39 781	22 355	17 425	77.9%	268 262	
Expenditure by Vote			1									
Vote 1 - EXECUTIVE AND COUNCIL		10 849		13 292	13 292	848	848	1 108	(259)	-23.4%	13 292	
Vote 2 - FINANCE AND ADMINISTRATION		23 213		32 794	32 794	1 707	1 707	2 733	(1 026)	-37.5%	32 794	
Vote 3 - PLANNING AND DEVELOPMENT		8 942		10 663	10 663	598	598	889	(291)	-32.7%	10 663	
Vote 4 - HEALTH		2		183	183	0	0	15	(15)	-99.2%	183	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		7 441		11 629	11 629	528	528	969	(441)	-45.5%	11 629	
Vote 6 - PUBLIC SAFETY		7 741		10 818	10 818	940	940	902	38	4.2%	10 818	
Vote 7 - SPORT AND RECREATION		3 934		4 162	4 162	268	268	347	(79)	-22.7%	4 162	
Vote 8 - ROAD TRANSPORT		10 354		16 493	16 493	961	961	1 374	(413)	-30.1%	16 493	
Vote 9 - OTHER		1 624		739	739	129	129	62	68	109.6%	739	
Vote 10 - HOUSING SERVICES		2 168		2 218	2 218	313	313	185	128	69.3%	2 218	
Vote 11 - WASTE MANAGEMENT		12 025		15 184	15 184	846	846	1 265	(419)	-33.1%	15 184	
Vote 12 - WASTE WATER MANAGEMENT		9 742		16 925	16 925	656	656	1 410	(755)	-53.5%	16 925	
Vote 13 - ELECTRICITY		55 746		69 900	69 900	7 256	7 256	5 825	1 431	24.6%	69 900	
Vote 14 - WATER		9 086		15 894	15 894	859	859	1 324	(465)	-35.1%	15 894	
Vote 15 - [NAME OF VOTE 15]		-		-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	162 868		220 896	220 896	15 909	15 909	18 408	(2 499)	-13.6%	220 896	
Surplus/ (Deficit) for the year	2	14 128		47 366	47 366	23 872	23 872	3 947	19 924	504.8%	47 366	

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

NC073 Emthanjeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July											
Description	Ref	2014/15		Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Revenue By Source											
Property rates		21 905	27 503	27 503	13 936	13 936	2 292	11 645	508%	27 503	
Property rates - penalties & collection charges			-	-	-	-	-	-	-	-	
Service charges - electricity revenue		41 509	57 935	57 935	4 022	4 022	4 828	(805)	-17%	57 935	
Service charges - water revenue		22 510	26 111	26 111	1 978	1 978	2 176	(198)	-9%	26 111	
Service charges - sanitation revenue		14 300	14 888	14 888	1 270	1 270	1 241	29	2%	14 888	
Service charges - refuse revenue		8 245	8 937	8 937	733	733	745	(12)	-2%	8 937	
Service charges - other		405	240	240	33	33	20	13	67%	240	
Rental of facilities and equipment		1 190	652	652	65	65	54	11	20%	652	
Interest earned - external investments		950	715	715	15	15	60	(45)	-75%	715	
Interest earned - outstanding debtors		816	873	873	30	30	73	(43)	-59%	873	
Dividends received		-	-	-	-	-	-	-	-	-	
Fines		3 759	7 581	7 581	23	23	632	(608)	-96%	7 581	
Licences and permits		348	2 099	2 099	37	37	175	(138)	-79%	2 099	
Agency services		-	-	-	-	-	-	-	-	-	
Transfers recognised - operational		40 278	40 601	40 601	16 022	16 022	3 383	12 639	374%	40 601	
Other revenue		19 688	23 434	23 434	615	615	1 953	(1 338)	-69%	23 434	
Gains on disposal of PPE		1 094	130	130	-	-	11	(11)	-100%	130	
Total Revenue (excluding capital transfers and contributions)		176 956	211 697	211 697	38 781	38 781	17 641	21 139	120%	211 697	
Expenditure By Type											
Employee related costs		61 975	66 804	66 804	5 190	5 190	5 567	(377)	-7%	66 804	
Remuneration of councillors		4 093	4 580	4 580	328	328	382	(54)	-14%	4 580	
Debt impairment		-	11 429	11 429	-	-	952	(952)	-100%	11 429	
Depreciation & asset impairment		1	9 248	9 248	-	-	771	(771)	-100%	9 248	
Finance charges		588	2 556	2 556	18	18	213	(195)	-91%	2 556	
Bulk purchases		47 036	53 094	53 094	6 651	6 651	4 425	2 227	50%	53 094	
Other materials		6 321	8 648	8 648	246	246	721	(474)	-66%	8 648	
Contracted services		6 244	9 629	9 629	766	766	802	(37)	-5%	9 629	
Transfers and grants		10 898	12 938	12 938	1 109	1 109	1 078	31	3%	12 938	
Other expenditure		25 723	41 969	41 969	1 601	1 601	3 497	(1 896)	-54%	41 969	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	
Total Expenditure		162 868	220 896	220 896	15 909	15 909	18 408	(2 499)	-14%	220 896	
Surplus/(Deficit)		14 128	(9 199)	(9 199)	22 872	22 872	(767)	23 638	(0)	(9 199)	
Transfers recognised - capital		-	56 565	56 565	1 000	1 000	4 714	(3 714)	(0)	56 565	
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	
Contributed assets		-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		14 128	47 366	47 366	23 872	23 872	3 947	-	-	47 366	
Taxation		-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation		14 128	47 366	47 366	23 872	23 872	3 947	-	-	47 366	
Attributable to minorities		-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		14 128	47 366	47 366	23 872	23 872	3 947	-	-	47 366	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year		14 128	47 366	47 366	23 872	23 872	3 947	-	-	47 366	

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

NC073 Enthanjeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M01 July											
Vote Description		Ref	2014/15	Budget Year 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 - Standard Classification											
Governance and administration											
Executive and council			316	2 056	2 056	-	-	171	(171)	-100%	2 056
Budget and treasury office			54	159	159	-	-	13	(13)	-100%	159
Corporate services			116	1 369	1 369	-	-	114	(114)	-100%	1 369
			146	528	528	-	-	44	(44)	-100%	528
Community and public safety											
Community and social services			97	657	657	63	63	55	8	15%	657
Sport and recreation			-	307	307	-	-	26	(26)	-100%	307
Public safety			88	261	261	52	52	22	30	140%	261
			9	88	88	10	10	7	3	43%	88
Housing			-	-	-	-	-	-	-	-	-
Health			-	-	-	-	-	-	-	-	-
Economic and environmental services											
Planning and development			14 064	11 737	11 737	-	-	978	(978)	-100%	11 737
Road transport			3	12	12	-	-	1	(1)	-100%	12
Environmental protection			14 061	11 724	11 724	-	-	977	(977)	-100%	11 724
			-	-	-	-	-	-	-	-	-
Trading services											
Electricity			81	52 895	52 895	-	-	4 408	(4 408)	-100%	52 895
Water			-	6 726	6 726	-	-	560	(560)	-100%	6 726
			81	10 180	10 180	-	-	848	(848)	-100%	10 180
Waste water management			-	35 958	35 958	-	-	2 996	(2 996)	-100%	35 958
Waste management			-	31	31	-	-	3	(3)	-100%	31
Other			-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification		3	14 559	67 344	67 344	63	63	5 612	(5 549)	-99%	67 344
Funded by:											
National Government			13 941	55 958	55 958	-	-	4 663	(4 663)	-100%	55 958
Provincial Government			-	-	-	-	-	-	-	-	-
District Municipality			-	-	-	-	-	-	-	-	-
Other transfers and grants			-	-	-	-	-	-	-	-	-
Transfers recognised - capital			13 941	55 958	55 958	-	-	4 663	(4 663)	-100%	55 958
Public contributions & donations			-	-	-	-	-	-	-	-	-
Borrowing		5	-	-	-	-	-	-	-	-	-
Internally generated funds		6	-	5 046	5 046	-	-	420	(420)	-100%	5 046
Total Capital Funding			618	6 341	6 341	63	63	528	(466)	-88%	6 341
			14 559	67 344	67 344	63	63	5 612	(5 549)	-99%	67 344

Table C6: Monthly Budget Statement - Financial Position

NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M01 July						
Description	Ref	2014/15 Budget Year 2015/16				Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
R thousands	1					
ASSETS						
Current assets						
Cash		117	3 128	3 128	118	3 128
Call investment deposits		—	9 070	9 070	—	9 070
Consumer debtors		57 725	20 584	20 584	72 569	20 584
Other debtors		743	10 167	10 167	1 678	10 167
Current portion of long-term receivables		—	—	—	—	—
Inventory		63 032	66 894	66 894	62 991	66 894
Total current assets		121 617	109 842	109 842	137 356	109 842
Non current assets						
Long-term receivables		—	—	—	—	—
Investments		—	—	—	—	—
Investment property		—	8 575	8 575	11 296	8 575
Investments in Associate		—	5 004	5 004	5 004	5 004
Property, plant and equipment		—	—	—	—	—
Agricultural		—	—	—	—	—
Biological assets		—	—	—	—	—
Intangible assets		384	413	413	384	413
Other non-current assets		21	68	68	26	68
Total non current assets		939 617	944 097	944 097	940 410	944 097
TOTAL ASSETS		1 061 234	1 053 938	1 053 938	1 077 766	1 053 938
LIABILITIES						
Current liabilities						
Bank overdraft		14 343	9 269	9 269	735	9 269
Borrowing		1 449	3 003	3 003	2 069	3 003
Consumer deposits		2 100	2 191	2 191	2 112	2 191
Trade and other payables		29 293	16 752	16 752	33 985	16 752
Provisions		55 865	2 097	2 097	57 339	2 097
Total current liabilities		103 049	33 313	33 313	96 241	33 313
Non current liabilities						
Borrowing		3 166	14 777	14 777	2 348	14 777
Provisions		—	52 713	52 713	—	52 713
Total non current liabilities		3 166	67 490	67 490	2 348	67 490
TOTAL LIABILITIES		106 215	100 803	100 803	98 589	100 803
NET ASSETS	2	955 019	953 136	953 136	979 177	953 136
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		952 767	953 136	953 136	976 924	953 136
Reserves		2 253	—	—	2 253	—
TOTAL COMMUNITY WEALTH/EQUITY	2	955 019	953 136	953 136	979 177	953 136

Table C7: Monthly Budget Statement - Cash Flow

NC073 Einthanjani - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2014/15		Budget Year 2015/16						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		18 618	25 578	25 578	1 316	1 316	2 131	(815)	-38%	25 578
Service charges		78 940	99 481	99 481	6 855	6 855	8 290	(1 435)	-17%	99 481
Other revenue		25 256	32 048	32 048	740	740	2 671	(1 931)	-72%	32 048
Government - operating		40 278	40 601	40 601	16 022	16 022	3 383	12 639	374%	40 601
Government - capital		16 108	56 565	56 565	1 000	1 000	4 714	(3 714)	-79%	56 565
Interest		950	715	715	15	15	60	(45)	-75%	715
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(151 371)	(184 234)	(184 234)	(14 651)	(14 651)	(15 353)	(702)	5%	(184 234)
Finance charges		(588)	(2 556)	(2 556)	(18)	(18)	(213)	(195)	91%	(2 556)
Transfers and Grants		(10 898)	(12 938)	(12 938)	(1 109)	(1 109)	(1 078)	31	-3%	(12 938)
NET CASH FROM/(USED) OPERATING ACTIVITIES		17 294	55 260	55 260	10 171	10 171	4 605	(5 566)	-121%	55 260
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 094	124	124	-	-	10	(10)	-100%	124
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	2 800	2 800	-	-	2 100	(2 100)	-100%	2 800
Payments										
Capital assets		(14 516)	(62 298)	(62 298)	(63)	(63)	(5 192)	(5 129)	99%	(62 298)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(13 421)	(59 374)	(59 374)	(63)	(63)	(3 081)	(3 018)	98%	(59 374)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	5 046	5 046	-	-	420	(420)	-100%	5 046
Increase (decrease) in consumer deposits		171	135	135	13	13	11	1	13%	135
Payments										
Repayment of borrowing		(2 735)	(4 084)	(4 084)	(178)	(178)	(340)	(162)	48%	(4 084)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 564)	1 095	1 095	(165)	(165)	91	257	281%	1 095
NET INCREASE/ (DECREASE) IN CASH HELD		1 310	(3 017)	(3 017)	9 943	9 943	1 615			(3 017)
Cash/cash equivalents at beginning:		285	3 624	3 624		1 595	3 624			1 595
Cash/cash equivalents at month/year end:		1 595	606	606		11 538	5,239			(1 422)

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 Emthanzeni - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

Ref	Description	Budget Year 2016/16												2016/16 Medium Term Revenue & Expenditure Framework		
		Budget Year 2016/16												Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget			
1	R thousands															
	Cash Receipts By Source															
	Property rates	1 316	—	—	—	—	—	—	—	—	—	—	—	25 578	28 071	29 071
	Property rates - penalties & collection charges	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Service charges - electricity revenue	4 051	—	—	—	—	—	—	—	—	—	—	—	53 300	63 636	74 731
	Service charges - water revenue	1 367	—	—	—	—	—	—	—	—	—	—	—	28 015	28 486	28 015
	Service charges - sanitation revenue	901	—	—	—	—	—	—	—	—	—	—	—	13 697	14 532	15 403
	Service charges - refuse	504	—	—	—	—	—	—	—	—	—	—	—	8 222	8 723	9 333
	Service charges - other	33	—	—	—	—	—	—	—	—	—	—	—	240	257	276
	Rental of facilities and equipment	65	—	—	—	—	—	—	—	—	—	—	—	552	701	751
	Interest earned - external investments	15	—	—	—	—	—	—	—	—	—	—	—	715	769	823
	Interest earned - outstanding debtors	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Dividends received	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Fines	23	—	—	—	—	—	—	—	—	—	—	—	7 581	8 322	8 844
	Licences and permits	37	—	—	—	—	—	—	—	—	—	—	—	2 099	2 309	2 517
	Agency services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Transfer receipts - operating	18 022	—	—	—	—	—	—	—	—	—	—	—	40 601	38 831	38 840
	Other revenue	615	—	—	—	—	—	—	—	—	—	—	—	21 716	22 315	24 887
	Cash Receipts by Source	24 945	—	—	—	—	—	—	—	—	—	—	173 474	196 423	215 177	233 290
	Other Cash Flows by Source															
	Transfer receipts - capital	1 000	—	—	—	—	—	—	—	—	—	—	—	56 565	41 435	13 641
	Contributions & Contributed assets	—	—	—	—	—	—	—	—	—	—	—	—	—	134	143
	Proceeds on disposal of PPE	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Short term loans	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Borrowing long term/refinancing	—	—	—	—	—	—	—	—	—	—	—	—	5 046	3 723	3 947
	Increase in consumer deposits	13	—	—	—	—	—	—	—	—	—	—	—	135	138	142
	Receipt of non-current debtors	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Receipt of non-current receivables	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Change in non-current investments	—	—	—	—	—	—	—	—	—	—	—	—	2 800	2 000	—
	Total Cash Receipts by Source	25 961	—	—	—	—	—	—	—	—	—	—	237 132	263 093	262 607	251 163
	Cash Payments by Type															
	Employee related costs	5 190	—	—	—	—	—	—	—	—	—	—	—	66 804	69 777	73 883
	Remuneration of councillors	329	—	—	—	—	—	—	—	—	—	—	—	4 580	4 787	5 074
	Interest paid	18	—	—	—	—	—	—	—	—	—	—	—	2 538	2 671	2 810
	Bulk purchases - Electricity	6 505	—	—	—	—	—	—	—	—	—	—	—	50 656	53 189	56 381
	Bulk purchases - Water & Sewer	146	—	—	—	—	—	—	—	—	—	—	—	2 438	2 580	2 713
	Other materials	246	—	—	—	—	—	—	—	—	—	—	—	8 402	9 081	9 620
	Contracted services	766	—	—	—	—	—	—	—	—	—	—	—	9 629	11 252	13 351
	Grants and subsidies paid - other municipalities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Grants and subsidies paid - other	1 109	—	—	—	—	—	—	—	—	—	—	—	12 938	13 585	14 365
	General expenses	1 470	—	—	—	—	—	—	—	—	—	—	—	41 478	43 354	46 124
	Cash Payments by Type	15 778	—	—	—	—	—	—	—	—	—	—	183 950	199 726	210 257	224 322
	Other Cash Flows/Payments by Type															
	Capital assets	63	—	—	—	—	—	—	—	—	—	—	—	62 298	47 553	20 647
	Repayment of borrowing	178	—	—	—	—	—	—	—	—	—	—	—	4 084	5 222	4 961
	Other Cash Flow/Payments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Total Cash Payments by Type	16 019	—	—	—	—	—	—	—	—	—	—	250 091	266 110	263 032	219 930
	NET INCREASE/(DECREASE) IN CASH HELD	9 943	—	—	—	—	—	—	—	—	—	—	(12 960)	(3 017)	(425)	1 233
	Cash/cash equivalents at the monthly year beginning	1 595	11 538	11 538	11 538	11 538	11 538	11 538	11 538	11 538	11 538	11 538	11 538	1 595	(1 422)	(1 846)
	Cash/cash equivalents at the monthly year end:	11 538	11 538	11 538	11 538	11 538	11 538	11 538	11 538	11 538	11 538	11 538	11 538	(1 422)	(1 846)	(513)

PART 2 - SUPPORTING DOCUMENTATIONSection 5 - Debtors' analysis

Supporting Table SC3

NC073 Emthanjeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description		NT Code	Budget Year 2015/16										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 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		1200		1 802	1 222	947	980	937	2 378		8 266	5 242		28 731
Trade and Other Receivables from Exchange Transactions - Electricity		1300		3 844	870	586	392	341	886		6 919	2 204		10 609
Receivables from Non-exchange Transactions - Property Rates		1400		13 315	358	330	290	258	725		15 276	1 603		13 617
Receivables from Exchange Transactions - Waste Water Management		1500		991	561	467	449	434	928		3 831	2 279		17 850
Receivables from Exchange Transactions - Waste Management		1600		555	302	310	247	234	482		2 129	1 272		8 970
Receivables from Exchange Transactions - Property Rental Debtors		1700		-	-	-	-	-	-		-	-		-
Interest on Arrear Debtor Accounts		1810		-	-	-	-	-	-		-	-		3 782
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820		-	-	-	-	-	-		-	-		-
Other		1900		114	90	61	56	57	445		823	619		2 804
Total By Income Source		2000	-	20 621	3 404	2 701	2 414	2 261	5 844	-	37 244	13 219	-	86 362
2014/15 - totals only				17076100	3468124 5/6	2584127	2409236 5/9	2207461 7/9	18453909 3/4		46 199	25 655		52598590 3/4
Debtors Age Analysis By Customer Group														
Organs of State		2200		3 000	259	161	139	130	977		4 665	1 406		795
Commercial		2300		2 937	347	204	94	67	111		3 760	476		2 516
Households		2400		14 095	2 480	2 061	1 889	1 855	4 021		26 399	9 825		75 151
Other		2500		589	318	276	292	209	735		2 420	1 512		7 900
Total By Customer Group		2600	-	20 621	3 404	2 701	2 414	2 261	5 844	-	37 244	13 219	-	86 362

Creditors' analysis Supporting Table SC4

NC073 Enthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2015/16								Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		Total
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	1								1	478
Auditor General	0800	-								-	-
Other	0900	2 337								2 337	1 608
Total By Customer Type	1000	2 339	-	-	-	-	-	-	-	2 339	2 086

Investment portfolio analysis

NC073 Emthanjani - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

Investments by maturity Name of institution & investment ID		Ref	Period of Investment Yrs/Months	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
R thousands										
<u>Municipality</u>										
General Investment			Yrs	Fixed Deposit	30/06/2015		7.5%	11 270		11 270
Municipality sub-total						-		11 270	-	11 270
<u>Entities</u>										
Entities sub-total						-		-	-	-
TOTAL INVESTMENTS AND INTEREST		2				-		11 270	-	11 270

NC073 Emthanjeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July										
Description	Ref	2014/15	Budget Year 2015/16						Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year ID actual	Year ID budget	YTD variance		YTD variance
R thousands										
RECEIPTS:										%
1,2										
Operating Transfers and Grants										
National Government:		38 876	39 459	39 459	17 501	17 501	3 288	11 977	364.2%	39 459
Local Government Equitable Share		35 342	35 929	35 929	14 971	14 971	2 994	11 977	400.0%	35 929
Finance Management		1 600	1 600	1 600	1 600	1 600	133			1 600
Municipal Systems Improvement		934	930	930	930	930	78			930
EPWP Incentive		1 000	1 000	1 000	-	-	83			1 000
Energy Efficiency and Demand Management										
Integrated National Electrification Programme	3									
Provincial Government:		1 402	1 142	1 142	-	-	95	(95)	-100.0%	1 142
Health subsidy		-	-	-	-	-	-	-		-
Housing		645	-	-	-	-	-	-		-
Sport and Recreation	4	757	1 142	1 142	-	-	95	(95)	-100.0%	1 142
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	40 278	40 601	40 601	17 501	17 501	3 383	11 882	351.2%	40 601
Capital Transfers and Grants										
National Government:		16 108	56 565	56 565	4 149	4 149	4 714	(565)	-12.0%	56 565
Municipal Infrastructure Grant (MIG)		16 108	11 898	11 898	3 149	3 149	992	2 158	217.6%	11 898
Regional Bulk Infrastructure		-	10 000	10 000	-	-	833	(833)	-100.0%	10 000
Integrated National Electrification Programme		-	1 500	1 500	1 000	1 000	125	875	700.0%	1 500
Bucket Eradication Programme Grant		-	33 167	33 167	-	-	2 764	(2 764)	-100.0%	33 167
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	16 108	56 565	56 565	4 149	4 149	4 714	(565)	-12.0%	56 565
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	56 386	97 166	97 166	21 650	21 650	8 097	11 317	139.8%	97 166

Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July									
Description	Ref	2014/15	Budget Year 2015/16						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:		12 181	39 459	39 459	1 040	1 040	3 288	(2 249)	-68.4%
Local Government Equitable Share		8 428	35 929	35 929	644	644	2 994	(2 350)	-78.5%
Finance Management		1 600	1 600	1 600	121	121	133	(12)	-9.0%
Municipal Systems Improvement		1 438	930	930	218	218	78	140	180.8%
EPWP Incentive		715	1 000	1 000	56	56	83	(27)	-32.3%
Provincial Government:		315	1 142	1 142	191	191	95	95	100.3%
Housing		-	-	-	167	167	-	167	#DIV/0!
Sport and Recreation		315	1 142	1 142	24	24	95	(71)	-75.1%
District Municipality:		-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		12 496	40 601	40 601	1 230	1 230	3 383	(2 153)	-63.6%
Capital expenditure of Transfers and Grants									
National Government:		14 025	56 565	56 565	-	-	4 714	(4 714)	-100.0%
Municipal Infrastructure Grant (MIG)		13 944	11 898	11 898	-	-	992	(992)	-100.0%
Regional Bulk Infrastructure		81	10 000	10 000	-	-	833	(833)	-100.0%
Integrated National Electrification Programme		-	1 500	1 500	-	-	125	(125)	-100.0%
Bucket Eradication Programme Grant		-	33 167	33 167	-	-	2 764	(2 764)	-100.0%
Provincial Government:		-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		14 025	56 565	56 565	-	-	4 714	(4 714)	-100.0%
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		26 521	97 166	97 166	1 230	1 230	8 097	(6 867)	-84.8%

Expenditure on councillor and board members allowances and employee benefits

NC073 Enthanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July												
Summary of Employee and Councillor remuneration			2014/15		Budget Year 2015/16							
R thousands			Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
			1	A	B	C						D
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages				2 801	3 170	3 170	230	230	264	(34)	-13%	3 170
Pension and UIF Contributions				337	—	—	27	27	—	27	#DIV/0!	—
Medical Aid Contributions				36	—	—	3	3	—	3	#DIV/0!	—
Motor Vehicle Allowance				908	1 051	1 051	68	68	88	(20)	-22%	1 051
Cellphone Allowance				1	313	313	—	—	26	(26)	-100%	313
Housing Allowances				—	—	—	—	—	—	—	—	—
Other benefits and allowances				—	47	47	—	—	4	(4)	-100%	47
Sub Total - Councillors			4	4 083	4 580	4 580	328	328	382	(54)	-14%	4 580
% Increase					12.2%	12.2%						12.2%
Senior Managers of the Municipality			3									
Basic Salaries and Wages				3 449	3 442	3 442	288	288	287	2	1%	3 442
Pension and UIF Contributions				249	608	608	23	23	51	(28)	-55%	608
Medical Aid Contributions				131	110	110	13	13	9	4	45%	110
Overtime				—	—	—	—	—	—	—	—	—
Performance Bonus				—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance				657	814	814	63	63	68	(4)	-7%	814
Cellphone Allowance				179	155	155	14	14	13	1	6%	155
Housing Allowances				—	—	—	—	—	—	—	—	—
Other benefits and allowances				249	240	240	36	36	20	16	78%	240
Payments in lieu of leave				—	—	—	—	—	—	—	—	—
Long service awards				—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations			2	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality				4 914	5 370	5 370	438	438	448	(10)	-2%	5 370
% Increase			4		9.3%	9.3%						9.3%
Other Municipal Staff												
Basic Salaries and Wages				42 453	46 748	46 748	3 606	3 606	3 896	(290)	-7%	46 748
Pension and UIF Contributions				6 973	8 057	8 057	614	614	671	(57)	-9%	8 057
Medical Aid Contributions				2 557	1 614	1 614	192	192	135	57	42%	1 614
Overtime				2 432	2 006	2 006	162	162	167	(5)	-3%	2 006
Performance Bonus				—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance				1 141	1 050	1 050	71	71	88	(16)	-19%	1 050
Cellphone Allowance				339	207	207	13	13	17	(5)	-27%	207
Housing Allowances				101	733	733	8	8	61	(53)	-86%	733
Other benefits and allowances				908	963	963	82	82	80	2	3%	963
Post-retirement benefit obligations			2	201	56	56	4	4	5	(1)	-24%	56
Sub Total - Other Municipal Staff				57 104	61 434	61 434	4 752	4 752	5 119	(367)	-7%	61 434
% Increase			4		7.6%	7.6%						7.6%
Total Parent Municipality				66 101	71 384	71 384	5 518	5 518	5 949	(431)	-7%	71 384
% Increase					8.0%	8.0%						8.0%
TOTAL SALARY, ALLOWANCES & BENEFITS				66 101	71 384	71 384	5 518	5 518	5 949	(431)	-7%	71 384
% Increase			4		8.0%	8.0%						8.0%
TOTAL MANAGERS AND STAFF				62 018	66 804	66 804	5 190	5 190	5 567	(377)	-7%	66 804

Capital programme performance

NC073 Emthanjeni - Supporting Table SC-12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2014/15		Budget Year 2015/16						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	816	12 135	12 135	63	63	12 135	12 072	99.5%	0%
August	561	7 647	7 647	-	-	19 782	-		
September	1 968	3 391	3 391	-	-	23 173	-		
October	1 652	253	253	-	-	23 425	-		
November	333	13 879	13 879	-	-	37 304	-		
December	1 180	1 930	1 930	-	-	39 234	-		
January	271	5 803	5 803	-	-	45 038	-		
February	15	3 131	3 131	-	-	48 168	-		
March	2 675	9 587	9 587	-	-	57 756	-		
April	1 130	87	87	-	-	57 842	-		
May	1 261	4 535	4 535	-	-	62 377	-		
June	2 696	4 967	4 967	-	-	67 344	-		
Total Capital expenditure	14 559	67 344	67 344	63					

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

NC073 Einthanjani - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description	Ref	2014/15 Audited Outcome	Budget Year 2015/16						Full Year Forecast
			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Capital expenditure on new assets by Asset Class/Sub-class									
<u>Infrastructure</u>		13 938	55 958	55 958	-	-	4 663	4 663	100.0%
Infrastructure - Road transport		13 856	8 500	8 500	-	-	708	708	100.0%
Roads, Pavements & Bridges		13 856	8 500	8 500	-	-	708	708	100.0%
Infrastructure - Electricity		-	1 500	1 500	-	-	125	125	100.0%
Transmission & Reficulation		-	1 500	1 500	-	-	125	125	100.0%
Infrastructure - Water		81	10 000	10 000	-	-	833	833	100.0%
Reficulation		81	10 000	10 000	-	-	833	833	100.0%
Infrastructure - Sanitation		-	35 958	35 958	-	-	2 996	2 996	100.0%
Sewerage purification		-	35 958	35 958	-	-	2 996	2 996	100.0%
Infrastructure - Other		-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	13 938	55 958	55 953	-	-	4 663	4 663	100.0%
									55 958

M073 Enthanjeni - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July											
R thousands	Description	Ref	2014/15		Budget Year 2015/16						
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	Capital expenditure on renewal of existing assets by Asset Class/Sub-class	1									
	Infrastructure										
	Infrastructure - Road transport		172	8 237	8 237	-	-	686	686	100.0%	8 237
	Roads, Pavements & Bridges		172	2 800	2 800	-	-	233	233	100.0%	2 800
	Infrastructure - Electricity		-	2 800	2 800	-	-	233	233	100.0%	2 800
	Transmission & Reticulation		-	5 226	5 226	-	-	435	435	100.0%	5 226
	Infrastructure - Water		-	5 226	5 226	-	-	435	435	100.0%	5 226
	Water purification		-	180	180	-	-	15	15	100.0%	180
	Infrastructure - Sanitation		-	180	180	-	-	15	15	100.0%	180
	Infrastructure - Other		-	-	-	-	-	-	-	-	-
	Waste Management		-	31	31	-	-	3	3	100.0%	31
	Community		3	31	31	-	-	3	3	100.0%	31
	Parks & gardens		-	353	353	-	-	29	29	100.0%	353
	Sportsfields & stadia		-	22	22	-	-	2	2	100.0%	22
	Community halls		-	39	39	-	-	3	3	~100.0%	39
	Cemeteries		-	260	260	-	-	22	22	100.0%	260
	Heritage assets		3	31	31	-	-	3	3	100.0%	31
	Investment properties		-	-	-	-	-	-	-	-	-
	Other assets		-	-	-	-	-	-	-	-	-
	General vehicles		446	1 913	1 913	63	63	159	97	60.7%	1 913
	Specialised vehicles		-	-	-	-	-	-	-	-	-
	Plant & equipment		-	-	-	-	-	-	-	-	-
	Computers - hardware/equipment		130	845	845	52	52	70	18	25.8%	845
	Furniture and other office equipment		212	339	339	-	-	28	28	100.0%	339
	Abattoirs		44	189	189	10	10	16	5	33.4%	189
	Markets		-	-	-	-	-	-	-	-	-
	Civic Land and Buildings		-	-	-	-	-	-	-	-	-
	Other Buildings		-	-	-	-	-	-	-	-	-
	Other Land		60	540	540	-	-	45	45	100.0%	540
	Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
	Other		-	-	-	-	-	-	-	-	-
	Agricultural assets		-	-	-	-	-	-	-	-	-
	Biological assets		-	-	-	-	-	-	-	-	-
	Intangibles		-	-	-	-	-	-	-	-	-
	Computers - software & programming		-	884	884	-	-	74	74	100.0%	884
	Total Capital Expenditure on renewal of existing assets	1	621	11 386	11 386	63	63	949	886	93.4%	11 386

NC073 Einthanjeni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

M0073 Enntrunjen - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July												
R thousands	Description	Ref	2014/15		Budget Year 2015/16					YTD variance	YTD variance %	Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
1												
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure												
	Infrastructure - Road transport		3 356	5 143	5 143	99	99	429	330	76.9%	5 143	
	Roads, Pavements & Bridges		612	616	616	5	5	51	46	90.1%	616	
	Storm water		612	322	322	5	5	27	22	81.0%	322	
	Infrastructure - Electricity		—	294	294	—	—	24	24	100.0%	294	
	Transmission & Reticulation		1 374	1 342	1 342	—	—	112	112	100.0%	1 342	
	Street Lighting		1 374	995	995	—	—	83	83	100.0%	995	
	Infrastructure - Water		—	347	347	—	—	29	29	100.0%	347	
	Dams & Reservoirs		859	1 145	1 145	94	94	95	2	1.7%	1 145	
	Water purification		171	382	382	—	—	32	32	100.0%	382	
	Reticulation		269	—	—	—	—	—	—	—	—	
	Infrastructure - Sanitation		419	763	763	94	94	64	(30)	-47.5%	763	
	Reticulation		299	64	64	—	—	5	5	100.0%	64	
	Infrastructure - Other		299	64	64	—	—	5	5	100.0%	64	
	Waste Management		211	1 975	1 975	—	—	165	165	100.0%	1 975	
	Community		211	1 975	1 975	—	—	165	165	100.0%	1 975	
	Parks & gardens		1 725	3 098	3 098	52	52	258	206	79.8%	3 098	
	Sportsfields & stadia		9	19	19	—	—	2	2	100.0%	19	
	Swimming pools		38	47	47	—	—	4	4	100.0%	47	
	Community halls		257	603	603	8	8	50	42	84.1%	603	
	Libraries		367	692	692	—	—	58	58	100.0%	692	
	Fire, safety & emergency		43	47	47	—	—	4	4	100.0%	47	
	Cemeteries		940	1 612	1 612	31	31	134	104	77.1%	1 612	
	Other		24	—	—	—	—	—	—	—	—	
	Heritage assets		46	79	79	13	13	7	(7)	-104.3%	79	
	Investment properties		—	—	—	—	—	—	—	—	—	
	Housing development		1	—	—	—	—	—	—	—	—	
	Other assets		1	—	—	—	—	—	—	—	—	
	General vehicles		3 696	7 068	7 068	129	129	589	460	78.0%	7 068	
	Specialised vehicles		1 742	3 731	3 731	98	98	311	213	68.5%	3 731	
	Plant & equipment		—	—	—	—	—	—	—	—	—	
	Computers - hardware/equipment		287	774	774	14	14	65	50	78.0%	774	
	Furniture and other office equipment		504	380	380	1	1	32	31	97.6%	380	
	Other Buildings		486	631	631	—	—	53	53	100.0%	631	
	Other Land		558	1 436	1 436	17	17	120	103	86.2%	1 436	
	Surplus Assets - (Investment or Inventory)		22	—	—	—	—	—	—	—	—	
	Other		97	116	116	—	—	10	10	100.0%	116	
	Agricultural assets		—	—	—	—	—	—	—	—	—	
	List sub-class		—	—	—	—	—	—	—	—	—	
	Biological assets		—	—	—	—	—	—	—	—	—	
	Intangibles		42	1 308	1 308	—	—	109	109	100.0%	1 308	
	Computers - software & programming		42	1 308	1 308	—	—	109	109	100.0%	1 308	
	Other		—	—	—	—	—	—	—	—	—	
	Total Repairs and Maintenance Expenditure		9 818	16 618	16 618	280	280	1 385	1 104	79.7%	16 618	

NC073 Emthanjeni - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

2014/15										Budget Year 2015/16			
Description		Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearID actual	YearID budget	YTD variance	YTD variance %	Full Year Forecast		
R thousands		1											
Depreciation by Asset Class/Sub-class													
Infrastructure													
Infrastructure - Road transport			41 234	5 058	5 058	-	-	-	-	-	5 058		
Roads, Pavements & Bridges			18 940	2 582	2 582	-	-	-	-	-	2 582		
Infrastructure - Electricity			18 940	2 582	2 582	-	-	-	-	-	2 582		
Transmission & Reticulation			6 764	511	511	-	-	-	-	-	511		
Infrastructure - Water			6 764	511	511	-	-	-	-	-	511		
Reticulation			7 441	1 013	1 013	-	-	-	-	-	1 013		
Infrastructure - Sanitation			7 441	1 013	1 013	-	-	-	-	-	1 013		
Reticulation			4 735	725	725	-	-	-	-	-	725		
Infrastructure - Other			4 735	725	725	-	-	-	-	-	725		
Waste Management			3 353	227	227	-	-	-	-	-	227		
Other			3 353	227	227	-	-	-	-	-	227		
Community			-	-	-	-	-	-	-	-	-		
Community halls			11 432	1 539	1 539	-	-	-	-	-	1 539		
Libraries			4 870	651	651	-	-	-	-	-	651		
Clinics			3 517	488	488	-	-	-	-	-	488		
Cemeteries			947	133	133	-	-	-	-	-	133		
Other			744	132	132	-	-	-	-	-	132		
Heritage assets			1 353	135	135	-	-	-	-	-	135		
Investment properties			-	-	-	-	-	-	-	-	-		
Other			338	22	22	-	-	-	-	-	-		
Other assets			338	22	22	-	-	-	-	-	-		
General vehicles			15 081	2 629	2 629	-	-	-	-	-	2 629		
Specialised vehicles			4 382	346	346	-	-	-	-	-	346		
Plant & equipment			4 400	1 868	1 868	-	-	-	-	-	1 868		
Computers - hardware/equipment			440	-	-	-	-	-	-	-	-		
Furniture and other office equipment			3 353	122	122	-	-	-	-	-	122		
Abattoirs			138	12	12	-	-	-	-	-	12		
Markets			-	-	-	-	-	-	-	-	-		
Civic Land and Buildings			-	-	-	-	-	-	-	-	-		
Other Buildings			676	52	52	-	-	-	-	-	52		
Agricultural assets			1 691	228	228	-	-	-	-	-	228		
Biological assets			-	-	-	-	-	-	-	-	-		
Intangibles			-	-	-	-	-	-	-	-	-		
Total Depreciation			-	-	-	-	-	-	-	-	-		
Specialised vehicles			68 084	9 248	9 248	-	-	-	-	-	9 248		
Refuse			4 400	1 868	1 868	-	-	-	-	-	1 868		
			4 400	1 868	1 868	-	-	-	-	-	1 868		

Municipal manager's quality certificate

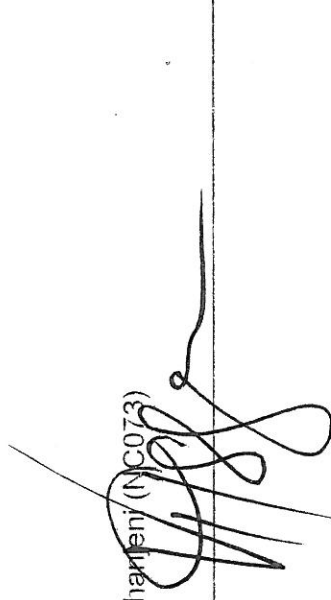
I, Isak Visser the Municipal Manager of Emthanjeni Municipality hereby certify that the monthly budget statement for the month of July 2015 has been prepared in accordance with the Municipality Finance Management Act and Regulations made under the Act.

Print Name Isak Visser

Municipal manager of Emthanjeni (NIC073)

Signature

Date 13/08/2015

A handwritten signature in black ink, appearing to be 'Isak Visser', is written over a horizontal line. The signature is stylized with a large 'V' and 'S'.