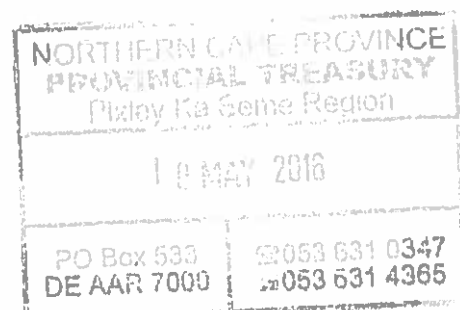


EMTHANJENI MUNICIPALITY



APRIL MONTHLY BUDGET STATEMENT FOR THE YEAR 2015-2016



SCHEDULE C:

MONTHLY AND SUPPORTING DOCUMENTATION OF A MUNICIPALITY

Copies of this document can be viewed:

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

Table of Contents

Table of Contents	1
Glossary	3
PART 1 - IN-YEAR REPORT	5
Section 1 - Mayor's Report	5
Section 2 - Resolutions	6
Section 3 - Executive Summary	6
Section 4 - In-year budget statement tables	8
PART 2 - SUPPORTING DOCUMENTATION	16
Section 5 - Debtors' analysis	16
Section 6 - Creditors' analysis	17
Section 7 - Investment portfolio analysis	18
Section 8 - Allocation and grant receipts and expenditure	20
Section 9 - Expenditure on councillor and board members allowances and employee benefits	22
Section 10 - Capital programme performance	22
Section 11 - Material variances to the SDBIP	27
Section 12 - Parent municipality financial performance	27
Section 13 - Municipal entity summary	27
Section 14 - In-year reports of municipal entities attached to the municipality's in-year report	27
Section 15 - Other supporting documentation	27
Section 16 - Municipal manager's quality certification	28

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 April 2016 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 -3% above the year-to-date budget for April 2016.

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 19% below the year-to-date operating expenditure. 36.82% of the total capital budget has been spent at 30 April 2016, with 92.8% of that being funded from capital grants.¹

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

Section 2 - Resolutions

IN-YEAR REPORTS 2015/2016

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

RECOMMENDATION:

- (a) That Council notes the monthly budget statement and supporting documentation for April 2016.

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 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 -3%, R5.093 million above year-to-date budget projections for April 2016².

Operating expenditure by type

Year-to-date expenditure is 19% or R33.770 million, below the year-to-date budget as at 30 April 2016.

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 R7.041 million or 32.8% of the capital budget of R19.121 million⁴. 92.8% 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 negative cash & cash equivalents balance of -R1, 283million⁶ and this has increased by R22, 695 million during the year-to-date to R 21, 413 million.

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

3.3 Material variances

Ref	Description	Variance
	R thousands	
1	<u>R thousands</u>	
	Property rates	(6 528)
	Transfers recognised - operational	6 748
	Other revenue	(1 617)
2	0	
	Debt impairment	(8 804)
	Depreciation & asset impairment	(7 707)
	Bulk purchases	437
	Other expenditure	(6 808)
3	<u>1e-year expenditure</u>	
	Road transport	(7 362)
	Electricity	(1 163)
	Waste water management	(7 041)
4	<u>Financial Position</u>	
5	<u>Cash Flow</u>	
	Other revenue	(4 582)
	Government - operating	4 968
	Government - capital	2 268
	Capital assets	(8 893)

3.4 Remedial or corrective steps

Ref	Description		
		Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands		
1	R thousands		
	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 correct itself during the financial year
	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 correct itself during the financial year
	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 correct itself during the financial year
	Other expenditure	other expenditure was estimated to be higher	The current situation will correct itself during the financial year
3	le-year expenditure		
	Road transport	Slow capital spending	The current situation will be corrected as the municipality will increase spending
	Electricity	Slow capital spending	The current situation will be corrected as the municipality will increase spending
	Waste water management	Slow capital spending	The current situation will be corrected as the municipality will increase spending
4	Financial Position		
5	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 correct itself during the financial year
	Government - operating	Payment schedule was only made available after the start of the financial year	The current situation will correct itself during the financial year
	Government - capital	Payment schedule was only made available after the start of the financial year	The current situation will correct itself during the financial year

⁴ Table C5 - Total capital expenditure

⁵ Table C5 - Capital Expenditure (municipal vote, standard classification and funding)

⁶ Table C7 - Cash flow (cash and cash equivalents = cashbook and current investment

Section 4 - In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

NC073 Emthanjeni - Table C1 Monthly Budget Statement Summary - M10 April

Description	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 taxes	22 074	27 503	27 503	1 136	24 236	22 919	1 317	6%	27 503
Service charges	97 741	108 111	103 111	6 204	80 353	87 092	(6 739)	8%	108 111
Investment revenue	950	715	715	8	103	596	(493)	-83%	715
Transfers recognised - operational	39 550	40 601	40 601	316	40 582	33 834	6 748	20%	40 601
Other own revenue	34 337	34 768	35 568	7 694	23 527	29 453	(5 926)	-20%	34 768
Total Revenue (excluding capital transfers and contributions)	194 653	211 697	207 497	10 357	168 802	173 894	(5 093)	-3%	211 697
Employee costs	66 864	66 804	66 804	5 663	56 573	55 668	904	2%	66 804
Remuneration of Councillors	4 126	4 580	4 580	367	3 633	3 817	(183)	5%	4 580
Depreciation & asset impairment	91 186	9 248	9 248	-	-	7 707	(7 707)	100%	9 248
Finance charges	1 337	2 556	3 556	109	537	2 730	(2 193)	80%	2 556
Materials and bulk purchases	58 263	61 743	69 713	4 098	51 520	58 093	(6 573)	11%	61 743
Transfers and grants	225	12 938	11 602	1 193	11 037	10 768	268	8%	12 938
Other expenditure	68 235	63 028	50 302	2 180	23 388	42 274	(18 886)	45%	63 028
Total Expenditure	258 437	220 896	215 864	13 610	147 288	181 057	(33 770)	-19%	220 896
Surplus/(Deficit)	(63 784)	(8 199)	(8 367)	(3 253)	21 514	(7 163)	28 677	-400%	(9 199)
Transfers recognised - capital	14 694	56 565	13 398	35	1 535	21 237	(19 702)	93%	56 565
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(49 091)	47 366	5 031	(3 218)	23 049	14 074	8 975	64%	47 366
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(49 091)	47 366	5 031	(3 218)	23 049	14 074	8 975	64%	47 366
Capital expenditure & funds sources									
Capital expenditure	14 194	67 344	19 121	573	7 041	24 503	(17 462)	-71%	19 121
Capital transfers recognised	13 813	55 958	12 791	461	6 537	18 398	(11 861)	64%	12 791
Borrowing	-	5 046	-	-	-	-	-	-	-
Internally generated funds	362	6 341	6 331	111	505	6 105	(5 600)	-92%	6 331
Total sources of capital funds	14 194	67 344	19 121	573	7 041	24 503	(17 462)	-71%	19 121
Financial position									
Total current assets	125 401	109 842	99 318	-	142 113	-	-	-	109 842
Total non current assets	883 982	944 097	946 897	-	877 901	-	-	-	944 097
Total current liabilities	45 643	33 313	33 327	-	92 176	-	-	-	33 313
Total non current liabilities	54 198	67 490	63 471	-	2 348	-	-	-	67 490
Community wealth/Equity	909 543	953 136	949 417	-	925 491	-	-	-	953 136
Cash flows									
Net cash from (used) operating	14 269	55 260	25 550	(1 904)	32 242	21 291	(10 951)	51%	25 550
Net cash from (used) investing	(13 008)	(59 374)	(18 967)	(573)	(6 889)	(15 806)	(8 916)	56%	(18 967)
Net cash from (used) financing	(2 777)	1 096	(894)	(306)	(2 658)	(1 122)	1 537	-137%	(894)
Cash/cash equivalents at the month/year end	(1 283)	608	4 407	-	21 413	3 082	(18 331)	-595%	4 407
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dya	151-180 Dya	181 Dya-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	7 213	3 564	3 610	2 737	2 130	29 292	-	48 546
Creditors Age Analysis									
Total Creditors	7 114	889	796	-	-	-	-	-	8 799

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

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

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	Description	Ref										
Revenue - Standard	Governance and administration	1	43 011	46 348	46 348	1 837	44 050	38 623	5 427	14%	46 348	
	Executive and council		5 537	3 335	3 335	495	5 798	2 780	3 019	109%	3 335	
	Budget and treasury office		37 390	42 932	42 932	1 337	38 188	35 777	2 411	7%	42 932	
	Corporate services		84	80	80	6	63	67	(3)	-5%	80	
	Community and public safety		25 486	10 229	10 229	413	5 359	8 524	(3 165)	-37%	10 229	
	Community and social services		1 516	1 844	1 844	71	1 750	1 537	214	14%	1 844	
	Sport and recreation		112	114	114	1	178	95	83	87%	114	
	Public safety		23 180	8 232	8 232	303	3 371	6 860	(3 489)	-51%	8 232	
	Housing		678	39	39	38	60	32	28	87%	39	
	Health					-			-		-	
	Economic and environmental services		11 044	13 110	13 110	3	1 019	10 925	(9 906)	-91%	13 110	
	Planning and development		897	3 395	3 395	-	1 000	2 829	(1 829)	-65%	3 395	
	Road transport		10 147	9 715	9 715	3	19	8 096	(8 077)	-100%	9 715	
	Environmental protection		-	-	-	-	-	-	-	-	-	
	Trading services		129 806	198 576	151 209	8 139	118 909	137 059	(17 151)	-13%	198 576	
	Electricity		66 606	83 494	79 994	3 947	60 724	67 478	(6 754)	-10%	83 494	
Water	25 602		41 211	30 511	2 086	25 357	27 922	(2 565)	-9%	41 211		
Waste water management	19 576		59 345	26 178	1 337	21 218	29 554	(8 336)	-28%	59 345		
Waste management		18 021	14 526	14 526	770	12 610	12 105	505	4%	14 526		
Other		-	-	-	-	-	-	-	-	-		
Total Revenue - Standard		2	209 347	268 262	220 895	10 392	170 337	195 132	(24 795)	-13%	268 262	
Expenditure - Standard												
Governance and administration	Governance and administration		44 414	46 086	45 463	2 826	29 645	38 030	(8 385)	-22%	46 086	
	Executive and council		16 148	13 292	12 819	696	8 780	10 793	(2 013)	-19%	13 292	
	Budget and treasury office		17 363	20 440	20 290	1 058	11 728	16 943	(5 215)	-31%	20 440	
	Corporate services		10 902	12 354	12 354	1 071	9 138	10 295	(1 157)	-11%	12 354	
	Community and public safety		41 685	29 011	29 085	1 980	18 633	24 228	(5 595)	-23%	29 011	
	Community and social services		25 058	11 629	11 758	707	6 508	9 776	(3 268)	-33%	11 629	
	Sport and recreation		4 142	4 162	4 167	367	3 336	3 472	(136)	-4%	4 162	
	Public safety		8 026	10 818	10 758	717	6 757	8 979	(2 222)	-25%	10 818	
	Housing		4 452	2 218	2 218	189	2 032	1 849	183	10%	2 218	
	Health		7	183	183	-	0	153	(152)	-100%	183	
	Economic and environmental services		38 419	27 157	27 183	1 552	17 257	22 634	(5 376)	-24%	27 157	
	Planning and development		19 447	10 663	10 670	626	8 439	8 890	(450)	-5%	10 663	
	Road transport		18 972	16 493	16 493	926	8 818	13 744	(4 926)	-36%	16 493	
	Environmental protection		-	-	-	-	-	-	-	-	-	
	Trading services		132 297	117 903	113 414	7 099	80 448	95 549	(15 100)	-18%	117 903	
	Electricity		79 852	69 900	69 476	4 310	51 975	57 996	(6 020)	-10%	69 900	
Water	28 399		15 894	14 794	1 070	9 266	12 585	(3 319)	-26%	15 894		
Waste water management	16 925		16 925	15 060	812	9 217	12 976	(3 759)	-29%	16 925		
Waste management		11 255	15 184	14 084	907	9 990	11 993	(2 003)	-17%	15 184		
Other		-	739	739	154	1 304	616	688	112%	739		
Total Expenditure - Standard		3	258 437	220 898	215 864	13 610	147 288	181 057	(33 770)	-19%	220 898	
Surplus/ (Deficit) for the year			(48 091)	47 366	5 031	(3 218)	23 049	14 074	8 974	64%	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) - M10 April

Vote Description		2014/15		Budget Year 2015/16					Full Year Forecast			
		Audited Outcome	Ref	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget		YTD variance	YTD variance %	
R thousands												
Revenue by Vote												
Vote 1 - EXECUTIVE AND COUNCIL	1	5 537		3 335	3 335	495	5 798	2 780	3 019	108.6%	3 335	
Vote 2 - FINANCE AND ADMINISTRATION		37 474		43 012	43 012	1 342	38 251	35 843	2 408	6.7%	43 012	
Vote 3 - PLANNING AND DEVELOPMENT		897		3 395	3 395	-	1 000	2 829	(1 829)	-64.7%	3 395	
Vote 4 - HEALTH		-		-	-	-	-	-	-	-	-	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 516		1 844	1 844	71	1 750	1 537	214	13.9%	1 844	
Vote 6 - PUBLIC SAFETY		23 180		8 232	8 232	303	3 371	6 860	(3 489)	-50.9%	8 232	
Vote 7 - SPORT AND RECREATION		112		114	114	1	178	95	83	86.9%	114	
Vote 8 - ROAD TRANSPORT		10 147		9 715	9 715	3	19	8 096	(8 077)	-99.8%	9 715	
Vote 9 - OTHER		-		-	-	-	-	-	-	-	-	
Vote 10 - HOUSING SERVICES		678		39	39	38	60	32	28	86.8%	39	
Vote 11 - WASTE MANAGEMENT		18 021		14 526	14 526	770	12 610	12 105	505	4.2%	14 526	
Vote 12 - WASTE WATER MANAGEMENT		19 576		59 345	26 178	1 337	21 218	29 554	(8 336)	-28.2%	59 345	
Vote 13 - ELECTRICITY		66 606		83 494	79 994	3 947	60 724	67 478	(6 754)	-10.0%	83 494	
Vote 14 - WATER		25 602		41 211	30 511	2 086	25 357	27 922	(2 565)	-9.2%	41 211	
Vote 15 - [NAME OF VOTE 15]		-		-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	209 347		268 262	220 895	10 392	170 337	195 132	(24 795)	-12.7%	268 262	
Expenditure by Vote												
Vote 1 - EXECUTIVE AND COUNCIL	1	16 148		13 292	12 819	696	8 780	10 793	(2 013)	-18.7%	13 292	
Vote 2 - FINANCE AND ADMINISTRATION		28 265		33 673	32 644	2 130	20 865	27 238	(6 372)	-23.4%	32 794	
Vote 3 - PLANNING AND DEVELOPMENT		19 447		10 663	10 670	626	8 439	8 890	(450)	-5.1%	10 663	
Vote 4 - HEALTH		7		183	183	-	0	153	(152)	-99.8%	183	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		25 058		11 629	11 758	707	6 508	9 776	(3 268)	-33.4%	11 629	
Vote 6 - PUBLIC SAFETY		8 026		10 818	10 758	717	6 757	8 979	(2 222)	-24.7%	10 818	
Vote 7 - SPORT AND RECREATION		4 142		4 162	4 167	367	3 336	3 472	(136)	-3.9%	4 162	
Vote 8 - ROAD TRANSPORT		18 972		16 493	16 493	926	8 818	13 744	(4 926)	-35.8%	16 493	
Vote 9 - OTHER		1 623		739	739	154	1 304	616	688	111.7%	739	
Vote 10 - HOUSING SERVICES		4 452		2 218	2 218	189	2 032	1 849	183	9.9%	2 218	
Vote 11 - WASTE MANAGEMENT		11 255		15 184	14 084	907	9 990	11 993	(2 003)	-16.7%	15 184	
Vote 12 - WASTE WATER MANAGEMENT		12 790		16 925	15 060	812	9 217	12 976	(3 759)	-29.0%	16 925	
Vote 13 - ELECTRICITY		79 852		69 900	69 476	4 310	51 975	57 996	(6 020)	-10.4%	69 900	
Vote 14 - WATER		28 399		15 894	14 794	1 070	9 266	12 585	(3 319)	-26.4%	15 894	
Vote 15 - [NAME OF VOTE 15]		-		-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	258 437		221 775	215 864	13 610	147 288	181 057	(33 770)	-18.7%	220 896	
Surplus/ (Deficit) for the year	2	(49 091)		46 487	5 031	(3 218)	23 049	14 074	8 974	63.8%	47 366	

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

NC073 Einthanjeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

NCU/3 Emtshanjeni - Table C4 monthly Budget Statement - Financial Performance (Revenue and Expenditure) 2015/16											
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											
<u>Revenue By Source</u>											
Property rates			21 905	27 503	27 503	1 136	24 236	22 919	1 317	6%	27 503
Property rates - penalties & collection charges			170	-	-	-	-	-	-	-	-
Service charges - electricity revenue			59 935	57 935	53 635	2 124	39 171	45 699	(6 528)	14%	57 935
Service charges - water revenue			20 888	26 111	25 411	2 041	20 786	21 340	(554)	-3%	26 111
Service charges - sanitation revenue			10 691	14 888	14 888	1 273	12 724	12 407	318	3%	14 888
Service charges - refuse revenue			5 822	8 937	8 937	734	7 336	7 447	(112)	-1%	8 937
Service charges - other			240	240	240	33	336	200	137	68%	240
Rental of facilities and equipment			1 189	652	652	64	668	543	125	23%	652
Interest earned - external investments			950	715	715	8	103	596	(493)	-83%	715
Interest earned - outstanding debtors			646	873	873	59	583	727	(145)	-20%	873
Dividends received			-	-	-	-	-	-	-	-	-
Fines			23 011	7 581	7 581	293	3 484	6 318	(2 834)	-45%	7 581
Licences and permits			1 257	2 099	2 099	14	250	1 749	(1 500)	-86%	2 099
Agency services			-	-	-	-	-	-	-	-	-
Transfers recognised - operational			39 550	40 601	40 601	316	40 582	33 834	6 748	20%	40 601
Other revenue			7 256	23 434	24 234	2 264	18 390	20 008	(1 617)	-8%	23 434
Gains on disposal of PPE			979	130	130	-	152	108	44	41%	130
Total Revenue (excluding capital transfers and contributions)			194 653	211 697	207 497	10 357	168 802	173 894	(5 093)	-3%	211 697
<u>Expenditure By Type</u>											
Employee related costs			66 864	66 804	66 804	5 663	56 573	55 668	904	2%	66 804
Remuneration of councillors			4 126	4 580	4 580	367	3 633	3 817	(183)	-5%	4 580
Debt impairment			35 712	11 429	10 229	-	-	8 804	(8 804)	-100%	11 429
Depreciation & asset impairment			61 386	9 248	9 248	-	-	7 707	(7 707)	-100%	9 248
Finance charges			1 337	2 556	3 556	109	537	2 730	(2 193)	-80%	2 556
Bulk purchases			47 049	53 094	53 094	3 728	44 682	44 245	437	1%	53 094
Other materials			11 215	8 648	16 618	370	6 838	13 848	(7 010)	-51%	8 648
Contracted services			7 800	9 629	10 329	571	5 171	8 444	(3 273)	-39%	9 629
Transfers and grants			225	12 938	11 662	1 193	11 637	10 768	868	8%	12 938
Other expenditure			21 979	41 969	29 743	1 610	18 217	25 025	(6 808)	27%	41 969
Loss on disposal of PPE			744	-	-	-	-	-	-	-	-
Total Expenditure			258 437	220 896	215 864	13 610	147 288	181 057	(33 770)	-19%	220 896
Surplus/(Deficit)			(63 784)	(9 199)	(8 367)	(3 253)	21 514	(7 163)	28 677	(0)	(9 199)
Transfers recognised - capital			14 694	56 565	13 398	35	1 535	21 237	(19 702)	(0)	56 565
Contributions recognised - capital			-	-	-	-	-	-	-	-	-
Contributed assets			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			(49 091)	47 366	5 031	(3 218)	23 049	14 074	-	-	47 366
Taxation			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation			(49 091)	47 366	5 031	(3 218)	23 049	14 074	-	-	47 366
Attributable to minorities			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			(49 091)	47 366	5 031	(3 218)	23 049	14 074	-	-	47 366
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year			(49 091)	47 366	5 031	(3 218)	23 049	14 074	-	-	47 366

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

NC073 Emthanjeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M10 April											
Vote Description		Ref	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									
<u>Capital Expenditure - Standard Classification</u>											
<i>Governance and administration</i>			183	2 056	1 726	1	77	1 515	(1 438)	-95%	1 726
Executive and council			9	159	89	-	28	90	(62)	-69%	89
Budget and treasury office			49	1 369	1 369	-	22	1 141	(1 119)	-98%	1 369
Corporate services			125	528	268	1	27	284	(257)	-90%	268
<i>Community and public safety</i>			179	657	557	-	203	487	(284)	-58%	557
Community and social services			134	307	207	-	-	196	(196)	-100%	207
Sport and recreation			-	261	261	-	192	218	(26)	-12%	261
Public safety			-	88	88	-	10	74	(63)	-86%	88
Housing			45	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>			-	11 737	11 737	572	2 408	9 781	(7 373)	-75%	11 737
Planning and development			-	12	12	-	-	10	(10)	-100%	12
Road transport			-	11 724	11 724	572	2 408	9 770	(7 362)	-75%	11 724
<i>Trading services</i>			13 833	52 895	5 102	-	4 354	12 720	(8 366)	-66%	5 102
Electricity			-	6 726	2 100	-	1 317	2 479	(1 163)	-47%	2 100
Water			13 833	10 180	180	-	14	150	(136)	-91%	180
Waste water management			-	35 958	2 791	-	3 024	10 065	(7 041)	-70%	2 791
Waste management			-	31	31	-	-	26	(26)	-100%	31
<i>Other</i>			-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3		14 194	67 344	19 121	573	7 041	24 503	(17 462)	-71%	19 121
Funded by:											
National Government			13 833	55 958	12 791	461	6 537	18 398	(11 861)	-64%	12 791
Transfers recognised - capital			13 833	55 958	12 791	461	6 537	18 398	(11 861)	-64%	12 791
Borrowing	6		-	5 046	-	-	-	-	-	-	-
Internally generated funds			362	6 341	6 331	111	505	6 105	(5 600)	-92%	6 331
Total Capital Funding			14 194	67 344	19 121	573	7 041	24 503	(17 462)	-71%	19 121

Table C6: Monthly Budget Statement - Financial Position

NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	Budget Year 2015/16				Full Year Forecast
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Year TO actual	
R thousands	1					
ASSETS						
Current assets						
Cash		12 282	3 128	997	88	3 128
Call investment deposits		-	9 070	2 789	17 719	9 070
Consumer debtors		31 918	20 584	18 472	58 343	20 584
Other debtors		18 237	10 167	10 167	2 822	10 167
Current portion of long term receivables		2	-	-	-	-
Inventory		62 963	66 894	66 894	63 141	66 894
Total current assets		125 401	109 842	99 318	142 113	109 842
Non current assets						
Long term receivables		1	-	-	-	-
Investments		26	8 575	11 375	26	8 575
Investment property		5 004	5 004	5 004	5 004	5 004
Property, plant and equipment		878 712	930 037	930 037	872 519	930 037
Intangible assets		235	413	413	235	413
Other non current assets		3	68	68	117	68
Total non current assets		883 982	944 097	946 897	877 901	944 097
TOTAL ASSETS		1 009 383	1 053 938	1 046 215	1 020 015	1 053 938
LIABILITIES						
Current liabilities						
Bank overdraft		13 564	9 269	10 753	13	9 269
Borrowing		2 478	3 003	3 003	(153)	3 003
Consumer deposits		2 112	2 191	2 191	2 173	2 191
Trade and other payables		26 142	16 752	15 283	29 020	16 752
Provisions		1 346	2 097	2 097	61 123	2 097
Total current liabilities		45 643	33 313	33 327	92 176	33 313
Non current liabilities						
Borrowing		37 747	14 777	2 348	2 348	14 777
Provisions		16 451	52 713	61 123	-	52 713
Total non current liabilities		54 198	67 490	63 471	2 348	67 490
TOTAL LIABILITIES		99 840	100 803	96 798	94 524	100 803
NET ASSETS	2	909 543	953 136	949 417	925 491	953 136
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		909 543	953 136	949 417	923 238	953 136
Reserves		-	-	-	2 253	-
TOTAL COMMUNITY WEALTH/EQUITY	2	909 543	953 136	949 417	925 491	953 136

Table C7: Monthly Budget Statement - Cash Flow

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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										
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates, penalties & collection charges												
Service charges												
Other revenue												
Government - operating												
Government - capital												
Interest												
Suppliers and employees												
Finance charges												
Transfers and Grants												
NET CASH FROM/(USED) OPERATING ACTIVITIES												
CASH FLOWS FROM INVESTING ACTIVITIES												
Proceeds on disposal of PPE												
Decrease (increase) other non-current receivables												
Decrease (increase) in non-current investments												
Capital assets												
NET CASH FROM/(USED) INVESTING ACTIVITIES												
CASH FLOWS FROM FINANCING ACTIVITIES												
Borrowing long term/refinancing												
Increase (decrease) in consumer deposits												
Repayment of borrowing												
NET CASH FROM/(USED) FINANCING ACTIVITIES												
NET INCREASE/ (DECREASE) IN CASH HELD												
Cash/cash equivalents at beginning												
Cash/cash equivalents at month/year end:												

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

NC073 Emthanjeni - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

Description		Ref	Budget Year 2015/16												2015/16 Actual Year to date		2015/16 Budget Year to date		2017/18 Budget Year to date	
R thousands		1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Budget	March Budget	April Budget	May Budget	June Budget	2015/16	2016/17	2017/18			
Cash Receipts By Source																				
Property rates			13 936	1 092	1 235	1 036	1 035	1 110	1 139	1 208	1 612	1 048	-	1 122	25 578	28 298	29 071			
Service charges - electricity revenue			4 051	3 751	3 763	4 510	3 265	5 816	2 967	4 082	10 420	4 392	-	5 400	52 416	63 636	74 731			
Service charges - water revenue			1 367	1 280	1 112	1 376	1 204	1 593	1 391	2 075	2 179	1 769	-	8 279	23 624	26 486	28 015			
Service charges - sanitation revenue			901	919	973	1 152	1 026	1 009	1 046	1 112	1 265	1 000	-	3 066	13 470	14 532	15 403			
Service charges - refuse			504	591	636	743	656	709	728	709	782	695	-	1 332	8 085	8 723	9 333			
Service charges - other			33	32	38	33	32	34	33	31	37	128	-	(194)	236	257	276			
Rental of facilities and equipment			65	61	64	68	69	69	73	69	66	64	-	(16)	652	701	751			
Interest earned - external investments			15	12	1	6	3	16	1	31	10	8	-	612	715	769	823			
Fines			23	31	1 053	277	33	36	626	881	249	293	-	4 097	7 581	8 322	8 844			
Licences and permits			37	33	31	30	29	21	29	24	-	14	-	1 850	2 099	2 517	2 517			
Transfer receipts - operating			17 501	400	-	571	10 477	571	-	-	9 262	-	-	1 799	40 601	38 631	38 640			
Other revenue			615	2 040	1 977	2 142	1 964	1 877	1 938	1 862	1 711	2 264	-	4 126	22 516	22 315	24 887			
Cash Receipts by Source			39 047	10 243	10 885	11 945	19 794	12 296	10 541	12 065	27 613	11 671	-	31 471	197 573	215 177	233 280			
Other Cash Flows by Source																				
Transfer receipts - capital			4 149	-	500	-	4 375	-	-	-	4 374	35	-	(35)	13 398	41 435	13 641			
Proceeds on disposal of PPE			-	-	-	67	15	-	6	62	2	-	-	(28)	124	134	143			
Borrowing long term refinancing			-	-	-	-	-	-	-	-	-	-	-	-	-	3 723	3 947			
Increase in consumer deposits			13	18	10	10	1	5	5	(27)	26	9	-	61	135	138	142			
Change in non-current investments			-	-	-	-	-	-	-	-	-	-	-	30	2 000	-	-			
Total Cash Receipts by Source			43 209	10 260	11 386	12 022	24 185	12 301	10 553	12 100	32 019	11 715	-	31 500	211 260	262 607	251 163			
Cash Payments by Type																				
Employee related costs			5 190	4 972	6 230	5 778	5 797	5 608	6 251	5 548	5 530	5 663	-	10 231	60 804	69 777	73 883			
Remuneration of councillors			328	338	338	338	338	338	338	371	367	367	-	947	4 580	4 787	5 074			
Interest paid			18	16	166	22	13	9	14	4	170	109	-	3 015	3 556	2 671	2 810			
Bulk purchases - Electricity			6 505	6 977	6 472	1 698	3 542	3 258	3 618	3 718	3 571	3 500	-	7 756	50 656	53 189	56 381			
Bulk purchases - Water & Sewer			146	85	127	247	164	211	184	180	210	228	-	656	2 438	2 560	2 713			
Other materials			246	221	468	721	573	370	349	1 251	494	370	-	3 587	8 648	9 081	9 620			
Contracted services			766	343	525	1 014	306	170	389	913	175	571	-	4 458	9 629	11 252	13 351			
Grants and subsidies paid - other			1 109	1 435	959	1 015	947	1 005	975	1 755	1 243	1 193	-	25	11 662	13 585	14 365			
General expenses			1 001	1 240	1 428	2 523	2 505	2 928	1 112	1 840	2 807	1 610	-	7 454	27 448	43 354	46 124			
Cash Payments by Type			15 909	15 627	17 112	13 356	14 166	13 937	13 402	15 561	14 572	13 610	-	38 129	185 421	210 257	224 322			
Other Cash Flows/Payments by Type																				
Capital assets			63	530	378	2 897	734	40	1 127	373	327	573	-	12 080	19 121	47 553	20 647			
Repayment of borrowing			176	180	516	183	183	186	188	169	612	315	-	(1 703)	1 028	5 222	4 961			
Other Cash Flow/Payments			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total Cash Payments by Type			16 150	16 336	18 009	16 435	15 103	14 163	14 717	16 144	15 511	14 497	-	48 505	205 570	263 032	249 930			
NET INCREASE/(DECREASE) IN CASH HELD																				
Cash/cash equivalents at the month/year beginning			(1 293)	25 777	19 701	13 088	8 674	17 757	15 695	11 731	7 687	24 195	21 413	21 413	(1 283)	4 407	1 982			
Cash/cash equivalents at the month/year end			25 777	19 701	13 088	8 674	17 757	15 695	11 731	7 687	24 195	21 413	21 413	21 413	4 407	3 982	5 215			

PART 2 - SUPPORTING DOCUMENTATIONSection 5 - Debtors' analysis

Supporting Table SC3

NC073 Erntanjeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description		Budget Year 2015/16										Actual Bad Debts Written Off	Impairment - Bad Debts i.Lo Council Policy
		NT Code	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 Ex change Transactions - Water		1200		1 804	1 273	1 340	1 250	892	9 159		15 717	12 641	28 120
Trade and Other Receivables from Ex change Transactions - Electricity		1300		3 222	1 063	822	461	302	2 179		8 049	3 765	9 371
Receivables from Non-ex change Transactions - Property Rates		1400		842	358	312	254	230	10 986		12 983	11 782	12 971
Receivables from Ex change Transactions - Waste Water Management		1500		821	526	679	444	431	3 928		6 829	5 481	17 461
Receivables from Ex change Transactions - Waste Management		1600		415	258	361	262	219	2 076		3 589	2 916	8 859
Receivables from Ex change Transactions - Property Rental Debtors		1700		-	-	-	-	-	-		-	-	-
Interest on Arrear Debtor Accounts		1810		-	-	-	-	-	-		-	-	3 826
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820		-	-	-	-	-	-		-	-	-
Other		1900		109	87	97	66	57	964		1 379	1 183	2 781
Total By Income Source		2000	-	7 213	3 564	3 610	2 737	2 130	29 292	-	48 546	37 769	83 390
2014/15 - totals only				7764556 5/9	3302537 1/2	3146417	3056174 1/5	2391000 1/3	38388002 1/8		58 049	46 982	48968618 3/7
Debtors Age Analysis By Customer Group													
Organs of State		2200		350	292	187	110	97	2 365		3 400	2 758	387
Commercial		2300		2 009	521	301	179	100	427		3 537	1 007	2 119
Households		2400		4 378	2 472	2 820	2 175	1 732	24 359		37 935	31 085	73 431
Other		2500		477	279	302	274	202	2 141		3 674	2 918	7 453
Total By Customer Group		2600	-	7 213	3 564	3 610	2 737	2 130	29 292	-	48 546	37 769	83 390

Creditors' analysis

Supporting Table SC4

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

NC0/3 Enkhmanjeli - Supporting Table 304 monthly Budget statement - aged Creditors - m10 April													
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	1 613	889	796							3 297	439
	Auditor General	0800	-		-							-	-
	Other	0900	5 501		-							5 501	2 417
Total By Customer Type		1000	7 114	889	796	-	-	-	-	-	-	8 799	2 856

Investment portfolio analysis

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

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
Municipality									
General Investment		Yrs	Fixed Depos	30/06/2015		7.5%	11 270		11 270
Municipality sub-total							11 270	-	11 270
Entities									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	2						11 270	-	11 270

Allocation and grant receipts and expenditure: - Operating Revenue Framework

NC073 Emthanjeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

NC073 Emthanjeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April												
			Budget Year 2015/16									
R thousands	Description	Ref	2014/15		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
			Audited Outcome									
RECEIPTS: <u>Operating Transfers and Grants</u> National Government: Local Government Equitable Share Finance Management Municipal Systems Improvement EPWP Incentive Other transfers and grants (insert description) Provincial Government: Housing Sport and Recreation District Municipality: (insert description) Other grant providers: (insert description) Total Operating Transfers and Grants <u>Capital Transfers and Grants</u> National Government: Municipal Infrastructure Grant (MIG) Regional Bulk Infrastructure Integrated National Electrification Programme Bucket Eradication Programme Grant Housing accommodation Provincial Government: (insert description) District Municipality: (insert description) Other grant providers: (insert description) Total Capital Transfers and Grants TOTAL RECEIPTS OF TRANSFERS & GRANTS	1.2		38 876	39 459	39 459	-	39 688	29 594	9 192	31.1%	39 459	
			35 342	35 929	35 929	-	36 139	26 947	9 192	34.1%	35 929	
			1 600	1 600	1 600	-	1 600	1 200			1 600	
			934	930	930	-	930	698			930	
			1 000	1 000	1 000	-	1 000	750			1 000	
			1 402	1 142	1 142	-	1 142	857	286	33.3%	1 142	
			645	-	-	-	-	-	-		-	
			757	1 142	1 142	-	1 142	857	286	33.3%	1 142	
			-	-	-	-	-	-	-		-	
			-	-	-	-	-	-	-		-	
			-	-	-	-	-	-	-		-	
			40 278	40 601	40 601	-	40 811	30 451	9 477	31.1%	40 601	
			16 108	56 565	13 398	35	13 433	10 049	3 385	33.7%	13 398	
			16 108	11 898	11 898	-	11 898	8 924	2 975	33.3%	11 898	
			-	10 000	-	-	-	-	-		-	
			-	1 500	1 500	-	1 500	1 125	375	33.3%	1 500	
			-	33 167	-	35	35	-	35	#DIV/0!	-	
			-	-	-	-	-	-	-		-	
			-	-	-	-	-	-	-		-	
			-	-	-	-	-	-	-		-	
	-	-	-	-	-	-	-		-			
	-	-	-	-	-	-	-		-			
	5	16 108	56 565	13 398	35	13 433	10 049	3 385	33.7%	13 398		
	5	56 386	97 166	53 999	35	54 244	40 499	12 862	31.8%	53 999		

Grant expenditure

Expenditure on councillor and board members allowances and employee benefits

Summary of Employee and Councillor remuneration - Supporting Table SC5 Monthly Budget Statement - councillor and staff benefits - M10 April 2014/15									
R thousands	Audited Outcomes	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Councillors (Political Office Bearers plus Other)									
	2 845	3 170	3 170	257	2 201	2 377	(164)	-4%	3 170
Basic Salaries and Wages	337	-	-	-	104	-	164	#DIV/0!	-
Pension and Uf Contributions	36	-	-	-	16	-	16	#DIV/0!	-
Medical and Contributions	508	1 051	1 051	42	732	708	(58)	-7%	1 051
Motor Vehicle Allowance	1	313	313	26	61	234	(173)	-74%	313
Cellphone Allowance	-	-	-	-	-	35	(35)	100%	-
Other benefits and allowances	-	-	-	-	-	-	(155)	-5%	-
Sub Total Councillors	4 126	4 580	4 580	367	3 266	3 435	(169)	-5%	4 580
% Increase		11.0%	11.0%						11.0%
Senior Managers of the Municipality									
	3 445	3 445	3 445	270	3 100	2 582	578	27%	3 445
Basic Salaries and Wages	240	608	608	51	427	456	(29)	-5%	608
Pension and Uf Contributions	131	110	110	5	61	63	(21)	-20%	110
Medical and Contributions	657	614	614	56	644	611	(48)	-11%	614
Motor Vehicle Allowance	176	155	155	14	115	117	(2)	0%	155
Cellphone Allowance	240	240	240	18	217	180	37	20%	240
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	4 614	5 370	5 370	425	4 527	4 028	500	12%	5 370
% Increase		9.3%	9.3%						9.3%
Other Municipal Staff									
	47 266	46 748	46 748	3 659	34 204	35 061	(852)	-2%	46 748
Basic Salaries and Wages	6 973	8 057	8 057	642	5 817	6 043	(226)	-4%	8 057
Pension and Uf Contributions	2 557	1 614	1 614	217	1 983	1 211	678	58%	1 614
Medical and Contributions	2 432	2 006	2 006	206	2 139	1 505	634	42%	2 006
Motor Vehicle Allowance	1 141	1 050	1 050	83	725	788	(63)	-8%	1 050
Cellphone Allowance	334	207	207	14	127	155	(28)	-18%	207
Housing Allowance	101	733	733	60	538	550	(14)	-3%	733
Other benefits and allowances	608	603	603	154	608	722	(114)	-26%	603
Post retirement benefit obligations	201	56	56	6	38	42	(6)	-15%	56
Sub Total - Other Municipal Staff	61 950	61 434	61 434	5 110	40 382	40 075	307	1%	61 434
% Increase		-0.8%	-0.8%						-0.8%
Total Parent Municipality	70 991	71 384	71 384	5 902	54 178	53 538	638	1%	71 384
% Increase		0.6%	0.6%						0.6%
Unpaid salary, allowances & benefits in arrears									
Board Members of Entities	-	-	-	-	-	-	-	-	-
Post retirement benefit obligations	-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities	-	-	-	-	-	-	-	-	-
Senior Managers of Entities									
Post retirement benefit obligations	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities	-	-	-	-	-	-	-	-	-
% Increase		-	-						-
Other Staff of Entities									
Post retirement benefit obligations	-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities	-	-	-	-	-	-	-	-	-
% Increase		-	-						-
Total Municipal Entities	-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	70 991	71 384	71 384	5 902	54 178	53 538	638	1%	71 384
% Increase		0.6%	0.6%						0.6%
TOTAL MANAGERS AND STAFF	66 864	66 864	66 864	5 536	50 909	50 103	806	2%	66 864

Capital programme performance

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

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									
<u>Monthly expenditure performance trend</u>									
July	816	12 135	135	63	63	135	72	53.5%	0%
August	561	7 647	647	530	593	782	189	24.2%	1%
September	1 968	3 391	3 391	378	970	4 173	3 203	76.7%	1%
October	1 652	253	253	2 897	3 867	4 425	558	12.6%	6%
November	333	13 879	756	734	4 602	5 182	580	11.2%	7%
December	1 180	1 930	1 930	40	4 641	7 111	2 470	34.7%	7%
January	271	5 803	803	1 127	5 769	7 915	2 146	27.1%	9%
February	15	3 131	431	373	6 142	8 345	2 203	26.4%	9%
March	2 675	9 587	9 587	327	6 469	17 933	11 464	63.9%	10%
April	1 130	87	87	573	7 041	18 019	10 978	60.9%	0
May	896	4 535	535	-	-	18 554	-	-	-
June	2 696	4 967	567	-	-	19 121	-	-	-
Total Capital expenditure	14 194	67 344	19 121	7 041					

Supporting Table C13

Supporting Tables SC13 include the following:

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

Municipal manager's quality certificate

I, Isak Visser the Municipal Manager of Emthanjeni Municipality hereby certify that the monthly budget statement for the month of April 2016 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

16/05/2016

