EMTHANJENI MUNICIPALITY

SEPTEMBER MONTHLY BUDGET STATEMENT FOR THE YEAR 2016-2017

NORTHERN CAPE PROVINCE
PROVINCIAL TREASURY
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14 OCT 2016
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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 July revise its annual budget during the year.
- **Allocations** - Money received from Provincial or National Government or other municipalities.
- **Budget** - The financial plan of the Municipality.
- **Budget related policy** - Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
- **Capital expenditure** - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.
- **Cash flow statement** - A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it July not be paid in the same period.
- **DORA** - Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
- **Equitable share** - A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
- **Fruitless and wasteful expenditure** - Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
- **GFS** - Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
- **GRAP** - Generally Recognised Accounting Practice. The new standard for municipal accounting.
- **IDP** - Integrated Development Plan. The main strategic planning document of the Municipality.
- **MBRR** - Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.
- **MFMA** - Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

- **MIG** - Municipal Infrastructure Grant.

- **MTREF** - Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

- **Operating expenditure** - Spending on the day to day expenses of the Municipality such as salaries and wages.

- **Rates** - Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

- **SDBIP** - Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

- **Strategic objectives** - The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

- **Unauthorised expenditure** - Generally, is spending without, or in excess of, an approved budget.

- **Virement** - A transfer of budget.

- **Virement policy** - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

- **Vote** - One of the main segments into which a budget. In Emthanjeni Municipality this means at directorate level.

PART 1 - IN-YEAR REPORT

Section 1 - Mayor's Report

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for September 2016 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.
The audited outcomes for 2015/2016 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 42 % above the year-to-date budget for September 2016.
The abnormally high revenue includes the annual property rates and other fixed service charges billed to consumers for the 2016/2017 financial year. As well as operating grants received that exceeds the monthly budget the reason for this being that the there was no payment schedule available at the time of concluding the budget.
Operating expenditure incurred amounts to 9% below the year-to-date operating expenditure. 16.6% of the total capital budget has been spent at 30 September 2016, with 77.14% 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 September 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 2016/2017 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 42%, R23.547 million above year-to-date budget projections for September 2016[2].

Operating expenditure by type

Year-to-date expenditure is 9% or R4.977 million, below the year-to-date budget as at 30 September 2016.

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

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[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 R3.447 million or 16.6% of the capital budget of R20.739 million[4]. 77.17% of expenditure to date has been funded from capital grants recognised[5].

Refer to Section 4 - Table C5 for more detail.

Cash flows

The financial year commenced with negative cash & cash equivalents balance of R9, 884 million[6] and this has increased by R4, 330 million during the year-to-date to R 14, 219 million.

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

3.3 Material variances

Property rates	10 360
Transfers recognised - operational	5 455
Other revenue	(1 576)
Expenditure By Type	
Debt impairment	(2 225)
Depreciation & asset impairment	(1 834)
Bulk purchases	7 242
Other expenditure	(3 276)
Capital Expenditure	
Road transport	1 119
Water	(1 956)
Waste water management	(82)
Cash Flow	
Other revenue	(2 925)
Government - operating	6 655
Government - capital	4 313
Capital assets	(1 738)

3.4 Remedial or corrective steps

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

[4] Table C5 - Total capital expenditure

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

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

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 - M03 September

Description	2015/16	Budget Year 2016/17							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	26 257	30 665	30 665	850	18 026	7 666	10 360	135%	30 665
Service charges	107 287	106 383	106 383	21 500	39 912	28 560	11 352	40%	106 383
Investment revenue	1 200	806	806	2	42	201	(160)	-79%	806
Transfers recognised - operational	40 635	41 210	41 210	161	15 758	10 302	5 455	53%	41 210
Other own revenue	23 657	38 515	38 515	2 559	6 168	9 629	(3 460)	-36%	38 515
Total Revenue (excluding capital transfers and contributions)	**199 037**	**217 580**	**217 580**	**25 072**	**79 906**	**56 359**	**23 547**	**42%**	**217 580**
Employee costs	71 038	69 838	69 838	5 996	17 872	17 459	413	2%	69 838
Remuneration of Councillors	4 401	5 046	5 046	419	1 106	1 262	(155)	-12%	5 046
Depreciation & asset impairment	62 117	7 337	7 337	–	–	1 834	(1 834)	-100%	7 337
Finance charges	1 761	5 468	5 468	149	316	1 367	(1 051)	-77%	5 468
Materials and bulk purchases	66 010	73 894	73 894	5 972	22 827	18 473	4 354	24%	73 894
Transfers and grants	348	–	–	–	–	–	–		–
Other expenditure	60 196	54 381	54 381	4 926	8 856	15 559	(6 703)	-43%	54 381
Total Expenditure	**265 871**	**215 964**	**215 964**	**17 462**	**50 977**	**55 954**	**(4 977)**	**-9%**	**215 964**
Surplus/(Deficit)	**(66 834)**	**1 616**	**1 616**	**7 610**	**28 929**	**405**	**28 524**	**7040%**	**1 616**
Transfers recognised - capital	9 155	14 602	14 602	–	680	3 650	(2 970)	-81%	14 602
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(57 679)**	**16 218**	**16 218**	**7 610**	**29 609**	**4 056**	**25 554**	**630%**	**16 218**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(57 679)**	**16 218**	**16 218**	**7 610**	**29 609**	**4 056**	**25 554**	**630%**	**16 218**
Capital expenditure & funds sources									
Capital expenditure	–	**20 739**	**20 739**	**891**	**3 447**	**5 185**	**(1 738)**	**-34%**	**20 739**
Capital transfers recognised	–	13 905	13 905	714	2 659	3 476	(818)	-24%	13 905
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	**6 834**	**6 834**	**177**	**788**	**1 708**	**(921)**	**-54%**	**6 834**
Total sources of capital funds	–	**20 739**	**20 739**	**891**	**3 447**	**5 185**	**(1 738)**	**-34%**	**20 739**
Financial position									
Total current assets	138 308	110 700	110 700		148 849				110 700
Total non current assets	832 691	937 687	937 687		832 758				937 687
Total current liabilities	61 066	31 639	31 639		97 569				31 639
Total non current liabilities	47 126	36 071	36 071		1 914				36 071
Community wealth/Equity	**862 806**	**980 677**	**980 677**		**882 125**				**980 677**
Cash flows									
Net cash from (used) operating	22 271	23 890	23 890	(3 866)	10 869	5 973	(4 896)	-82%	23 890
Net cash from (used) investing	(11 554)	(20 610)	(20 610)	(781)	(3 321)	(5 152)	(1 831)	36%	(20 610)
Net cash from (used) financing	(1 528)	(590)	(590)	(334)	(306)	(147)	159	-108%	(590)
Cash/cash equivalents at the month/year end	**7 882**	**1 706**	**1 706**	–	**17 125**	**(312)**	**(17 438)**	**5584%**	**12 574**
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	–	23 363	5 295	16 938	3 282	2 584	24 570	–	76 032
Creditors Age Analysis									
Total Creditors	6 250	24	–	–	–	–	–	–	6 274

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

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

Description	Ref	2015/16	Budget Year 2016/17							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Standard										
Governance and administration		46 161	51 180	51 180	1 215	25 883	12 795	13 088	102%	51 180
Executive and council		3 939	4 295	4 295	180	1 629	1 074	555	52%	4 295
Budget and treasury office		42 141	46 801	46 801	1 025	24 231	11 700	12 531	107%	46 801
Corporate services		82	84	84	10	23	21	2	9%	84
Community and public safety		21 465	11 325	11 325	123	1 264	2 831	(1 567)	-55%	11 325
Community and social services		1 906	1 942	1 942	77	213	486	(272)	-56%	1 942
Sport and recreation		182	123	123	5	15	31	(15)	-50%	123
Public safety		19 317	7 991	7 991	38	348	1 998	(1 650)	-83%	7 991
Housing		60	41	41	3	688	10	677	6592%	41
Health		–	1 227	1 227	–	–	307	(307)	-100%	1 227
Economic and environmental services		8 863	3 816	3 816	1	255	954	(699)	-73%	3 816
Planning and development		999	1 610	1 610	–	250	402	(152)	-38%	1 610
Road transport		7 863	2 207	2 207	1	5	552	(547)	-99%	2 207
Environmental protection		–	–	–	–	–	–	–		–
Trading services		131 703	165 860	165 860	23 733	53 184	43 429	9 755	22%	165 860
Electricity		72 801	90 239	90 239	7 180	20 914	22 990	(2 076)	-9%	90 239
Water		27 000	38 471	38 471	14 403	20 874	10 140	10 734	106%	38 471
Waste water management		19 900	24 322	24 322	1 365	7 141	6 580	561	9%	24 322
Waste management		12 001	12 828	12 828	785	4 256	3 720	536	14%	12 828
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Standard	2	208 191	232 182	232 182	25 072	80 586	60 010	20 576	34%	232 182
Expenditure - Standard										
Governance and administration		44 176	48 553	48 553	3 966	9 671	12 138	(2 467)	-20%	48 553
Executive and council		12 079	14 054	14 054	1 255	3 011	3 513	(503)	-14%	14 054
Budget and treasury office		21 330	21 982	21 982	1 585	3 570	5 495	(1 925)	-35%	21 982
Corporate services		10 767	12 518	12 518	1 126	3 090	3 129	(39)	-1%	12 518
Community and public safety		50 481	29 417	29 417	1 940	5 048	7 354	(2 306)	-31%	29 417
Community and social services		27 343	11 849	11 849	803	1 962	2 962	(1 000)	-34%	11 849
Sport and recreation		3 979	4 654	4 654	392	949	1 163	(214)	-18%	4 654
Public safety		8 044	10 367	10 367	506	1 523	2 592	(1 069)	-41%	10 367
Housing		10 854	2 400	2 400	235	609	600	9	1%	2 400
Health		262	148	148	5	5	37	(32)	-88%	148
Economic and environmental services		34 353	28 440	28 440	1 402	4 382	7 110	(2 728)	-38%	28 440
Planning and development		20 882	12 162	12 162	652	2 298	3 040	(742)	-24%	12 162
Road transport		13 471	16 278	16 278	750	2 084	4 069	(1 986)	-49%	16 278
Environmental protection		–	–	–	–	–	–	–		–
Trading services		135 248	108 815	108 815	10 052	31 526	29 168	2 358	8%	108 815
Electricity		69 883	71 539	71 539	7 647	24 784	18 315	6 469	35%	71 539
Water		25 644	12 906	12 906	453	2 030	3 749	(1 719)	-46%	12 906
Waste water management		30 068	12 936	12 936	914	2 112	3 733	(1 621)	-43%	12 936
Waste management		9 653	11 435	11 435	1 038	2 601	3 371	(771)	-23%	11 435
Other		1 614	738	738	102	350	184	166	90%	738
Total Expenditure - Standard	3	265 871	215 964	215 964	17 462	50 977	55 954	(4 977)	-9%	215 964
Surplus/ (Deficit) for the year		(57 679)	16 218	16 218	7 610	29 609	4 056	25 554	630%	16 218

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

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.
The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.
It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

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

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

NC073 Emthanjeni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2015/16	Budget Year 2016/17							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		3 939	4 295	4 295	180	1 629	1 074	555	51.7%	4 295
Vote 2 - FINANCE AND ADMINISTRATION		42 222	46 885	46 885	1 035	24 254	11 721	12 532	106.9%	46 885
Vote 3 - PLANNING AND DEVELOPMENT		999	1 610	1 610	–	250	402	(152)	-37.9%	1 610
Vote 4 - HEALTH		–	1 227	1 227	–	–	307	(307)	-100.0%	1 227
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 906	1 942	1 942	77	213	486	(272)	-56.0%	1 942
Vote 6 - PUBLIC SAFETY		19 317	7 991	7 991	38	348	1 998	(1 650)	-82.6%	7 991
Vote 7 - SPORT AND RECREATION		182	123	123	5	15	31	(15)	-50.0%	123
Vote 8 - ROAD TRANSPORT		7 863	2 207	2 207	1	5	552	(547)	-99.1%	2 207
Vote 9 - OTHER		–	–	–	–	–	–	–		–
Vote 10 - HOUSING SERVICES		60	41	41	3	688	10	677	6591.8%	41
Vote 11 - WASTE MANAGEMENT		12 001	12 828	12 828	785	4 256	3 720	536	14.4%	12 828
Vote 12 - WASTE WATER MANAGEMENT		19 900	24 322	24 322	1 365	7 141	6 580	561	8.5%	24 322
Vote 13 - ELECTRICITY		72 801	90 239	90 239	7 180	20 914	22 990	(2 076)	-9.0%	90 239
Vote 14 - WATER		27 000	38 471	38 471	14 403	20 874	10 140	10 734	105.9%	38 471
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**208 191**	**232 182**	**232 182**	**25 072**	**80 586**	**60 010**	**20 576**	**34.3%**	**232 182**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		12 079	14 054	14 054	1 255	3 011	3 513	(503)	-14.3%	14 054
Vote 2 - FINANCE AND ADMINISTRATION		32 097	34 499	34 499	2 711	6 661	8 625	(1 964)	-22.8%	34 499
Vote 3 - PLANNING AND DEVELOPMENT		20 882	12 162	12 162	652	2 298	3 040	(742)	-24.4%	12 162
Vote 4 - HEALTH		262	148	148	5	5	37	(32)	-87.5%	148
Vote 5 - COMMUNITY AND SOCIAL SERVICES		27 343	11 849	11 849	803	1 962	2 962	(1 000)	-33.8%	11 849
Vote 6 - PUBLIC SAFETY		8 044	10 367	10 367	506	1 523	2 592	(1 069)	-41.2%	10 367
Vote 7 - SPORT AND RECREATION		3 979	4 654	4 654	392	949	1 163	(214)	-18.4%	4 654
Vote 8 - ROAD TRANSPORT		13 471	16 278	16 278	750	2 084	4 069	(1 986)	-48.8%	16 278
Vote 9 - OTHER		1 614	738	738	102	350	184	166	89.8%	738
Vote 10 - HOUSING SERVICES		10 854	2 400	2 400	235	609	600	9	1.5%	2 400
Vote 11 - WASTE MANAGEMENT		9 653	11 435	11 435	1 038	2 601	3 371	(771)	-22.9%	11 435
Vote 12 - WASTE WATER MANAGEMENT		30 068	12 936	12 936	914	2 112	3 733	(1 621)	-43.4%	12 936
Vote 13 - ELECTRICITY		69 883	71 539	71 539	7 647	24 784	18 315	6 469	35.3%	71 539
Vote 14 - WATER		25 644	12 906	12 906	453	2 030	3 749	(1 719)	-45.9%	12 906
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**265 871**	**215 964**	**215 964**	**17 462**	**50 977**	**55 954**	**(4 977)**	**-8.9%**	**215 964**
Surplus/ (Deficit) for the year	2	**(57 679)**	**16 218**	**16 218**	**7 610**	**29 609**	**4 056**	**25 554**	**630.1%**	**16 218**

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

NC073 Emthanjeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2015/16	Budget Year 2016/17							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		26 117	30 665	30 665	850	18 026	7 666	10 360	135%	30 665
Property rates - penalties & collection charges		140	–	–	–	–	–	–		–
Service charges - electricity revenue		67 805	56 203	56 203	4 955	14 717	14 481	236	2%	56 203
Service charges - water revenue		22 236	25 864	25 864	14 378	18 703	6 988	11 714	168%	25 864
Service charges - sanitation revenue		10 937	15 972	15 972	1 351	4 053	4 492	(439)	-10%	15 972
Service charges - refuse revenue		5 913	8 226	8 226	778	2 335	2 569	(234)	-9%	8 226
Service charges - other		396	118	118	37	103	29	74	251%	118
Rental of facilities and equipment		788	786	786	72	209	196	13	6%	786
Interest earned - external investments		1 200	806	806	2	42	201	(160)	-79%	806
Interest earned - outstanding debtors		558	954	954	84	230	239	(9)	-4%	954
Fines		19 399	6 943	6 943	37	282	1 736	(1 454)	-84%	6 943
Licences and permits		310	2 508	2 508	34	99	627	(528)	-84%	2 508
Transfers recognised - operational		40 635	41 210	41 210	161	15 758	10 302	5 455	53%	41 210
Other revenue		2 602	27 195	27 195	2 222	5 223	6 799	(1 576)	-23%	27 195
Gains on disposal of PPE		–	130	130	111	126	32	93	288%	130
Total Revenue (excluding capital transfers and contributions)		**199 037**	**217 580**	**217 580**	**25 072**	**79 906**	**56 359**	**23 547**	**42%**	**217 580**
Expenditure By Type										
Employee related costs		71 038	69 838	69 838	5 996	17 872	17 459	413	2%	69 838
Remuneration of councillors		4 401	5 046	5 046	419	1 106	1 262	(155)	-12%	5 046
Debt impairment		30 642	8 901	8 901	–	–	2 225	(2 225)	-100%	8 901
Depreciation & asset impairment		62 117	7 337	7 337	–	–	1 834	(1 834)	-100%	7 337
Finance charges		1 761	5 468	5 468	149	316	1 367	(1 051)	-77%	5 468
Bulk purchases		54 420	57 123	57 123	5 347	21 523	14 281	7 242	51%	57 123
Other materials		11 590	16 771	16 771	625	1 304	4 192	(2 888)	-69%	16 771
Contracted services		9 082	9 846	9 846	532	1 259	2 461	(1 202)	-49%	9 846
Transfers and grants		348	–	–	–	–	–	–		–
Other expenditure		20 061	35 634	35 634	4 393	7 597	10 872	(3 276)	-30%	35 634
Loss on disposal of PPE		411	–	–		–	–	–		–
Total Expenditure		**265 871**	**215 964**	**215 964**	**17 462**	**50 977**	**55 954**	**(4 977)**	**-9%**	**215 964**
Surplus/(Deficit)		**(66 834)**	**1 616**	**1 616**	**7 610**	**28 929**	**405**	**28 524**	**0**	**1 616**
Transfers recognised - capital		9 155	14 602	14 602	–	680	3 650	(2 970)	(0)	14 602
Surplus/(Deficit) after capital transfers & contributions		**(57 679)**	**16 218**	**16 218**	**7 610**	**29 609**	**4 056**			**16 218**
Taxation			–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**(57 679)**	**16 218**	**16 218**	**7 610**	**29 609**	**4 056**			**16 218**
Attributable to minorities			–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**(57 679)**	**16 218**	**16 218**	**7 610**	**29 609**	**4 056**			**16 218**
Share of surplus/ (deficit) of associate			–	–	–	–	–			–
Surplus/ (Deficit) for the year		**(57 679)**	**16 218**	**16 218**	**7 610**	**29 609**	**4 056**			**16 218**

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

NC073 Emthanjeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M03 September

Vote Description	Ref	2015/16	Budget Year 2016/17							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		–	137	137	–	–	34	(34)	-100%	137
Vote 2 - FINANCE AND ADMINISTRATION		–	1 735	1 735	–	–	434	(434)	-100%	1 735
Vote 5 - COMMUNITY AND SOCIAL SERVICES		–	296	296	–	–	74	(74)	-100%	296
Vote 6 - PUBLIC SAFETY		–	63	63	–	–	16	(16)	-100%	63
Vote 7 - SPORT AND RECREATION		–	75	75	–	–	19	(19)	-100%	75
Vote 8 - ROAD TRANSPORT		–	4 200	4 200	14	2 169	1 050	1 119	107%	4 200
Vote 11 - WASTE MANAGEMENT		–	29	29	–	–	7	(7)	-100%	29
Vote 12 - WASTE WATER MANAGEMENT		–	981	981	164	164	245	(82)	-33%	981
Vote 13 - ELECTRICITY		–	5 400	5 400	714	1 114	1 350	(236)	-17%	5 400
Vote 14 - WATER		–	7 822	7 822	–	–	1 956	(1 956)	-100%	7 822
Total Capital single-year expenditure	4	–	20 739	20 739	891	3 447	5 185	(1 738)	-34%	20 739
Total Capital Expenditure		–	20 739	20 739	891	3 447	5 185	(1 738)	-34%	20 739
Capital Expenditure - Standard Classification										
Governance and administration		–	1 873	1 873	–	–	468	(468)	-100%	1 873
Executive and council			137	137	–	–	34	(34)	-100%	137
Budget and treasury office			1 385	1 385	–	–	346	(346)	-100%	1 385
Corporate services			350	350	–	–	88	(88)	-100%	350
Community and public safety		–	434	434	–	–	109	(109)	-100%	434
Community and social services			296	296	–	–	74	(74)	-100%	296
Sport and recreation			75	75	–	–	19	(19)	-100%	75
Public safety			63	63	–	–	16	(16)	-100%	63
Economic and environmental services		–	4 200	4 200	14	2 169	1 050	1 119	107%	4 200
Road transport			4 200	4 200	14	2 169	1 050	1 119	107%	4 200
Trading services		–	14 232	14 232	878	1 278	3 558	(2 280)	-64%	14 232
Electricity			5 400	5 400	714	1 114	1 350	(236)	-17%	5 400
Water			7 822	7 822	–	–	1 956	(1 956)	-100%	7 822
Waste water management			981	981	164	164	245	(82)	-33%	981
Waste management			29	29	–	–	7	(7)	-100%	29
Other			–	–	–	–	–	–		–
Total Capital Expenditure - Standard Classific	3	–	20 739	20 739	891	3 447	5 185	(1 738)	-34%	20 739
Funded by:										
National Government			13 905	13 905	714	2 659	3 476	(818)	-24%	13 905
Transfers recognised - capital		–	13 905	13 905	714	2 659	3 476	(818)	-24%	13 905
Internally generated funds			6 834	6 834	177	788	1 708	(921)	-54%	6 834
Total Capital Funding		–	20 739	20 739	891	3 447	5 185	(1 738)	-34%	20 739

Table C6: Monthly Budget Statement - Financial Position

NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		–	968	968	88	968
Call investment deposits		14 845	10 075	10 075	14 131	10 075
Consumer debtors		60 532	22 824	22 824	87 333	22 824
Other debtors		–	11 277	11 277	(2 026)	11 277
Current portion of long-term receivables		2	–	–	–	–
Inventory		62 929	65 556	65 556	62 896	65 556
Total current assets		**138 308**	**110 700**	**110 700**	**162 421**	**110 700**
Non current assets						
Long-term receivables		1	–	–		–
Investments		26	29	29	26	29
Investment property		5 004	5 004	5 004	5 004	5 004
Investments in Associate		–	–	–	–	–
Property, plant and equipment		827 565	932 114	932 114	827 565	932 114
Agricultural		–	–	–		–
Biological assets		–	–	–		–
Intangible assets		82	458	458	82	458
Other non-current assets		12	83	83	81	83
Total non current assets		**832 691**	**937 687**	**937 687**	**832 758**	**937 687**
TOTAL ASSETS		**970 999**	**1 048 386**	**1 048 386**	**995 179**	**1 048 386**
LIABILITIES						
Current liabilities						
Bank overdraft		7 321	9 338	9 338	15 487	9 338
Borrowing		1 065	688	688	860	688
Consumer deposits		2 193	2 289	2 289	2 211	2 289
Trade and other payables		49 018	16 352	16 352	31 304	16 352
Provisions		1 469	2 972	2 972	54 610	2 972
Total current liabilities		**61 066**	**31 639**	**31 639**	**104 473**	**31 639**
Non current liabilities						
Borrowing		40 096	–	–	–	
Provisions		7 030	36 071	36 071	1 914	36 071
Total non current liabilities		**47 126**	**36 071**	**36 071**	**1 914**	**36 071**
TOTAL LIABILITIES		**108 193**	**67 709**	**67 709**	**106 387**	**67 709**
NET ASSETS	2	**862 806**	**980 677**	**980 677**	**888 792**	**980 677**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		862 806	980 677	980 677	886 540	980 677
Reserves		–	–	–	2 253	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**862 806**	**980 677**	**980 677**	**888 792**	**980 677**

Table C7: Monthly Budget Statement - Cash Flow

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2015/16	Budget Year 2016/17							
		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		19 246	27 999	27 999	1 924	5 667	7 000	(1 333)	-19%	27 999
Service charges		94 706	99 902	99 902	9 265	22 450	24 975	(2 525)	-10%	99 902
Other revenue		10 447	34 954	34 954	2 365	5 813	8 738	(2 925)	-33%	34 954
Government - operating		42 853	41 210	41 210	–	16 957	10 303	6 655	65%	41 210
Government - capital		10 775	14 602	14 602	–	7 963	3 651	4 313	118%	14 602
Interest		1 760	806	806	2	42	201	(160)	-79%	806
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(155 733)	(190 113)	(190 113)	(17 272)	(47 707)	(47 528)	179	0%	(190 113)
Finance charges		(1 434)	(5 468)	(5 468)	(149)	(316)	(1 367)	(1 051)	77%	(5 468)
Transfers and Grants		(348)	–	–		–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**22 271**	**23 890**	**23 890**	**(3 866)**	**10 869**	**5 973**	**(4 896)**	**-82%**	**23 890**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		91	130	130	111	126	32	93	288%	130
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–		–
Decrease (increase) other non-current receivables		(0)	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(11 646)	(20 739)	(20 739)	(891)	(3 447)	(5 185)	(1 738)	34%	(20 739)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(11 554)**	**(20 610)**	**(20 610)**	**(781)**	**(3 321)**	**(5 152)**	**(1 831)**	**36%**	**(20 610)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		1 156	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	98	98	–	28	24	3	13%	98
Payments										
Repayment of borrowing		(2 684)	(688)	(688)	(334)	(334)	(172)	162	-94%	(688)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(1 528)**	**(590)**	**(590)**	**(334)**	**(306)**	**(147)**	**159**	**-108%**	**(590)**
NET INCREASE/ (DECREASE) IN CASH HELD		**9 189**	**2 691**	**2 691**	**(4 980)**	**7 242**	**673**			**2 691**
Cash/cash equivalents at beginning:		(1 306)	(985)	(985)		9 884	(985)			9 884
Cash/cash equivalents at month/year end:		7 882	1 706	1 706		17 125	(312)			12 574

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 - M03 September

Description	Ref	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Receipts By Source																
Property rates		1 179	2 564	1 924									22 332	27 999	28 239	49 909
Property rates - penalties & collection charges		–	–	–									–	–	–	–
Service charges - electricity revenue		3 394	4 149	5 996									39 639	53 178	56 426	67 691
Service charges - water revenue		1 407	1 281	1 477									19 582	23 746	25 448	41 408
Service charges - sanitation revenue		732	992	1 044									12 277	15 045	15 131	16 467
Service charges - refuse		505	661	710									5 939	7 815	7 545	6 583
Service charges - other		33	33	37									14	118	270	132
Rental of facilities and equipment		65	72	72									477	686	734	770
Interest earned - external investments		25	15	2									764	806	830	863
Interest earned - outstanding debtors		–	–	–									–	–	–	–
Dividends received		–	–	–									–	–	–	–
Fines		149	96	37									6 261	6 543	6 870	7 076
Licences and permits		32	33	34									1 879	1 978	1 938	2 399
Agency services		–	–	–									–	–	–	–
Transfer receipts - operating		15 082	1 875	–									24 253	41 210	41 753	47 657
Other revenue		466	2 536	2 222									20 524	25 747	26 967	43 475
Cash Receipts by Source		**23 068**	**14 307**	**13 554**	–	–	–	–	–	–	–	–	**153 941**	**204 870**	**212 149**	**284 431**
Other Cash Flows by Source													–			
Transfer receipts - capital		7 963	–	–									6 639	14 602	14 342	13 798
Contributions & Contributed assets		–	–	–									–	–	–	–
Proceeds on disposal of PPE		0	15	111									4	130	139	148
Short term loans		–	–	–									–	–	–	–
Borrowing long term/refinancing		–	–	–									–	–	–	–
Increase in consumer deposits		14	14	–									70	98	90	71
Receipt of non-current debtors		–	–	–									–	–	–	–
Receipt of non-current receivables		–	–	–									–	–	–	–
Change in non-current investments		–	–	–									–	–	–	–
Total Cash Receipts by Source		**31 045**	**14 336**	**13 665**	–	–	–	–	–	–	–	–	**160 654**	**219 699**	**226 720**	**298 449**
Cash Payments by Type													–			
Employee related costs		2 904	5 972	5 996									54 819	69 691	73 073	77 674
Remuneration of councillors		367	321	419									3 841	4 948	5 015	5 269
Interest paid		105	63	149									5 152	5 468	6 143	9 731
Bulk purchases - Electricity		8 034	7 658	5 482									31 159	52 332	55 359	90 859
Bulk purchases - Water & Sewer		78	406	(135)									2 092	2 440	2 736	4 315
Other materials		346	333	625									15 467	16 771	18 864	30 971
Contracted services		253	474	532									8 587	9 846	10 565	17 432
Grants and subsidies paid - other municipalities		–	–	–									–	–	–	–
Grants and subsidies paid - other		430	(430)	–									–	–	–	–
General expenses		700	2 591	4 351									26 442	34 085	35 533	39 397
Cash Payments by Type		**13 216**	**17 387**	**17 420**	–	–	–	–	–	–	–	–	**147 559**	**195 582**	**207 287**	**275 648**
Other Cash Flows/Payments by Type																
Capital assets		442	2 113	891									17 293	20 739	20 405	22 006
Repayment of borrowing		–	–	334									354	688	–	–
Other Cash Flows/Payments		–	–	–									–	–	–	–
Total Cash Payments by Type		**13 658**	**19 500**	**18 645**	–	–	–	–	–	–	–	–	**165 205**	**217 009**	**227 692**	**297 654**
NET INCREASE/(DECREASE) IN CASH HELD		**17 387**	**(5 165)**	**(4 980)**	–	–	–	–	–	–	–	–	**(4 551)**	**2 691**	**(972)**	**795**
Cash/cash equivalents at the month/year beginning		9 884	27 270	22 105	17 125	17 125	17 125	17 125	17 125	17 125	17 125	17 125	17 125	9 884	12 574	11 602
Cash/cash equivalents at the month/year end		27 270	22 105	17 125	17 125	17 125	17 125	17 125	17 125	17 125	17 125	17 125	12 574	12 574	11 602	12 397

PART 2 - SUPPORTING DOCUMENTATIONSection 5 - Debtors' analysis

Supporting Table SC3

NC073 Emthanjeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2016/17											
R thousands		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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	15 981	1 477	1 562	1 064	940	8 741	–	29 764	12 306		32 520
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	4 646	2 190	1 502	1 147	679	2 394	–	12 558	5 722		9 719
Receivables from Non-exchange Transactions - Property Rates	1400	–	1 068	497	12 512	307	289	6 954	–	21 626	20 061		13 696
Receivables from Exchange Transactions - Waste Water Management	1500	–	1 012	686	821	432	389	3 854	–	7 194	5 497		19 046
Receivables from Exchange Transactions - Waste Management	1600	–	533	354	442	239	206	2 034	–	3 807	2 920		9 693
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–		–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–		3 995
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		–
Other	1900	–	122	93	99	93	81	594	–	1 082	867		3 411
Total By Income Source	**2000**	**–**	**23 363**	**5 295**	**16 938**	**3 282**	**2 584**	**24 570**	**–**	**76 032**	**47 374**	**–**	**92 081**
2015/16 - totals only			10266447	4734164 1/6	14275832 3/8	2565894	2270575 1/2	9446264 2/5		43 559	**28 559**		85543776 1/8
Debtors Age Analysis By Customer Group													
Organs of State	2200	–	553	518	3 102	259	220	1 630	–	6 281	5 210		995
Commercial	2300	–	2 466	648	583	502	167	707	–	5 075	1 960		2 098
Households	2400	–	19 799	3 790	12 884	2 308	1 998	20 503	–	61 282	37 693		80 626
Other	2500	–	544	339	370	213	199	1 729	–	3 394	2 511		8 362
Total By Customer Group	**2600**	**–**	**23 363**	**5 295**	**16 938**	**3 282**	**2 584**	**24 570**	**–**	**76 032**	**47 374**	**–**	**92 081**

Creditors' analysis
Supporting Table SC4

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

Description	NT Code	Budget Year 2016/17									Prior year totals for chart (same period)
R thousands		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	1 510	24							1 534	9 308
Auditor General	0800	–	–							–	–
Other	0900	4 740	–							4 740	2 289
Total By Customer Type	**1000**	**6 250**	**24**	**–**	**–**	**–**	**–**	**–**	**–**	**6 274**	**11 597**

Investment portfolio analysis

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

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Municipality									
General Investment		Yrs	Fixed Depos	30/06/2017	7.5%	0.0%	11 270	–	11 270
Municipality sub-total					0		11 270	–	11 270
Entities									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2				0		11 270	–	11 270

Allocation and grant receipts and expenditure: - Operating Revenue Framework

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

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Operating Transfers and Grants										
National Government:		39 459	38 822	38 822	–	16 957	6 470	9 049	139.9%	38 822
Local Government Equitable Share		35 929	36 197	36 197	–	15 082	6 033	9 049	150.0%	36 197
Finance Management		1 600	1 625	1 625	–	1 625	271			1 625
Municipal Systems Improvement		930	–	–	–	–	–			–
EPWP Incentive		1 000	1 000	1 000	–	250	167			1 000
Provincial Government:		1 177	2 388	2 388	–	680	398	282	70.9%	2 388
Health subsidy		–	1 227	1 227	–	–	205	(205)	-100.0%	1 227
Housing		35	–	–	–	680	–	680	#DIV/0!	–
Sport and Recreation	4	1 142	1 161	1 161	–	–	194	(194)	-100.0%	1 161
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Operating Transfers and Grant	5	40 636	41 210	41 210	–	17 637	6 868	9 331	135.9%	41 210
Capital Transfers and Grants										
National Government:		13 398	14 602	14 602	–	7 283	2 434	4 849	199.3%	14 602
Municipal Infrastructure Grant (MIG)		11 898	11 602	11 602	–	7 283	1 934	5 349	276.6%	11 602
Integrated National Electrification Programm		1 500	3 000	3 000	–	–	500	(500)	-100.0%	3 000
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Capital Transfers and Grants	5	13 398	14 602	14 602	–	7 283	2 434	4 849	199.3%	14 602
TOTAL RECEIPTS OF TRANSFERS &	5	54 034	55 812	55 812	–	24 920	9 302	14 181	152.4%	55 812

Grant expenditure

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

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Operating expenditure of Transfers and Grants										
National Government:		39 506	38 822	38 822	974	1 267	6 470	(5 203)	-80.4%	38 822
Local Government Equitable Share		35 929	36 197	36 197	813	1 002	6 033	(5 031)	-83.4%	36 197
Finance Management		1 600	1 625	1 625	161	265	271	(6)	-2.3%	1 625
Municipal Systems Improvement		930	–	–			–	–		–
EPWP Incentive		1 047	1 000	1 000	–	–	167	(167)	-100.0%	1 000
Provincial Government:		1 177	2 388	2 388	86	57	398	(341)	-85.6%	2 388
Health subsidy		–	1 227	1 227	–	–	205	(205)	-100.0%	1 227
Housing		35	–	–	–	–	–	–		–
Sport and Recreation		1 142	1 161	1 161	86	57	194	(136)	-70.5%	1 161
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total operating expenditure of Transfers and Grant		40 683	41 210	41 210	1 059	1 324	6 868	(5 544)	-80.7%	41 210
Capital expenditure of Transfers and Grants										
National Government:		12 115	13 905	13 905	714	1 545	2 318	(773)	-33.4%	13 905
Municipal Infrastructure Grant (MIG)		10 615	10 905	10 905	–	1 545	1 818	(273)	-15.0%	10 905
Integrated National Electrification Programme		1 500	3 000	3 000	714	–	500	(500)	-100.0%	3 000
Other capital transfers [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
0								–		
District Municipality:		–	–	–	–	–	–	–		–
0								–		
Other grant providers:		–	–	–	–	–	–	–		–
0								–		
Total capital expenditure of Transfers and Grants		12 115	13 905	13 905	714	1 545	2 318	(773)	-33.4%	13 905
TOTAL EXPENDITURE OF TRANSFERS AND GRAN		52 798	55 115	55 115	1 773	2 869	9 186	(6 317)	-68.8%	55 115

Expenditure on councillor and board members allowances and employee benefits

NC073 Emthanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

f Employee and Councillor re	Ref	2015/16 Audited Outcome	Budget Year 2016/17 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			3 451	3 451	306	773	863	(90)	-10%	3 451
Motor Vehicle Allowance			1 150	1 150	83	246	288	(41)	-14%	1 150
Cellphone Allowance			395	395	31	88	99	(11)	-11%	395
Other benefits and allowances			51	51	–	–	13	(13)	-100%	51
Sub Total - Councillors		–	**5 046**	**5 046**	**419**	**1 106**	**1 262**	**(155)**	**-12%**	**5 046**
Senior Managers of the Munic	3									
Basic Salaries and Wages			3 833	3 833	295	988	958	30	3%	3 833
Pension and UIF Contributions			672	672	40	148	168	(20)	-12%	672
Medical Aid Contributions			115	115	4	13	29	(16)	-55%	115
Motor Vehicle Allowance			755	755	68	203	189	14	7%	755
Cellphone Allowance			138	138	14	41	35	7	19%	138
Other benefits and allowances			268	268	5	15	67	(52)	-78%	268
Sub Total - Senior Managers of Mun		–	**5 781**	**5 781**	**426**	**1 408**	**1 445**	**(37)**	**-3%**	**5 781**
Other Municipal Staff										
Basic Salaries and Wages			48 768	48 768	4 018	12 078	12 192	(115)	-1%	48 768
Pension and UIF Contributions			8 721	8 721	685	1 998	2 180	(182)	-8%	8 721
Medical Aid Contributions			1 810	1 810	213	690	452	238	53%	1 810
Overtime			1 477	1 477	230	750	369	381	103%	1 477
Motor Vehicle Allowance			1 124	1 124	83	241	281	(40)	-14%	1 124
Cellphone Allowance			233	233	14	41	58	(17)	-29%	233
Housing Allowances			687	687	55	166	172	(6)	-3%	687
Other benefits and allowances			1 179	1 179	272	499	295	205	70%	1 179
Post-retirement benefit obligatio	2		58	58	–	–	15	(15)	-100%	58
Sub Total - Other Municipal Staff		–	**64 057**	**64 057**	**5 570**	**16 464**	**16 014**	**450**	**3%**	**64 057**
Total Parent Municipality		–	**74 884**	**74 884**	**6 416**	**18 978**	**18 721**	**257**	**1%**	**74 884**
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Post-retirement benefit obligations								–		
Sub Total - Board Members of	2	–	–	–	–	–	–	–		–
Senior Managers of Entities										
Post-retirement benefit obligatio	2							–		
Sub Total - Senior Managers of Entit		–	–	–	–	–	–	–		–
Other Staff of Entities										
Post-retirement benefit obligations								–		
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		–	**74 884**	**74 884**	**6 416**	**18 978**	**18 721**	**257**	**1%**	**74 884**
TOTAL MANAGERS AND STAFF		–	**69 838**	**69 838**	**5 996**	**17 872**	**17 459**	**412**	**2%**	**69 838**

Capital programme performance

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

Month R thousands	2015/16 Audited Outcome	Budget Year 2016/17 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July		1 456	1 456	442	442	1 456	1 014	69.7%	2%
August		5 033	5 033	2 113	2 555	6 490	3 934	60.6%	12%
September		461	461	891	3 447	6 950	3 504	50.4%	17%
October		1 396	1 396	–		8 346	–		
November		4 263	4 263	–		12 609	–		
December		753	753	–		13 361	–		
January		698	698	–		14 060	–		
February		1 791	1 791	–		15 851	–		
March		3 222	3 222	–		19 073	–		
April		1 115	1 115	–		20 187	–		
May		310	310	–		20 497	–		
June		242	242	–		20 739	–		
Total Capital expenditure	–	**20 739**	**20 739**	**3 447**					

Supporting Table C13

Supporting Tables SC13 include the following:

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

NC073 Emthanjeni - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description	Ref	2015/16	Budget Year 2016/17							
		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		–	13 992	13 992	714	2 659	3 498	839	24.0%	13 992
Infrastructure - Road transport		–	1 000	1 000	–	1 545	250	(1 295)	-517.8%	1 000
Roads, Pavements & Bridges			1 000	1 000	–	1 545	250	(1 295)	-517.8%	1 000
Infrastructure - Electricity		–	4 800	4 800	714	1 114	1 200	86	7.2%	4 800
Transmission & Reticulation			4 800	4 800	714	1 114	1 200	86	7.2%	4 800
Infrastructure - Water		–	7 322	7 322	–	–	1 831	1 831	100.0%	7 322
Reticulation			7 322	7 322	–	–	1 831	1 831	100.0%	7 322
Infrastructure - Sanitation		–	870	870	–	–	218	218	100.0%	870
Sewerage purification			870	870	–	–	218	218	100.0%	870
Infrastructure - Other		–	–	–	–	–	–	–		–
Other			–	–	–	–	–	–		–
Community		–	–	–	–	–	–	–		–
Other			–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Buildings			–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Housing development			–	–	–	–	–	–		–
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 ne	1	–	13 992	13 992	714	2 659	3 498	839	24.0%	13 992

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

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	4 457	4 457	14	624	1 114	490	44.0%	4 457
Infrastructure - Road transport		–	3 105	3 105	14	624	776	152	19.6%	3 105
Roads, Pavements & Bridges			3 105	3 105	14	624	776	152	19.6%	3 105
Infrastructure - Electricity		–	600	600	–	–	150	150	100.0%	600
Transmission & Reticulation			600	600	–	–	150	150	100.0%	600
Infrastructure - Water		–	500	500	–	–	125	125	100.0%	500
Water purification			500	500	–	–	125	125	100.0%	500
Infrastructure - Sanitation		–	220	220	–	–	55	55	100.0%	220
Sewerage purification			220	220	–	–	55	55	100.0%	220
Infrastructure - Other		–	32	32	–	–	8	8	100.0%	32
Waste Management			32	32	–	–	8	8	100.0%	32
Community		–	322	322	–	–	80	80	100.0%	322
Parks & gardens			25	25	–	–	6	6	100.0%	25
Sportsfields & stadia			45	45	–	–	11	11	100.0%	45
Community halls			220	220	–	–	55	55	100.0%	220
Cemeteries			32	32	–	–	8	8	100.0%	32
Heritage assets		–	–	–	–	–	–	–		–
Buildings			–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Housing development			–	–	–	–	–	–		–
Other assets		–	1 968	1 968	164	164	492	328	66.7%	1 968
General vehicles		–	–	–	164	164	–	(164)	#DIV/0!	–
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			473	473	–	–	118	118	100.0%	473
Computers - hardware/equipment			200	200	–	–	50	50	100.0%	200
Furniture and other office equipment			226	226	–	–	57	57	100.0%	226
Other Buildings			333	333	–	–	83	83	100.0%	333
Other			735	735	–	–	184	184	100.0%	735
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class		–	–	–	–	–	–	–		–
Biological assets		–	–	–	–	–	–	–		–
List sub-class		–	–	–	–	–	–	–		–
Intangibles		–	–	–	–	–	–	–		–
Computers - software & programming		–	–	–	–	–	–	–		–
Total Capital Expenditure on re	1	–	6 747	6 747	177	788	1 687	899	53.3%	6 747

Municipal manager's quality certificate

I, Isak Visser the Municipal Manager of Emthanjeni Municipality hereby certify that the monthly budget statement for the month of September 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 14/10/2016