

EMTHANJENI MUNICIPALITY



MAY MONTHLY BUDGET STATEMENT FOR THE YEAR 2015-2016



SCHEDULE C:

MONTHLY AND SUPPORTING DOCUMENTATION OF A MUNICIPALITY

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Glossary

- **Adjustments budget** - Prescribed in section 28 of the MFMA. The formal means by which a municipality 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 May 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 -5% above the year-to-date budget for May 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 20% below the year-to-date operating expenditure. 36.23% of the total capital budget has been spent at 31 May 2016, with 91.41% 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 May 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 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 -5%, R8.981 million above year-to-date budget projections for May 2016².

Operating expenditure by type

Year-to-date expenditure is 20% or R39.178 million, below the year-to-date budget as at 31 May 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 36.23% of the capital budget of R19.121 million⁴. 91.41% 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 R23, 354 million during the year-to-date to R 22, 071 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>	
	Service charges - electricity revenue	(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)

Payment schedule was only made available after the start of the financial year	The current situation will correct itself during the financial year
Payment schedule was only made available after the start of the financial year	The current situation will correct itself during the financial year
Slow capital spending	The current situation will be corrected as the municipality will increase spending

⁴ Table C5 - Total capital expenditure

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

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

Section 4 - In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

NC073 Emthanjeni - Table C1 Monthly Budget Statement Summary - M11 May

Description	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	22 075	27 503	27 503	772	25 008	25 211	(202)	-1%	27 503
Service charges	97 741	108 111	103 111	7 749	38 102	35 101	(6 999)	-7%	108 111
Investment revenue	950	715	715	2	105	656	(551)	-84%	715
Transfers recognised - operational	19 550	10 601	10 601	1 934	12 516	37 218	5 298	14%	10 601
Other own revenue	34 337	34 768	15 568	2 456	25 983	12 510	(6 527)	-20%	34 768
Total Revenue (excluding capital transfers and contributions)	194 653	211 697	207 497	12 913	181 715	190 696	(8 981)	-5%	211 697
Employee costs	66 864	66 804	66 804	5 556	62 128	61 235	893	1%	66 804
Remuneration of Councilors	4 126	4 580	4 580	367	4 000	4 198	(198)	-5%	4 580
Depreciation & asset impairment	61 386	9 248	9 248	-	-	8 477	8 477	100%	9 248
Finance charges	1 337	2 556	3 556	(88)	448	3 143	(2 094)	-86%	2 556
Materials and bulk purchases	58 263	61 743	69 713	4 242	55 762	63 902	(8 140)	-13%	61 743
Transfers and grants	225	12 938	11 662	627	12 264	11 215	1 049	9%	12 938
Other expenditure	66 235	63 028	50 302	1 289	24 677	46 287	(21 610)	-47%	63 028
Total Expenditure	258 437	220 898	215 864	11 992	159 280	198 458	(39 178)	-20%	220 898
Surplus/(Deficit)	(63 784)	(9 199)	(8 367)	921	22 435	(7 763)	30 197	-389%	(9 199)
Transfers recognised - capital	14 694	56 565	13 398	(205)	6 332	12 892	(6 560)	-51%	56 565
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(49 091)	47 366	5 031	716	28 766	5 129	23 638	461%	47 366
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(49 091)	47 366	5 031	716	28 766	5 129	23 638	461%	47 366
Capital expenditure & funds sources									
Capital expenditure	14 194	67 344	19 121	(114)	6 927	19 109	(12 182)	-64%	19 121
Capital transfers recognised	13 633	55 058	12 791	(205)	6 332	12 892	(6 560)	-51%	12 791
Public contributions & donations	-	-	-	-	-	19 109	(19 109)	-100%	-
Borrowing	-	5 046	-	-	-	-	-	-	-
Internally generated funds	362	6 341	6 331	90	595	6 218	(5 623)	-90%	6 331
Total sources of capital funds	14 194	67 344	19 121	(114)	6 927	38 219	(31 292)	-82%	19 121
Financial position									
Total current assets	125 401	109 842	99 318	-	139 970	-	-	-	109 842
Total non current assets	983 982	944 097	946 897	-	879 901	-	-	-	944 097
Total current liabilities	45 643	33 313	33 327	-	92 887	-	-	-	33 313
Total non current liabilities	54 198	67 490	63 471	-	737	-	-	-	67 490
Community wealth/Equity	909 543	953 136	949 417	-	926 047	-	-	-	953 136
Cash flows									
Net cash from (used) operating	14 269	55 260	25 550	303	33 085	24 689	(8 396)	-34%	25 550
Net cash from (used) investing	(13 008)	(59 374)	(18 967)	(59)	(6 948)	(17 386)	(10 438)	-60%	(18 967)
Net cash from (used) financing	(2 777)	1 096	(894)	11	(2 647)	(1 110)	1 537	-138%	(894)
Cash/cash equivalents at the month/year end	(1 283)	606	4 407	-	22 206	4 910	(17 297)	-352%	4 407
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	-	3 213	3 237	2 889	2 981	2 503	10 473	-	50 297
Creditors Age Analysis									
Total Creditors	7 234	176	1 307	-	-	-	-	-	8 718

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

Expenditure - Standard (Deficit) for the year

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

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

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

NC073 Emthanjeni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote Description		2014/15					Budget Year 2015/16					Full Year Forecast	
R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %				
Revenue by Vote	1												
Vote 1 - EXECUTIVE AND COUNCIL		5 537	3 335	3 335	287	6 086	3 057	3 028	99.0%			3 335	
Vote 2 - FINANCE AND ADMINISTRATION		37 474	43 012	43 012	1 529	39 780	39 428	352	0.9%			43 012	
Vote 3 - PLANNING AND DEVELOPMENT		897	3 395	3 395	-	1 000	3 112	(2 112)	-67.9%			3 395	
Vote 4 - HEALTH		-	-	-	-	-	-	-	-			-	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 516	1 844	1 844	67	1 818	1 690	127	7.5%			1 844	
Vote 6 - PUBLIC SAFETY		23 180	8 232	8 232	405	3 775	7 546	(3 771)	-50.0%			8 232	
Vote 7 - SPORT AND RECREATION		112	114	114	3	181	105	76	72.7%			114	
Vote 8 - ROAD TRANSPORT		10 147	9 715	9 715	4	23	8 905	(8 883)	-99.7%			9 715	
Vote 9 - OTHER		-	-	-	-	-	-	-	-			-	
Vote 10 - HOUSING SERVICES		678	39	39	3	63	36	27	76.9%			39	
Vote 11 - WASTE MANAGEMENT		18 021	14 526	14 526	1 016	13 626	13 316	310	2.3%			14 526	
Vote 12 - WASTE WATER MANAGEMENT		19 576	59 345	26 178	1 724	22 942	27 866	(4 924)	-17.7%			59 345	
Vote 13 - ELECTRICITY		66 606	83 494	79 994	5 819	66 543	73 736	(7 193)	-9.8%			83 494	
Vote 14 - WATER		25 602	41 211	30 511	2 056	27 413	29 216	(1 803)	-6.2%			41 211	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-			-	
Total Revenue by Vote	2	209 347	268 262	220 895	12 913	183 250	208 013	(24 764)	-11.9%			268 262	
Expenditure by Vote	1												
Vote 1 - EXECUTIVE AND COUNCIL		16 148	13 292	12 819	927	9 700	11 806	(2 099)	-17.8%			13 292	
Vote 2 - FINANCE AND ADMINISTRATION		28 265	33 673	32 644	1 324	22 189	29 940	(7 751)	-25.9%			32 794	
Vote 3 - PLANNING AND DEVELOPMENT		19 447	10 663	10 670	681	9 120	9 779	(660)	-6.7%			10 663	
Vote 4 - HEALTH		7	183	183	-	0	168	(168)	-99.8%			183	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		25 058	11 629	11 758	541	7 049	10 767	(3 718)	-34.5%			11 629	
Vote 6 - PUBLIC SAFETY		8 026	10 818	10 758	436	7 193	9 868	(2 675)	-27.1%			10 818	
Vote 7 - SPORT AND RECREATION		4 142	4 162	4 167	245	3 580	3 819	(239)	-6.2%			4 162	
Vote 8 - ROAD TRANSPORT		18 972	16 493	16 493	739	9 557	15 119	(5 562)	-36.8%			16 493	
Vote 9 - OTHER		1 623	739	739	130	1 434	678	757	111.7%			739	
Vote 10 - HOUSING SERVICES		4 452	2 218	2 218	110	2 142	2 033	108	5.3%			2 218	
Vote 11 - WASTE MANAGEMENT		11 255	15 184	14 084	938	10 929	13 038	(2 110)	-16.2%			15 184	
Vote 12 - WASTE WATER MANAGEMENT		12 790	16 925	15 060	887	10 105	14 018	(3 913)	-27.9%			16 925	
Vote 13 - ELECTRICITY		79 852	69 900	69 476	4 129	56 104	63 736	(7 632)	-12.0%			69 900	
Vote 14 - WATER		28 399	15 894	14 794	906	10 172	13 689	(3 517)	-25.7%			15 894	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-			-	
Total Expenditure by Vote	2	258 437	221 775	215 864	11 992	159 280	198 458	(39 178)	-19.7%			220 896	
Surplus/ (Deficit) for the year	2	(49 091)	46 487	5 031	921	23 970	9 555	14 415	150.9%			47 366	

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

NC073 Emthanjeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May
Budget Year 2015/16

NC 03 Entitaanjani - Table C4 monthly Budget Statement - Financial Performance (Revenue and Expenditure)													
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					
Revenue By Source													
Property rates	Property rates - penalties & collection charges		21 905	27 503	27 503	772	25 008	25 211	(202)	-1%	27 503		
Service charges	Service charges - electricity revenue		170	-	-	-	-	-	-	-	-		
Service charges	Service charges - water revenue		59 935	57 935	53 635	3 900	43 071	49 667	(6 596)	13%	57 935		
Service charges	Service charges - sanitation revenue		20 888	26 111	25 411	1 811	22 597	23 376	(779)	-3%	26 111		
Service charges	Service charges - refuse revenue		10 691	14 888	14 888	1 271	13 996	13 648	348	3%	14 888		
Service charges	Service charges - other		5 822	8 937	8 937	734	8 070	8 192	(122)	1%	8 937		
Service charges	Rental of facilities and equipment		405	240	240	32	368	220	149	68%	240		
Service charges	Interest earned - external investments		1 189	652	652	62	730	597	133	22%	652		
Service charges	Interest earned - outstanding debtors		950	715	715	2	105	656	(551)	84%	715		
Service charges	Dividends received		646	873	873	56	638	800	(162)	20%	873		
Service charges	Fines		-	-	-	-	-	-	-	-	-		
Service charges	Licences and permits		23 011	7 581	7 581	378	3 862	6 949	(3 067)	44%	7 581		
Service charges	Agency services		1 257	2 099	2 099	34	283	1 924	(1 641)	85%	2 099		
Service charges	Transfers recognised - operational		-	-	-	-	-	-	-	-	-		
Service charges	Other revenue		39 550	40 601	40 601	1 934	42 516	37 218	5 298	14%	40 601		
Service charges	Gains on disposal of PPE		7 256	23 434	24 234	1 871	20 262	22 121	(1 859)	-8%	23 434		
Service charges	Loss on disposal of PPE		979	130	130	55	208	119	89	75%	130		
Total Revenue (excluding capital transfers and contributions)			194 653	211 697	207 497	12 913	181 715	190 696	(8 981)	-5%	211 697		
Expenditure By Type													
Employee related costs	Employee related costs		66 864	66 804	66 804	5 556	62 128	61 235	893	1%	66 804		
Remuneration of councillors	Remuneration of councillors		4 126	4 580	4 580	367	4 000	4 198	(198)	5%	4 580		
Debt impairment	Debt impairment		35 712	11 429	10 229	-	-	9 517	(9 517)	100%	11 429		
Depreciation & asset impairment	Depreciation & asset impairment		61 386	9 248	9 248	-	-	8 477	(8 477)	100%	9 248		
Finance charges	Finance charges		1 337	2 556	3 556	(88)	448	3 143	(2 694)	-86%	2 556		
Bulk purchases	Bulk purchases		47 049	53 094	53 094	3 902	48 585	48 670	(85)	0%	53 094		
Other materials	Other materials		11 215	8 648	16 618	340	7 177	15 232	(8 055)	-53%	8 648		
Contracted services	Contracted services		7 800	9 629	10 329	341	5 512	9 387	(3 875)	-41%	9 629		
Transfers and grants	Transfers and grants		225	12 938	11 662	627	12 264	11 215	1 049	9%	12 938		
Other expenditure	Other expenditure		21 979	41 969	29 743	948	19 165	27 384	(8 219)	-30%	41 969		
Loss on disposal of PPE	Loss on disposal of PPE		744	-	-	-	-	-	-	-	-		
Total Expenditure			258 437	220 896	215 864	11 992	159 280	198 458	(39 178)	-20%	220 896		
Surplus/(Deficit)			(63 784)	(9 199)	(8 367)	921	22 435	(7 763)	30 197	(0)	(9 199)		
Transfers recognised - capital	Transfers recognised - capital		14 694	56 565	13 398	(205)	6 332	12 892	(6 560)	(0)	56 565		
Contributions recognised - capital	Contributions recognised - capital		-	-	-	-	-	-	-	-	-		
Contributed assets	Contributed assets		-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers & contributions			(49 091)	47 366	5 031	716	28 766	5 129	-	-	47 366		
Surplus/(Deficit) after taxation			-	47 366	5 031	716	28 766	5 129	-	-	47 366		
Attributable to minorities	Attributable to minorities		(49 091)	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality			(49 091)	47 366	5 031	716	28 766	5 129	-	-	47 366		
Share of surplus/ (deficit) of associates	Share of surplus/ (deficit) of associates		-	-	-	-	-	-	-	-	-		
Surplus/ (Deficit) for the year			(49 091)	47 366	5 031	716	28 766	5 129	-	-	47 366		

Table C6: Monthly Budget Statement - Financial Position

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

NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - 2014/15								Budget Year 2015/16		
Description	Ref	2014/15		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast			
		Audited Outcome								
R thousands	1									
ASSETS										
Current assets										
Cash		12 282	3 128	997	88		3 128			
Call investment deposits		-	9 070	2 789	14 385		9 070			
Consumer debtors		31 918	20 584	18 472	59 913		20 584			
Other debtors		18 237	10 167	10 167	2 442		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	139 970		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			
Investments in Associate		-	-	-	-		-			
Property, plant and equipment		878 712	930 037	930 037	874 519		930 037			
Agricultural		-	-	-	-		-			
Biological assets		-	-	-	-		-			
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	879 901		944 097			
TOTAL ASSETS		1 009 383	1 053 938	1 046 215	1 019 871		1 053 938			
LIABILITIES										
Current liabilities										
Bank overdraft		13 564	9 269	10 753	372		9 269			
Borrowing		2 478	3 003	3 003	1 110		3 003			
Consumer deposits		2 112	2 191	2 191	2 184		2 191			
Trade and other payables		26 142	16 752	15 283	28 098		16 752			
Provisions		1 346	2 097	2 097	61 123		2 097			
Total current liabilities		45 643	33 313	33 327	92 887		33 313			
Non current liabilities										
Borrowing		37 747	14 777	2 348	937		14 777			
Provisions		16 451	52 713	61 123	-		52 713			
Total non current liabilities		54 198	67 490	63 471	937		67 490			
TOTAL LIABILITIES		99 840	100 803	96 798	93 824		100 803			
NET ASSETS	2	909 543	953 136	949 417	926 047		953 136			
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)		909 543	953 136	949 417	923 794		953 136			
Reserves		-	-	-	2 253		-			
TOTAL COMMUNITY WEALTH/EQUITY	2	909 543	953 136	949 417	926 047		953 136			

Table C7: Monthly Budget Statement - Cash Flow

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - M11 May									
Ref	Description	2014/15	Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands									
1	CASH FLOW FROM OPERATING ACTIVITIES								
	Receipts								
	Property rates penalties & collection charges	23 732	25 578	25 578	1 062	25 518	23 446	2 072	25 578
	Service charges	50 909	99 481	97 831	6 864	86 812	89 678	(2 866)	97 831
	Other revenue	39 982	32 048	32 848	2 346	25 137	30 111	(4 974)	32 848
	Government - operating	36 215	40 601	40 601	1 934	40 736	37 218	3 518	40 601
	Government - capital	14 694	56 565	13 398	-	13 433	12 282	1 152	13 398
	Interest	1 596	715	715	2	105	656	(551)	715
	Dividends	-	-	-	-	-	-	-	-
	Payments								
	Suppliers and employees	(151 296)	(184 234)	(170 203)	(11 365)	(146 479)	(156 020)	(9 540)	(170 203)
	Finance charges	(1 337)	(2 556)	(3 556)	88	(541)	(2 963)	(2 422)	(3 556)
	Transfers and Grants	(225)	(12 938)	(11 662)	(627)	(11 637)	(9 718)	1 918	(11 662)
	NET CASH FROM/(USED) OPERATING ACTIVITIES	14 289	55 260	25 550	303	33 085	24 689	(8 396)	25 550
	CASH FLOWS FROM INVESTING ACTIVITIES								
	Receipts								
	Proceeds on disposal of PPE	1 186	124	124	55	208	114	94	124
	Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-
	Decrease (increase) other non-current receivables	(0)	-	-	-	-	-	-	-
	Decrease (increase) in non-current investments	-	2 800	30	-	-	28	(26)	30
	Payments								
	Capital assets	(14 194)	(62 298)	(19 121)	(114)	(17 156)	(17 528)	(10 372)	(19 121)
	NET CASH FROM/(USED) INVESTING ACTIVITIES	(13 008)	(59 374)	(18 967)	(59)	(6 948)	(17 386)	(10 438)	(18 967)
	CASH FLOWS FROM FINANCING ACTIVITIES								
	Receipts								
	Short term loans	-	-	-	-	-	-	-	-
	Borrowing long term/refinancing	-	5 046	-	-	-	-	-	-
	Increase (decrease) in consumer deposits	-	135	135	11	84	123	(39)	135
	Payments								
	Repayment of borrowing	(2 777)	(4 084)	(1 028)	-	(2 732)	(1 234)	1 498	(1 028)
	NET CASH FROM/(USED) FINANCING ACTIVITIES	(2 777)	1 096	(894)	11	(2 647)	(1 110)	1 537	(894)
	NET INCREASE/ (DECREASE) IN CASH HELD	(1 515)	(3 017)	5 690	255	23 489	6 192		5 690
	Cash/cash equivalents at beginning:	233	3 624	(1 283)		(1 283)	(1 283)		(1 283)
	Cash/cash equivalents at month/year end:	(1 283)	606	4 407		22 206	4 910		4 407

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 - M11 May																		
Ref		Description	Budget Year 2015/16												Budget Year 2016/17		Budget Year 2017/18	
			July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Budget	March Budget	April Budget	May Budget	June Budget	Year	2015/16	Year +2 2017/18	
Cash Receipts By Source																		
		Property rates	13 936	1 022	1 235	1 006	1 035	1 116	1 139	1 208	1 612	1 049	1 062	60	25 516	25 001		
		Service charges - electricity revenue	4 051	3 751	3 763	4 510	3 265	5 816	2 587	4 082	10 420	4 392	3 716	1 084	54 416	74 771		
		Service charges - water revenue	1 367	1 280	1 112	1 376	1 264	1 563	1 391	2 075	2 179	1 769	1 305	6 374	23 623	28 000		
		Service charges - sanitation revenue	501	919	973	1 152	1 026	1 009	1 048	1 112	1 285	1 000	1 169	1 846	13 470	15 413		
		Service charges - refuse	504	591	630	743	656	709	728	706	782	685	647	685	8 085	9 222		
		Service charges - other	33	32	38	35	32	34	33	31	37	126	27	123	236	276		
		Rent of facilities and equipment	85	61	64	68	65	69	73	69	66	64	62	176	624	701		
		Interest earned - external investments	15	12	1	6	3	16	1	31	10	8	2	610	715	923		
		Fines	23	31	1 053	277	33	36	626	661	249	293	378	3 719	7 581	9 643		
		Licences and permits	37	33	31	30	29	21	29	24	-	14	34	1 916	2 008	2 309		
		Transfer receipts - Capital	17 501	400	-	571	10 477	-	571	-	9 282	-	1 344	135	40 601	38 640		
		Other revenue	615	2 040	1 977	2 122	1 963	1 877	1 938	1 862	1 711	2 264	1 871	2 255	21 516	24 391		
Cash Receipts by Source			39 047	10 243	10 885	11 945	19 784	12 296	10 541	12 085	27 613	11 671	12 207	19 264	197 573	233 290		
Other Cash Flows by Source																		
		Transfer receipts - Capital	4 149	-	566	-	4 375	-	-	-	4 374	35	-	(35)	13 380	12 643		
		Proceeds on disposal of PPE	-	-	-	67	15	-	6	62	2	-	55	(63)	124	-		
		Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	3 723	3 247		
		Increase in consumer deposits	13	10	10	10	1	5	5	(27)	26	9	-	61	135	14		
		Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	30	2 000	-		
Total Cash Receipts by Source			43 209	10 260	11 396	12 022	24 165	12 301	10 553	12 100	32 919	11 715	12 263	19 237	211 280	251 163		
Cash Payments by Type																		
		Employer related costs	5 150	4 972	6 230	5 778	5 797	5 608	6 251	5 546	5 536	5 663	5 556	4 675	66 604	73 089		
		Remuneration of councillors	328	338	338	338	338	338	310	371	367	367	367	360	4 500	5 073		
		Interest paid	16	16	100	22	13	9	14	4	170	109	186	3 103	3 556	2 971		
		Bulk purchases - electricity	6 535	6 377	6 472	1 698	3 542	3 258	3 618	3 718	3 571	3 500	3 756	4 000	50 656	55 181		
		Bulk purchases - Water & Sewer	146	146	127	247	164	211	184	180	210	226	147	510	2 438	2 713		
		Other materials	246	221	468	721	573	370	349	1 251	484	370	340	327	6 618	7 043		
		Contracted services	700	343	525	1 014	306	170	389	913	175	571	341	4 117	9 025	13 351		
		Grants and subsidies paid - all	1 105	1 435	959	1 015	947	1 005	975	1 755	1 243	1 193	627	1 662	11 662	13 351		
		General expenses	1 601	1 240	1 828	2 523	2 565	2 928	1 112	1 840	2 807	1 610	548	6 506	27 435	45 124		
Cash Payments by Type			15 909	15 627	17 112	13 356	14 166	13 937	13 402	15 581	14 572	13 610	11 992	26 137	185 421	224 322		
Other Cash Flows/Payments by Type																		
		Capital assets	63	530	376	2 897	734	40	1 127	373	927	573	(114)	12 124	19 124	23 547		
		Repayment of loan - all	178	180	519	183	183	180	188	189	612	315	-	11 709	1 026	4 461		
Total Cash Payments by Type			16 150	16 336	18 009	16 435	15 103	14 163	14 717	16 144	15 511	14 487	11 878	36 628	205 570	249 930		
NET INCREASE/(DECREASE) IN CASH																		
		HELD	27 059	(6 076)	(6 613)	(4 414)	9 083	(1 862)	(4 164)	(4 044)	16 508	(2 782)	385	(17 391)	5 690	1 233		
		Cash held at beginning of the month/year	(1 263)	25 777	19 701	13 088	6 674	17 757	15 695	11 731	7 087	24 195	21 413	21 757	(1 263)	2 362		
		Cash held at end of the month/year	25 777	19 701	13 088	8 674	17 757	15 895	11 231	7 687	24 195	21 413	21 757	4 407	4 437	3 625		

Supporting Table SC3

NC073 Emthamleni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Budget Year 2015/16														
Description		NT Code	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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water			1200	1 546	1 229	1 170	1 274	1 208	9 905		16 153	13 550		45 363
Trade and Other Receivables from Exchange Transactions - Electricity			1300	4 230	821	650	365	332	2 334		8 752	3 701		25 250
Receivables from Non-exchange Transactions - Property Rates			1400	926	366	314	282	236	10 714		12 841	11 549		12 854
Receivables from Exchange Transactions - Waste Water Management			1500	840	487	437	613	417	4 267		7 563	5 736		17 417
Receivables from Exchange Transactions - Waste Management			1600	457	247	232	346	251	2 236		3 769	3 060		8 542
Receivables from Exchange Transactions - Property Rental Debtors			1700	-	-	-	-	-	-		-	-		2 771
Interest on Finance Debtors			1810	-	-	-	-	-	-		-	-		3 542
Receivables from unauthorised irregular business and wasteful expenditure			1820	-	-	-	-	-	-		-	-		2 771
Other			1900	112	89	65	81	57	1 076		1 440	1 239		2 771
Total By Income Source			2000	8 213	3 237	2 889	2 981	2 503	30 473	-	50 297	38 846	-	83 067
2014/15 - totals only				7764556.5	3302537.12	3146417	3056174.15	2391000.13	38358002.16		58 049	46 982		4698016.37
Debtors Age Analysis By Customer Group														
Origins of State Contributions			2200	375	197	165	134	96	2 459		3 445	2 874		360
Households			2300	1 985	370	330	187	65	465		3 403	1 647		2 036
Other			2400	5 379	2 359	2 136	2 393	2 066	25 309		39 711	31 933		73 205
Total By Customer Group			2500	474	271	238	267	247	2 240	-	3 738	2 952	-	7 416
Total By Customer Group			2600	-	3 237	2 889	2 981	2 503	30 473	-	50 297	38 846	-	83 067

Creditors' analysis

Supporting Table SC4

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

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May													
R thousands		Description	NT Code	Budget Year 2015/16								Total	Prior year totals for chart (same period)
				0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
Creditors Age Analysis By Customer Type													
		Bulk Electricity	0100										
		Bulk Water	0200										
		PAIE deductions	0300										
		VAT (output less input)	0400										
		Pensions / Retirement deductions	0500										
		Loan repayments	0600										
		Trade Creditors	0700	1 874	176	1 307						3 357	434
		Auditor General	0800	-		-						-	-
		Other	0900	5 360		-						5 360	2 417
Total By Customer Type				7 234	176	1 307	-	-	-	-	-	8 718	2 856

Investment portfolio analysis

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment		Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs	Months							
R thousands										
Municipality										
General investment		Yrs		Fixed Deposit	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 - M11 May
Budget Year 2015/16

NC073 Emthanjeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May														
			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:														
1.2	Operating Transfers and Grants													
	National Government:		38 876	39 459	39 459	-	39 669	29 594	9 192	31.1%	39 459			
	Local Government Equitable Share	35 342	35 929	35 929	-	36 139	26 947	9 192	34.1%	35 929				
	Finance Management	1 600	1 600	1 600	-	1 600	1 200			1 600				
	Municipal Systems Improvement	934	930	930	-	930	698			930				
	EPWP Incentive	1 000	1 000	1 000	-	1 000	750			1 000				
	Provincial Government:	1 402	1 142	1 142	-	1 142	857	286	33.3%	1 142				
	Housing	645	-	-	-	-	-	-	-	-	-			
	Sport and Recreation	757	1 142	1 142	-	1 142	857	286	33.3%	1 142				
	District Municipality:	-	-	-	-	-	-	-	-	-	-			
	<i>[insert description]</i>	-	-	-	-	-	-	-	-	-	-			
	Other grant providers:	-	-	-	-	-	-	-	-	-	-			
	Total Operating Transfers and Grants													
	5			40 278	40 601	40 601	-	40 811	30 451	9 477	31.1%	40 601		
	Capital Transfers and Grants													
National Government:			16 108	56 565	13 398	35	13 433	10 049	3 385	33.7%	13 398			
Municipal Infrastructure Grant (MIG)		16 108	11 898	11 898	-	11 898	8 924	2 975	33.3%	11 898				
Regional Bulk Infrastructure		-	10 000	-	-	-	-	-	-	-	-			
Integrated National Electrification Programme		-	1 500	1 500	-	1 500	1 125	375	33.3%	1 500				
Bucket Eradication Programme Grant		-	33 167	-	-	-	-	-	#DIV/0!	-				
Housing accreditation		-	-	-	-	35	35	-	35	-	-			
Provincial Government:		-	-	-	-	-	-	-	-	-	-			
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-	-			
District Municipality:		-	-	-	-	-	-	-	-	-	-			
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-	-			
Other grant providers:		-	-	-	-	-	-	-	-	-	-			
Total Capital Transfers and Grants		5	16 108	56 565	13 398	35	13 433	10 049	3 385	33.7%	13 398			
TOTAL RECEIPTS OF TRANSFERS & GRANTS		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

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

NC073 Enthanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 may										
Summary of Employee and Councillor remuneration		2014/15		Budget Year 2015/16			Full Year Forecast			
R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 845	3 170	3 170	257	2 547	2 477	170	7%	3 170
Pension and UIF Contributions		337	-	-	-	184	-	164	#DIV/0!	-
Medical Aid Contributions		36	-	-	-	18	-	18	#DIV/0!	-
Motor Vehicle Allowance		908	1 051	1 051	82	814	788	25	3%	1 051
Cellphone Allowance		1	313	313	29	90	234	(145)	-62%	313
Other benefits and allowances		-	47	47	-	-	35	(35)	100%	47
Sub Total - Councillors		4 126	4 580	4 580	367	3 633	3 435	198	6%	4 580
Senior Managers of the Municipality										
Basic Salaries and Wages	3	3 449	3 442	3 442	278	3 438	2 582	856	25%	3 442
Pension and UIF Contributions		249	808	808	53	480	456	24	3%	808
Medical Aid Contributions		131	110	110	5	67	83	(18)	-19%	110
Motor Vehicle Allowance		657	814	814	59	605	611	(5)	1%	814
Cellphone Allowance		179	155	155	14	130	117	13	12%	155
Other benefits and allowances		249	240	240	20	237	180	56	23%	240
Sub Total - Senior Managers of Municipality		4 914	5 370	5 370	429	4 956	4 028	928	23%	5 370
Other Municipal Staff										
Basic Salaries and Wages		47 290	46 748	46 748	3 763	34 208	35 081	(852)	-2%	46 748
Pension and UIF Contributions		6 973	8 057	8 057	657	5 817	6 043	(226)	-4%	8 057
Medical Aid Contributions		2 557	1 814	1 814	221	1 889	1 211	678	56%	1 814
Overtime		2 432	2 008	2 008	240	2 139	1 505	634	42%	2 008
Motor Vehicle Allowance		1 141	1 050	1 050	89	725	788	(63)	-8%	1 050
Cellphone Allowance		339	207	207	14	127	155	(28)	-18%	207
Housing Allowances		101	733	733	56	536	550	(14)	3%	733
Other benefits and allowances		908	963	963	78	908	722	184	25%	963
Post-retirement benefit obligations		201	58	58	18	36	42	(6)	15%	58
Sub Total - Other Municipal Staff	2	61 950	61 434	61 434	5 127	48 382	46 075	307	1%	61 434
Total Parent Municipality		70 991	71 384	71 384	5 923	54 972	53 538	1 433	3%	71 384
Unpaid salary allowances & benefits in arrears										
Board Members of Entities										
Post retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-	-	-
Senior Managers of Entities										
Post retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities	2	-	-	-	-	-	-	-	-	-
Other Staff of Entities										
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS										
		70 991	71 384	71 384	5 923	54 972	53 538	1 433	3%	71 384
TOTAL MANAGERS AND STAFF										
		66 864	66 804	66 804	5 556	51 338	50 103	1 235	2%	66 804

Capital programme performance

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
Month	2014/15	Budget Year 2015/16							% spend of Original Budget
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
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	(114)		18 554	-	-	
June	2 656	4 967	567	-		19 121	-	-	
Total Capital expenditure	14 194	67 344	19 121	6 927					

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

Budget Year 2015/16

NC073 Entrepreneur - Supporting table C for monthly 2015										
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 new assets by Asset Class/Sub-class										
Infrastructure		13 833	55 958	12 791	(205)	6 332	13 834	7 502	54.2%	12 791
Infrastructure - Road transport		13 833	8 500	8 500	-	2 196	7 083	4 887	69.0%	8 500
Roads Pavements & Bridges		13 833	8 500	8 500	-	2 196	7 083	4 887	69.0%	8 500
Infrastructure - Electricity		-	1 500	1 500	-	1 317	1 250	(67)	-5.3%	1 500
Transmission & Reticulation		-	1 500	1 500	-	1 317	1 250	(67)	-5.3%	1 500
Infrastructure - Water		-	10 000	-	-	-	2 942	2 942	100.0%	-
Reticulation		-	10 000	-	-	-	2 942	2 942	100.0%	-
Infrastructure - Sanitation		-	35 958	2 791	(205)	2 819	2 558	(261)	-10.2%	2 791
Sewerage purification		-	35 958	2 791	(205)	2 819	2 558	(261)	-10.2%	2 791
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new asse	1	13 833	55 958	12 791	(205)	6 332	13 834	7 502	54.2%	12 791

NC073 Emthanjeni - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11

NC073 Emthanjeni - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class										
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
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	8 237	3 181	133	324	2 651	2 327	87.8%	3 181
Infrastructure - Road transport		-	2 800	2 800	133	310	2 333	2 023	86.7%	2 800
Roads, Pavements & Bridges		-	2 800	2 800	133	310	2 333	2 023	86.7%	2 800
Infrastructure - Electricity		-	5 226	170	-	-	142	142	100.0%	170
Transmission & Reticulation		-	5 226	170	-	-	142	142	100.0%	170
Infrastructure - Water		-	180	180	-	14	150	136	90.9%	180
Water purification		-	180	180	-	14	150	136	90.9%	180
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	31	31	-	-	26	26	100.0%	31
Waste Management		-	31	31	-	-	26	26	100.0%	31
Other		-	-	-	-	-	-	-	-	-
Community		68	353	353	-	-	294	294	100.0%	353
Parks & gardens		-	22	22	-	-	19	19	100.0%	22
Sportsfields & stadia		-	39	39	-	-	33	33	100.0%	39
Community halls		-	260	260	-	-	217	217	100.0%	260
Cemeteries		-	31	31	-	-	26	26	100.0%	31
Other		68	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other assets		294	1 913	1 913	(43)	263	1 594	1 331	83.5%	1 913
Specialised vehicles		-	-	-	(45)	160	-	-	77.3%	845
Plant & equipment		16	845	845	-	31	704	544	89.0%	339
Computers - hardware/equipment		157	339	339	-	59	283	252	62.4%	189
Furniture and other office equipment		-	189	189	1	12	158	98	97.2%	540
Other Buildings		-	540	540	2	-	450	437	-	-
Other Land		122	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	884	884	-	9	737	728	98.8%	884
Total Capital Expenditure on renewal	1	362	11 386	6 331	90	595	5 275	4 680	88.7%	6 331

NC073 Emthanjani - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

Newbury Entertainment - Supporting table - 12 months ending 30.06.2016												
Description	Ref	2014/15		Budget Year 2015/16					YTD variance	Full Year Forecast		
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance				
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		2 399	5 143	5 143	127	1 208	3 857	2 649	68.7%	5 143		
Infrastructure - Road transport		317	616	616	9	97	462	365	79.0%	616		
Roads - Pavements & Bridges		317	322	322	9	90	242	152	62.8%	322		
Storm water		-	294	294	-	7	220	213	96.9%	294		
Infrastructure - Electricity		832	1 342	1 342	39	665	1 007	342	34.0%	1 342		
Transmission & Refitulation		832	995	995	39	452	747	294	39.4%	995		
Street Lighting		-	347	347	-	213	200	48	18.3%	347		
Infrastructure - Water		689	1 145	1 145	79	432	859	427	49.7%	1 145		
Dams & Reservoirs		171	382	382	76	266	286	20	7.0%	382		
Water purification		269	-	-	-	-	-	-	-	-		
Refitulation		250	763	763	3	165	572	407	71.1%	763		
Infrastructure - Sanitation		228	64	64	-	15	48	33	69.0%	64		
Refitulation		228	64	64	-	15	48	33	69.0%	64		
Infrastructure - Other		333	1 975	1 975	-	-	1 482	1 482	100.0%	1 975		
Waste Management		333	1 975	1 975	-	-	1 482	1 482	100.0%	1 975		
Community		3 071	3 098	3 098	31	1 237	2 324	1 086	46.7%	3 098		
Parks & Gardens		-	19	19	-	17	14	(3)	-24.4%	19		
Sportsfields & stadia		260	47	47	-	-	35	35	100.0%	47		
Swimming pools		-	803	803	0	74	452	378	83.6%	803		
Community halls		177	692	692	-	189	519	331	83.6%	692		
Libraries		543	47	47	-	8	35	27	76.6%	47		
Fire safety & emergency		940	1 612	1 612	31	879	1 209	330	27.3%	1 612		
Cemeteries		224	-	-	-	-	-	-	-	-		
Other		927	79	79	-	70	59	(11)	-18.3%	79		
Heritage assets		-	-	-	-	-	-	-	-	-		
Buildings		-	-	-	-	-	-	-	-	-		
Investment properties		1	-	-	-	-	-	-	-	-		
Housing development		1	-	-	-	-	-	-	-	-		
Other assets		4 713	7 068	7 068	193	3 393	5 301	1 908	36.0%	7 068		
General vehicles		2 135	3 731	3 731	125	2 575	2 798	223	8.0%	3 731		
Specialised vehicles		-	-	-	-	-	-	-	-	-		
Plant & equipment		1 209	774	774	44	236	581	344	59.3%	774		
Computers - hardware/equipment		133	380	380	1	97	285	188	66.1%	380		
Furniture and other office equipment		-	631	631	-	100	474	374	79.0%	631		
Other Buildings		-	1 436	1 436	23	360	1 077	717	66.6%	1 436		
Other Land		1 147	-	-	-	-	-	-	-	-		
Other		90	116	116	-	26	87	61	70.2%	116		
Agricultural assets		-	-	-	-	-	-	-	-	-		
List sub class		-	-	-	-	-	-	-	-	-		
Biological assets		-	-	-	-	-	-	-	-	-		
List sub class		-	-	-	-	-	-	-	-	-		
Intangibles		640	1 308	1 308	-	629	981	352	35.9%	1 308		
Computers - software & programming		640	1 308	1 308	-	629	981	352	35.9%	1 308		
Total Repairs and Maintenance Expenditure		10 824	16 618	16 618	351	6 468	12 464	5 996	48.1%	16 618		

NC073 Emthanjeni - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

NC073 Emthanjeni - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - with variance										
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	
Depreciation by Asset Class/Sub-class										
Infrastructure										
Infrastructure - Road transport										
Roads, Pavements & Bridges										
Infrastructure - Electricity										
Transmission & Retiulation										
Infrastructure - Water										
Retiulation										
Infrastructure - Sanitation										
Retiulation										
Infrastructure - Other										
Waste Management										
Transportation										
Community										
Community halls										
Libraries										
Clinics										
Cemeterius										
Other										
Heritage assets										
Buildings										
Investment properties										
Other										
Other assets										
General vehicles										
Specialised vehicles										
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Civic Land and Buildings										
Other Buildings										
Agricultural assets										
List sub-class										
Biological assets										
List sub-class										
Intangibles										
Computers software & programming										
Total Depreciation										
Specialised vehicles										
Refuse										

Municipal manager's quality certificate

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

14/06/2016

