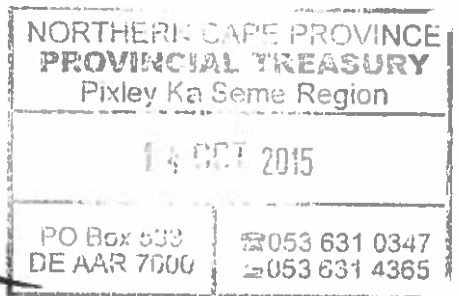


# EMTHANJENI MUNICIPALITY



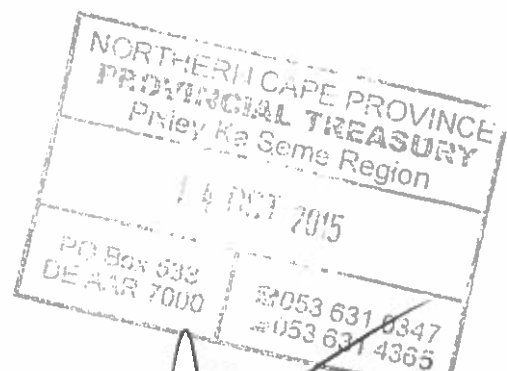
## SEPTEMBER MONTHLY BUDGET STATEMENT FOR THE YEAR 2015-2016

# **SCHEDULE C:**

## **MONTHLY AND SUPPORTING DOCUMENTATION OF A MUNICIPALITY**

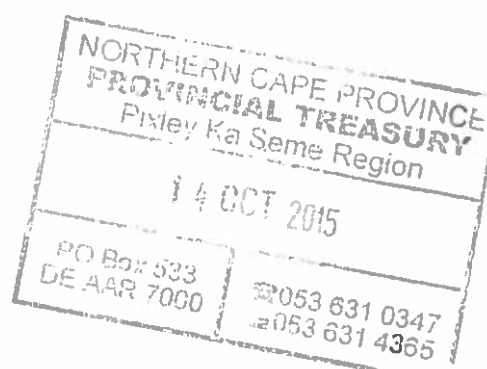
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- **In the foyers of all municipal buildings**
- **All public libraries within the municipality**
- **At [www.emthanjeni.co.za](http://www.emthanjeni.co.za)**



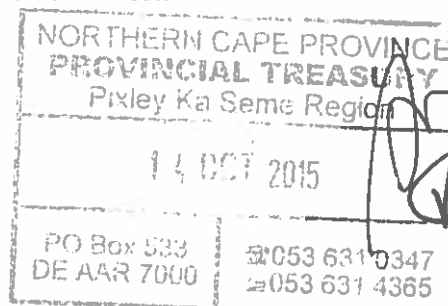
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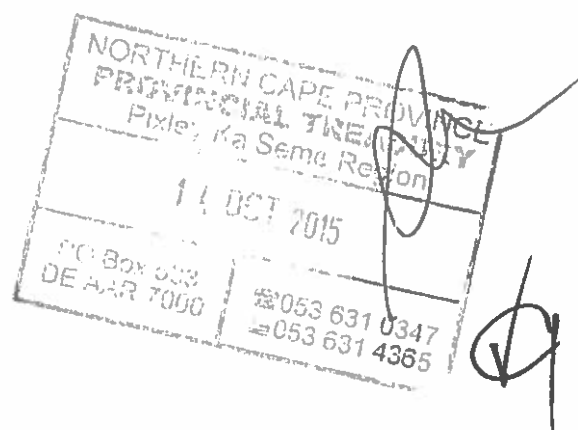


## Glossary

- **Adjustments budget** - Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
- **Allocations** - Money received from Provincial or National Government or other municipalities.
- **Budget** - The financial plan of the Municipality.
- **Budget related policy** - Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
- **Capital expenditure** - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.
- **Cash flow statement** - A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.
- **DORA** - Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
- **Equitable share** - A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
- **Fruitless and wasteful expenditure** - Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
- **GFS** - Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
- **GRAP** - Generally Recognised Accounting Practice. The new standard for municipal accounting.
- **IDP** - Integrated Development Plan. The main strategic planning document of the Municipality.
- **MBRR** - Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.
- **MFMA** - Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.



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



# PART 1 - IN-YEAR REPORT

## Section 1 - Mayor's Report

### 1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for September 2015 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

The audited outcomes for 2014/2015 reflected in this report are draft as the figures were not yet reported to the office of the auditor general and as such are subject to change.

#### 1.1.1 Financial problems or risks facing the municipality

There are no financial problems affecting the municipality. Monitoring and implementation of the capital projects remains a priority.

#### 1.1.2 Relevant information

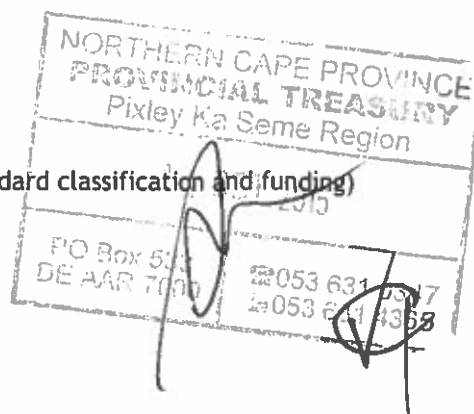
Year-to-date operating revenue realised is 22% above the year-to-date budget for September 2015.

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

Operating expenditure incurred amounts to 12% below the year-to-date operating expenditure. 1.44% of the total capital budget has been spent at 30 September 2015, with 91.2% of that being funded from capital grants.<sup>1</sup>

---

<sup>1</sup> 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 2015.

## Section 3 - Executive Summary

### 3.1 Introduction

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

### 3.2 Consolidated performance

#### 3.2.1 Against annual budget (original approved and latest adjustments)

##### Revenue by Source

Year-to-date revenue realised 22%, R11.408 million above year-to-date budget projections for September 2015<sup>2</sup>.

##### Operating expenditure by type

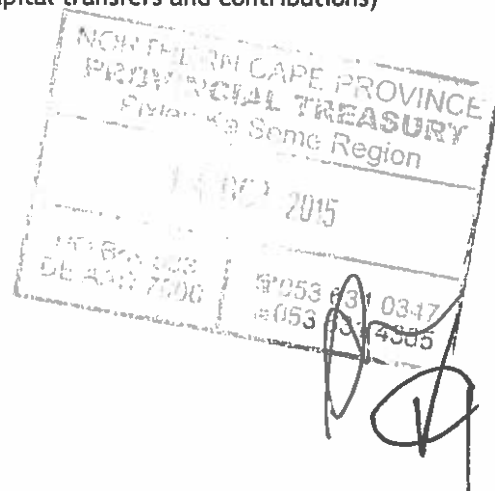
Year-to-date expenditure is 12% or R6.575 million, below the year-to-date budget as at 30 September 2015.

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

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<sup>2</sup> Table C4 - Total revenue by source (excluding capital transfers and contributions)

<sup>3</sup> Table C4 - Total expenditure by type



## Capital expenditure

Year-to-date expenditure on capital amounts to R593 thousand or 0.88% of the capital budget of R67.3 million<sup>4</sup>. 87% of expenditure to date has been funded from capital grants recognised<sup>5</sup>.

Refer to Section 4 - Table C5 for more detail.

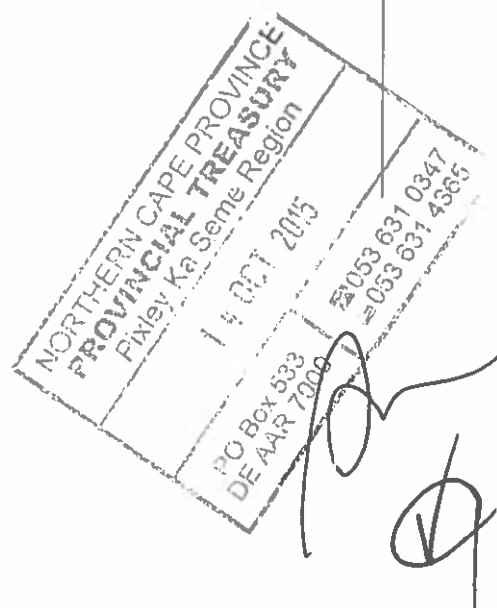
## Cash flows

The financial year commenced with positive cash & cash equivalents balance of R3, 624million<sup>6</sup> and this has increased by R18, 995 million during the year-to-date to R 22, 579 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>Revenue By Source</u>	
	Property rates	10 445
	Transfers recognised - operational	9 800
	Other revenue	(1 251)
2	<u>Expenditure By Type</u>	
	Debt impairment	(1 905)
	Depreciation & asset impairment	(1 541)
	Bulk purchases	4 865
	Other expenditure	(3 606)
3	<u>Capital Expenditure</u>	
	Road transport	(1 954)
	Water	(1 683)
	Waste water management	(5 951)
4	<u>Financial Position</u>	
5	<u>Cash Flow</u>	
	Other revenue	235
	Government - operating	14 518
	Government - capital	(565)
	Capital assets	(4 599)





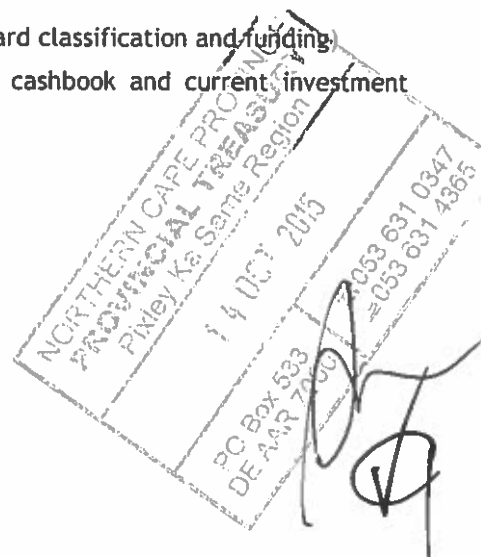
### 3.4 Remedial or corrective steps

Description	Reasons for material deviations	Remedial or corrective steps/remarks
<b>R thousands</b>		
<b>Revenue By Source</b>		
Property rates	The farmers property rates are charged yearly and thus the actual amount is higher than the budgeted amount.	The current situation will correct itself during the financial year
Transfers recognised - operational	Payment schedule was only made available after the start of the financial year	The current situation will be corrected in the adjustment budget
Other revenue	Due to high usage of pre-paid electricity during winter months the estimated revenue was expected to be more	The current situation will be corrected in the adjustment budget
<b>Expenditure By Type</b>		
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
<b>Capital Expenditure</b>		
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
<b>Cash Flow</b>		
Other revenue	Due to high usage of pre-paid electricity during winter months the estimated revenue was expected to be more	The current situation will be corrected in the adjustment budget
Government - operating	Payment schedule was only made available after the start of the financial year	The current situation will be corrected in the adjustment budget
Government - capital	Payment schedule was only made available after the start of the financial year	The current situation will be corrected in the adjustment budget
Capital assets	Slow capital spending	The current situation will be corrected in the adjustment budget

<sup>4</sup> Table C5 - Total capital expenditure

<sup>5</sup> Table C5 - Capital Expenditure (municipal vote, standard classification and funding)

<sup>6</sup> 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	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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	21 905	27 503	27 503	999	16 027	6 876	9 151	133%	27 503
Service charges	86 968	108 111	108 111	8 092	25 416	27 028	(1 612)	-6%	108 111
Investment revenue	950	715	715	1	28	179	(151)	-84%	715
Transfers recognised - operational	40 278	40 601	40 601	173	16 739	10 150	6 589	65%	40 601
Other own revenue	26 895	34 768	34 768	3 153	6 121	8 692	(2 571)	-30%	34 768
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>176 996</b>	<b>211 697</b>	<b>211 697</b>	<b>12 417</b>	<b>64 332</b>	<b>52 924</b>	<b>11 408</b>	<b>22%</b>	<b>211 697</b>
Employee costs	61 975	66 804	66 804	6 230	16 393	16 701	(308)	-2%	66 804
Remuneration of Councillors	4 083	4 580	4 580	338	1 004	1 145	(141)	-12%	4 580
Depreciation & asset impairment	1	9 248	9 248	-	-	2 312	(2 312)	-100%	9 248
Finance charges	588	2 556	2 556	166	200	639	(439)	-69%	2 556
Materials and bulk purchases	53 357	61 743	61 743	7 067	21 248	15 436	5 812	38%	61 743
Transfers and grants	10 898	12 938	12 938	959	3 503	4 040	(537)	-13%	12 938
Other expenditure	31 966	63 028	63 028	2 352	6 301	14 950	(8 650)	-58%	63 028
<b>Total Expenditure</b>	<b>162 868</b>	<b>220 896</b>	<b>220 896</b>	<b>17 112</b>	<b>48 648</b>	<b>55 223</b>	<b>(6 575)</b>	<b>-12%</b>	<b>220 896</b>
<b>Surplus/(Deficit)</b>	<b>14 128</b>	<b>(9 199)</b>	<b>(9 199)</b>	<b>(4 695)</b>	<b>15 684</b>	<b>(2 299)</b>	<b>17 982</b>	<b>-782%</b>	<b>(9 199)</b>
Transfers recognised - capital	-	56 565	56 565	500	1 500	14 141	(12 641)	-89%	56 565
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>14 128</b>	<b>47 366</b>	<b>47 366</b>	<b>(4 195)</b>	<b>17 184</b>	<b>11 843</b>	<b>5 341</b>	<b>45%</b>	<b>47 366</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>14 128</b>	<b>47 366</b>	<b>47 366</b>	<b>(4 195)</b>	<b>17 184</b>	<b>11 843</b>	<b>5 341</b>	<b>45%</b>	<b>47 366</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>14 559</b>	<b>67 344</b>	<b>67 344</b>	<b>378</b>	<b>970</b>	<b>16 086</b>	<b>(15 116)</b>	<b>-94%</b>	<b>67 344</b>
Capital transfers recognised	13 941	55 958	55 958	369	885	13 989	(13 105)	-94%	55 958
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	5 046	5 046	-	-	-	-	-	5 046
Internally generated funds	618	6 341	6 341	9	85	2 097	(2 011)	-96%	6 341
<b>Total sources of capital funds</b>	<b>14 559</b>	<b>67 344</b>	<b>67 344</b>	<b>378</b>	<b>970</b>	<b>16 086</b>	<b>(15 116)</b>	<b>-94%</b>	<b>67 344</b>
<b>Financial position</b>									
Total current assets	121 617	109 842	109 842		130 017				109 842
Total non current assets	939 617	944 097	944 097		903 946				944 097
Total current liabilities	103 049	33 313	33 313		98 510				33 313
Total non current liabilities	3 166	67 490	67 490		2 348				67 490
<b>Community wealth/Equity</b>	<b>955 019</b>	<b>953 136</b>	<b>953 136</b>		<b>933 105</b>				<b>953 136</b>
<b>Cash flows</b>									
Net cash from (used) operating	17 294	55 260	55 260	(5 727)	16 176	18 420	2 244	12%	55 260
Net cash from (used) investing	(13 421)	(59 374)	(59 374)	(378)	(970)	(19 791)	(18 821)	95%	(59 374)
Net cash from (used) financing	(2 564)	1 096	1 096	(508)	(836)	365	1 201	329%	1 096
<b>Cash/cash equivalents at the month/year end</b>	<b>1 595</b>	<b>606</b>	<b>606</b>	<b>-</b>	<b>13 088</b>	<b>2 618</b>	<b>(10 370)</b>	<b>-400%</b>	<b>(4 300)</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys- 3 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	-	10 266	4 734	14 276	2 566	2 271	9 446	-	43 559
<b>Creditors Age Analysis</b>									
Total Creditors	11 597	-	-	-	-	-	-	-	11 597

NORTH CAPE PROVINCE  
PROVINCIAL TREASURY  
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**Table C2: Monthly Budget Statement – Financial Performance (standard classification)**

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

R thousands	Ref	Description	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 %
1											
<b>Revenue - Standard</b>											
<b>Governance and administration</b>											
Executive and council			43 119	46 348	46 348	1 357	24 021	11 587	12 434	107%	46 348
Budget and treasury office			5 645	3 335	3 335	71	1 292	834	458	55%	3 335
Corporate services			37 391	42 932	42 932	1 276	22 707	10 733	11 974	112%	42 932
			84	80	80	11	22	20	2	8%	80
<b>Community and public safety</b>											
Community and social services			6 227	10 229	10 229	1 144	1 371	2 557	(1 188)	-46%	10 229
Sport and recreation			1 510	1 844	1 844	62	183	461	(278)	-60%	1 844
Public safety			112	114	114	3	8	29	(21)	-72%	114
Housing			3 927	8 232	8 232	1 076	1 172	2 058	(886)	-43%	8 232
Health			678	39	39	3	8	10	(2)	-16%	39
<b>Economic and environmental services</b>											
Planning and development			1 028	13 110	13 110	2	405	3 277	(2 873)	-88%	13 110
Road transport			1 000	3 395	3 395	-	400	849	(449)	-53%	3 395
Environmental protection			28	9 715	9 715	2	5	2 429	(2 424)	-100%	9 715
<b>Trading services</b>											
Electricity			126 621	198 576	198 576	10 415	40 035	49 644	(9 609)	-19%	198 576
Water			62 505	83 494	83 494	6 585	19 552	20 873	(1 321)	-6%	83 494
Waste water management			27 143	41 211	41 211	1 814	8 465	10 303	(1 838)	-18%	41 211
Waste management			23 208	59 345	59 345	1 279	7 515	14 836	(7 321)	-49%	59 345
Other			13 766	14 526	14 526	737	4 503	3 632	871	24%	14 526
<b>Total Revenue - Standard</b>											
2			176 995	268 262	268 262	12 917	65 832	67 066	(1 234)	-2%	268 262
<b>Expenditure - Standard</b>											
<b>Governance and administration</b>											
Executive and council			34 062	46 086	46 086	2 965	8 276	11 521	(3 245)	-28%	46 086
Budget and treasury office			10 849	13 292	13 292	734	2 364	3 323	(959)	-29%	13 292
Corporate services			12 484	20 440	20 440	1 454	3 626	5 110	(1 484)	-29%	20 440
			10 729	12 354	12 354	777	2 287	3 088	(801)	-26%	12 354
<b>Community and public safety</b>											
Community and social services			21 286	29 011	29 011	1 788	5 372	7 262	(1 891)	-26%	29 011
Sport and recreation			7 441	11 629	11 629	970	1 760	2 916	(1 156)	-40%	11 629
Public safety			3 934	4 162	4 162	276	787	1 042	(254)	-24%	4 162
Housing			7 741	10 818	10 818	844	2 159	2 704	(545)	-20%	10 818
Health			2 168	2 218	2 218	197	664	555	110	20%	2 218
			2	183	183	-	0	46	(46)	-100%	183
<b>Economic and environmental services</b>											
Planning and development			19 297	27 157	27 157	1 855	4 530	6 789	(2 259)	-33%	27 157
Road transport			8 942	10 663	10 663	893	2 179	2 666	(486)	-18%	10 663
Environmental protection			10 354	16 493	16 493	762	2 350	4 123	(1 773)	-43%	16 493
<b>Trading services</b>											
Electricity			86 599	117 903	117 903	10 551	30 074	29 465	609	2%	117 903
Water			55 746	69 900	69 900	7 639	22 662	17 475	5 187	30%	69 900
Waste water management			9 086	15 894	15 894	946	2 324	3 973	(1 649)	-42%	15 894
Waste management			9 742	16 925	16 925	882	2 264	4 221	(1 957)	-46%	16 925
			12 025	15 184	15 184	1 085	2 823	3 796	(973)	-26%	15 184
Other			1 624	739	739	154	396	185	211	114%	739
<b>Total Expenditure - Standard</b>											
3			162 868	220 896	220 896	17 112	48 648	55 223	(6 575)	-12%	220 896
<b>Surplus (Deficit) for the year</b>											
			14 128	47 366	47 366	(4 195)	17 184	11 843	5 341	45%	47 366

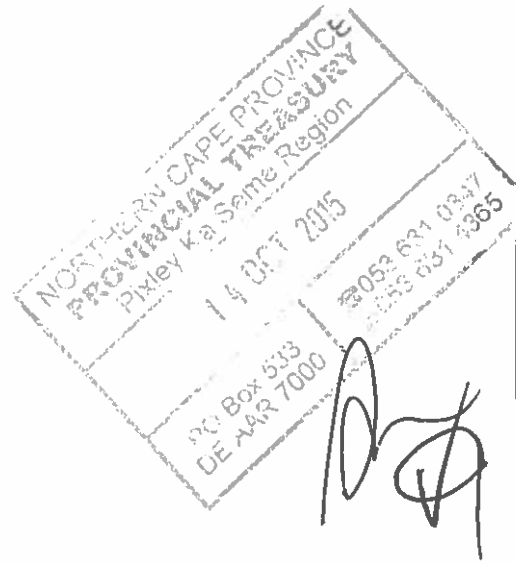
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**Table C2: Monthly Budget Statement – Financial Performance (standard classification)**

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

Vote Description		2014/15		Budget Year 2015/16							
R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
Revenue by Vote											
Vote 1 - EXECUTIVE AND COUNCIL	1	5 645	3 335	3 335	71	1 292	834	458	54.9%	3 335	
Vote 2 - FINANCE AND ADMINISTRATION		37 475	43 012	43 012	1 287	22 729	10 753	11 976	111.4%	43 012	
Vote 3 - PLANNING AND DEVELOPMENT		1 000	3 395	3 395	-	400	849	(449)	-52.9%	3 395	
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 510	1 844	1 844	62	183	461	(278)	-60.3%	1 844	
Vote 6 - PUBLIC SAFETY		3 927	8 232	8 232	1 076	1 172	2 058	(886)	-43.0%	8 232	
Vote 7 - SPORT AND RECREATION		113	114	114	3	8	29	(21)	-72.3%	114	
Vote 8 - ROAD TRANSPORT		28	9 715	9 715	2	5	2 429	(2 424)	-99.8%	9 715	
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-	
Vote 10 - HOUSING SERVICES		678	39	39	3	8	10	(2)	-15.6%	39	
Vote 11 - WASTE MANAGEMENT		13 766	14 526	14 526	737	4 503	3 632	871	24.0%	14 526	
Vote 12 - WASTE WATER MANAGEMENT		23 208	59 345	59 345	1 279	7 515	14 836	(7 321)	-49.3%	59 345	
Vote 13 - ELECTRICITY		62 505	83 494	83 494	6 585	19 552	20 873	(1 321)	-6.3%	83 494	
Vote 14 - WATER		27 143	41 211	41 211	1 814	8 465	10 303	(1 838)	-17.8%	41 211	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	176 996	268 262	268 262	12 917	65 832	67 066	(1 234)	-1.8%	268 262	
Expenditure by Vote											
Vote 1 - EXECUTIVE AND COUNCIL	1	10 849	13 292	13 292	734	2 364	3 323	(959)	-28.9%	13 292	
Vote 2 - FINANCE AND ADMINISTRATION		23 213	32 794	32 794	2 231	5 913	8 198	(2 286)	-27.9%	32 794	
Vote 3 - PLANNING AND DEVELOPMENT		8 942	10 663	10 663	893	2 179	2 666	(486)	-18.2%	10 663	
Vote 4 - HEALTH		2	183	183	-	0	46	(46)	-99.7%	183	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		7 441	11 629	11 629	670	1 760	2 916	(1 156)	-39.6%	11 629	
Vote 6 - PUBLIC SAFETY		7 741	10 818	10 818	644	2 159	2 704	(545)	-20.2%	10 818	
Vote 7 - SPORT AND RECREATION		3 934	4 162	4 162	278	787	1 042	(254)	-24.4%	4 162	
Vote 8 - ROAD TRANSPORT		10 354	16 493	16 493	762	2 350	4 123	(1 773)	-43.0%	16 493	
Vote 9 - OTHER		1 624	739	739	154	396	185	211	114.4%	739	
Vote 10 - HOUSING SERVICES		2 168	2 218	2 218	197	664	555	110	19.8%	2 218	
Vote 11 - WASTE MANAGEMENT		12 025	15 184	15 184	1 085	2 823	3 796	(973)	-25.8%	15 184	
Vote 12 - WASTE WATER MANAGEMENT		9 742	16 925	16 925	882	2 264	4 221	(1 957)	-46.4%	16 925	
Vote 13 - ELECTRICITY		55 746	69 900	69 900	7 639	22 862	17 475	5 187	29.7%	69 900	
Vote 14 - WATER		9 086	15 894	15 894	946	2 324	3 973	(1 649)	-41.5%	15 894	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	162 868	220 896	220 896	17 112	48 648	55 223	(6 575)	-11.9%	220 896	
Surplus/ (Deficit) for the year	2	14 128	47 366	47 366	(4 195)	17 184	11 843	5 341	45.1%	47 366	

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

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

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				
<b>Revenue By Source</b>												
Property rates	Property rates - penalties & collection charges		21 905	27 503	27 503	999	16 027	6 876	9 151	133%	27 503	
Service charges - electricity revenue	Service charges - electricity revenue		41 509	57 935	57 935	4 143	12 507	14 484	(1 977)	-14%	57 935	
Service charges - water revenue	Service charges - water revenue		22 510	26 111	26 111	1 906	6 784	6 528	266	4%	26 111	
Service charges - sanitation revenue	Service charges - sanitation revenue		14 300	14 888	14 888	1 272	3 813	3 722	91	2%	14 888	
Service charges - refuse revenue	Service charges - refuse revenue		8 245	8 937	8 937	733	2 199	2 234	(35)	-2%	8 937	
Service charges - other	Service charges - other		405	240	240	38	104	60	44	74%	240	
Rental of facilities and equipment	Rental of facilities and equipment		1 190	652	652	64	191	183	28	17%	652	
Interest earned - external investments	Interest earned - external investments		950	715	715	1	28	179	(151)	-84%	715	
Interest earned - outstanding debtors	Interest earned - outstanding debtors		816	873	873	27	90	218	(128)	-59%	873	
Dividends received	Dividends received		-	-	-	-	-	-	-	-	-	
Fines	Fines		3 759	7 581	7 581	1 053	1 107	1 895	(788)	-42%	7 581	
Licences and permits	Licences and permits		348	2 099	2 099	31	101	525	(424)	-81%	2 099	
Agency services	Agency services		-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	Transfers recognised - operational		40 278	40 601	40 601	173	16 739	10 150	8 589	65%	40 601	
Other revenue	Other revenue		19 688	23 434	23 434	1 977	4 632	5 858	(1 226)	-21%	23 434	
Gain on disposal of PPE	Gain on disposal of PPE		1 094	130	130	-	-	32	(32)	-100%	130	
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>176 996</b>	<b>211 697</b>	<b>211 697</b>	<b>12 417</b>	<b>64 332</b>	<b>52 924</b>	<b>11 408</b>	<b>22%</b>	<b>211 697</b>	
<b>Expenditure By Type</b>												
Employee related costs	Employee related costs		61 975	66 804	66 804	6 230	16 393	16 701	(308)	-2%	66 804	
Remuneration of councillors	Remuneration of councillors		4 083	4 580	4 580	338	1 004	1 145	(141)	-12%	4 580	
Debt impairment	Debt impairment		-	11 429	11 429	-	-	2 857	(2 857)	-100%	11 429	
Depreciation & asset impairment	Depreciation & asset impairment		1	9 248	9 248	-	-	2 312	(2 312)	-100%	9 248	
Finance charges	Finance charges		588	2 556	2 556	168	200	639	(439)	-69%	2 556	
Bulk purchases	Bulk purchases		47 036	53 094	53 094	6 599	20 313	13 274	7 039	53%	53 094	
Other materials	Other materials		6 321	8 648	8 648	468	935	2 162	(1 227)	-57%	8 648	
Contracted services	Contracted services		6 244	9 629	9 629	525	1 633	2 407	(775)	-32%	9 629	
Transfers and grants	Transfers and grants		10 898	12 938	12 938	959	3 503	4 040	(537)	-13%	12 938	
Other expenditure	Other expenditure		25 723	41 969	41 969	1 828	4 668	9 686	(5 018)	-52%	41 969	
Loss on disposal of PPE	Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	
<b>Total Expenditure</b>			<b>162 868</b>	<b>220 896</b>	<b>220 896</b>	<b>17 112</b>	<b>48 648</b>	<b>55 223</b>	<b>(6 575)</b>	<b>-12%</b>	<b>220 896</b>	
<b>Surplus/(Deficit)</b>			<b>14 128</b>	<b>(9 199)</b>	<b>(9 199)</b>	<b>(4 695)</b>	<b>15 684</b>	<b>(2 299)</b>	<b>17 982</b>	<b>(0)</b>	<b>(9 199)</b>	
Transfers recognised - capital	Transfers recognised - capital		-	56 565	56 565	500	1 500	14 141	(12 641)	(0)	56 565	
Contributions recognised - capital	Contributions recognised - capital		-	-	-	-	-	-	-	-	-	
Contributed assets	Contributed assets		-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>14 128</b>	<b>47 366</b>	<b>47 366</b>	<b>(4 195)</b>	<b>17 184</b>	<b>11 843</b>	-	-	<b>47 366</b>	
Surplus/(Deficit) after taxation	Surplus/(Deficit) after taxation		-	-	-	-	-	-	-	-	-	
Attributable to minorities	Attributable to minorities		-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>			<b>14 128</b>	<b>47 366</b>	<b>47 366</b>	<b>(4 195)</b>	<b>17 184</b>	<b>11 843</b>	-	-	<b>47 366</b>	
Share of surplus/(deficit) of associate	Share of surplus/(deficit) of associate		-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>			<b>14 128</b>	<b>47 366</b>	<b>47 366</b>	<b>(4 195)</b>	<b>17 184</b>	<b>11 843</b>	-	-	<b>47 366</b>	

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

Total Capital Expenditure		14 559	67 344	67 344	378	970	16 086	(15 116)	-94%	67 344
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>										
Executive and council		316	2 056	2 056	9	9	514	(505)	-98%	2 056
Budget and treasury office		54	159	159	-	-	40	(40)	-100%	159
Corporate services		116	1 369	1 369	9	9	342	(333)	-97%	1 369
<b>Community and public safety</b>		146	528	528	-	-	132	(132)	-100%	528
Community and social services		97	657	657	-	63	164	(101)	-62%	657
Sport and recreation		-	307	307	-	-	77	(77)	-100%	307
Public safety		88	261	261	-	52	65	(13)	-20%	261
Housing		9	88	88	-	10	22	(12)	-52%	88
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		14 064	11 737	11 737	-	-	2 934	(2 934)	-100%	11 737
Planning and development		3	12	12	-	-	3	(3)	-100%	12
Road transport		14 061	11 724	11 724	-	-	2 931	(2 931)	-100%	11 724
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		81	52 895	52 895	369	898	12 474	(11 575)	-93%	52 895
Electricity		-	6 726	6 726	314	788	931	(144)	-15%	6 726
Water		81	10 180	10 180	-	14	2 545	(2 531)	-99%	10 180
Waste water management		-	35 958	35 958	56	97	8 989	(8 892)	-99%	35 958
Waste management		-	31	31	-	-	8	(8)	-100%	31
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	<b>3</b>	<b>14 559</b>	<b>67 344</b>	<b>67 344</b>	<b>378</b>	<b>970</b>	<b>16 086</b>	<b>(15 116)</b>	<b>-94%</b>	<b>67 344</b>
<b>Funded by:</b>										
National Government		13 941	55 958	55 958	369	885	13 989	(13 105)	-94%	55 958
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		13 941	55 958	55 958	369	885	13 989	(13 105)	-94%	55 958
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	5 046	5 046	-	-	-	-	-	5 046
Internally generated funds		618	6 341	6 341	9	85	2 097	(2 011)	-96%	6 341
<b>Total Capital Funding</b>		<b>14 559</b>	<b>67 344</b>	<b>67 344</b>	<b>378</b>	<b>970</b>	<b>16 086</b>	<b>(15 116)</b>	<b>-94%</b>	<b>67 344</b>

Funded by:  
National Government  
Provincial Government  
District Municipality  
Other transfers and grants

Transfers recognised - capital  
Public contributions & donations  
Borrowing  
Internally generated funds

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**Table C6: Monthly Budget Statement - Financial Position**

NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M03 September 2014/15

Description		Ref	Budget Year 2015/16				
			2014/15 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands		1					
ASSETS							
Current assets							
Cash			117	3 128	3 128	88	3 128
Call investment deposits			—	9 070	9 070	—	9 070
Consumer debtors			57 725	20 584	20 584	58 728	20 584
Other debtors			743	10 167	10 167	8 196	10 167
Current portion of long-term receivables			—	—	—	—	—
Inventory			63 032	66 894	66 894	63 004	66 894
Total current assets			121 617	109 842	109 842	130 017	109 842
Non current assets							
Long-term receivables			—	—	—	—	—
Investments			—	8 575	8 575	16 404	8 575
Investment property			5 004	5 004	5 004	5 004	5 004
Investments in Associate			—	—	—	—	—
Property, plant and equipment			934 208	930 037	930 037	882 277	930 037
Agricultural			—	—	—	—	—
Biological assets			—	—	—	—	—
Intangible assets			384	413	413	235	413
Other non-current assets			21	68	68	26	68
Total non current assets			939 617	944 097	944 097	903 946	944 097
TOTAL ASSETS			1 061 234	1 053 938	1 053 938	1 033 963	1 053 938
LIABILITIES							
Current liabilities							
Bank overdraft			14 343	9 269	9 269	9 862	9 269
Borrowing			1 449	3 003	3 003	1 302	3 003
Consumer deposits			2 100	2 191	2 191	2 140	2 191
Trade and other payables			29 293	16 752	16 752	24 082	16 752
Provisions			55 865	2 097	2 097	61 123	2 097
Total current liabilities			103 049	33 313	33 313	98 510	33 313
Non current liabilities							
Borrowing			3 166	14 777	14 777	2 348	14 777
Provisions			—	52 713	52 713	—	52 713
Total non current liabilities			3 166	67 490	67 490	2 348	67 490
TOTAL LIABILITIES			106 215	100 803	100 803	100 857	100 803
NET ASSETS		2	955 019	953 136	953 136	933 105	953 136
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)			952 767	953 136	953 136	930 852	953 136
Reserves			2 253	—	—	2 253	—
TOTAL COMMUNITY WEALTH/EQUITY		2	955 019	953 136	953 136	933 105	953 136

DEPARTMENT OF PUBLIC WORKS AND INFRASTRUCTURE  
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**Table C7: Monthly Budget Statement - Cash Flow**

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

Description	Ref	Budget Year 2015/16						
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance %
<b>R thousands</b>	<b>1</b>							
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>								
<b>Receipts</b>								
Property rates, penalties & collection charges		18 618	25 578	25 578	1 235	16 263	8 526	91%
Service charges		78 940	99 481	99 481	6 523	19 952	33 160	-40%
Other revenue		25 256	32 048	32 048	3 126	6 031	10 683	-44%
Government - operating		40 278	40 601	40 601	-	17 901	13 534	32%
Government - capital		16 108	56 565	56 565	500	4 649	18 855	-75%
Interest		950	715	715	1	28	238	-88%
Dividends		-	-	-	-	-	-	-
<b>Payments</b>								
Suppliers and employees		(151 371)	(184 234)	(184 234)	(15 987)	(44 945)	(61 411)	27%
Finance charges		(588)	(2 556)	(2 556)	(166)	(200)	(852)	77%
Transfers and Grants		(10 896)	(12 938)	(12 938)	(959)	(3 503)	(4 313)	19%
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>17 294</b>	<b>55 260</b>	<b>55 260</b>	<b>(5 727)</b>	<b>16 176</b>	<b>18 420</b>	<b>12%</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Receipts</b>								
Proceeds on disposal of PPE		1 094	124	124	-	-	41	-100%
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-
Decrease (Increase) other non-current receivables		-	-	-	-	-	-	-
Decrease (Increase) in non-current investments		-	2 800	2 800	-	-	933	-100%
<b>Payments</b>								
Capital assets		(14 516)	(62 298)	(62 298)	(378)	(970)	(20 766)	95%
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(13 421)</b>	<b>(59 374)</b>	<b>(59 374)</b>	<b>(378)</b>	<b>(970)</b>	<b>(19 791)</b>	<b>95%</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
<b>Receipts</b>								
Short term loans		-	-	-	-	-	-	-
Borrowing long term/refinancing		-	5 046	5 046	-	-	1 682	-100%
Increase (decrease) in consumer deposits		171	135	135	10	41	45	-9%
<b>Payments</b>								
Repayment of borrowing		(2 735)	(4 084)	(4 084)	(519)	(876)	(1 361)	36%
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(2 564)</b>	<b>1 096</b>	<b>1 096</b>	<b>(508)</b>	<b>(836)</b>	<b>365</b>	<b>329%</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>1 310</b>	<b>(3 017)</b>	<b>(3 017)</b>	<b>(6 613)</b>	<b>14 370</b>	<b>(1 006)</b>	
Cash/cash equivalents at beginning:		285	3 624	3 624		(1 283)	3 624	
Cash/cash equivalents at month/year end:		1 595	606	606		13 088	2 618	

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**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 Emthlenjeni - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

R thousands	Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework			
			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 2015/16	+1 2016/17	+2 2017/18	
<b>Cash Receipts By Source</b>																		
	Property rates		13 936	1 092	1 235	-	-	-	-	-	-	-	-	9 314	25 578	29 296	20 071	
	Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Service charges - electricity revenue		4 051	3 751	3 763	-	-	-	-	-	-	-	-	41 736	53 300	63 636	74 731	
	Service charges - water revenue		1 367	1 260	1 112	-	-	-	-	-	-	-	-	20 263	24 023	26 486	28 015	
	Service charges - sanitation revenue		901	919	973	-	-	-	-	-	-	-	-	10 904	13 697	14 532	15 403	
	Service charges - refuse		504	591	636	-	-	-	-	-	-	-	-	6 490	8 222	8 723	9 333	
	Service charges - other		33	32	38	-	-	-	-	-	-	-	-	136	240	257	278	
	Rental of facilities and equipment		65	61	64	-	-	-	-	-	-	-	-	481	652	701	751	
	Interest earned - external investments		15	12	1	-	-	-	-	-	-	-	-	687	715	769	823	
	Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Fines		23	31	1 063	-	-	-	-	-	-	-	-	6 474	7 591	8 322	8 844	
	Licences and permits		37	33	31	-	-	-	-	-	-	-	-	1 999	2 099	2 309	2 517	
	Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transfer receipts - operating		17 501	400	-	-	-	-	-	-	-	-	-	22 700	40 601	38 831	38 640	
	Other revenue		615	2 040	1 977	-	-	-	-	-	-	-	-	17 084	21 716	22 315	24 887	
	<b>Cash Receipts by Source</b>		<b>39 047</b>	<b>10 243</b>	<b>10 665</b>									<b>138 248</b>	<b>196 423</b>	<b>215 177</b>	<b>233 290</b>	
<b>Other Cash Flows by Source</b>																		
	Transfer receipts - Capital		4 149	-	500	-	-	-	-	-	-	-	-	51 918	58 585	41 435	13 641	
	Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	124	124	134	143	
	Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Borrowing long term/reinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Increase in consumer deposits		13	18	10	-	-	-	-	-	-	-	-	5 046	5 046	3 723	3 947	
	Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	94	135	138	142	
	Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total Cash Receipts by Source</b>		<b>43 208</b>	<b>10 260</b>	<b>11 396</b>									<b>198 228</b>	<b>263 093</b>	<b>262 607</b>	<b>251 183</b>	
<b>Cash Payments by Type</b>																		
	Employee related costs		5 190	4 972	6 230	-	-	-	-	-	-	-	-	-	50 411	60 804	69 777	73 883
	Remuneration of councillors		328	338	338	-	-	-	-	-	-	-	-	3 576	4 580	4 767	5 074	
	Interest paid		18	16	166	-	-	-	-	-	-	-	-	2 356	2 556	2 671	2 810	
	Electricity		6 505	6 977	6 472	-	-	-	-	-	-	-	-	30 702	50 658	53 189	56 381	
	Water purchases - Electricity		149	85	127	-	-	-	-	-	-	-	-	2 079	2 438	2 560	2 713	
	Water purchases - Water & Sewer		246	221	488	-	-	-	-	-	-	-	-	7 714	8 648	9 081	9 820	
	Other materials		766	343	525	-	-	-	-	-	-	-	-	7 997	9 629	11 252	13 351	
	Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Grants and subsidies paid - other municipalities		1 109	1 435	959	-	-	-	-	-	-	-	-	9 435	12 938	13 585	14 365	
	Grants and subsidies paid - other		1 601	1 240	1 828	-	-	-	-	-	-	-	-	36 810	41 478	43 354	46 124	
	<b>Total Cash Payments by Type</b>		<b>15 909</b>	<b>15 627</b>	<b>17 112</b>									<b>151 080</b>	<b>199 728</b>	<b>210 257</b>	<b>224 322</b>	
<b>Other Cash Payments by Type</b>																		
	Other Cash Flows/Payments by Type																	
	Capital assets		63	530	378	-	-	-	-	-	-	-	-	61 328	62 296	47 553	20 647	
	Debt repayments		178	180	519	-	-	-	-	-	-	-	-	3 208	4 094	5 222	4 961	
	Other cash payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total Cash Payments by Type</b>		<b>16 150</b>	<b>16 336</b>	<b>18 009</b>									<b>215 615</b>	<b>268 110</b>	<b>263 032</b>	<b>249 930</b>	
	<b>NET INCREASE/DECREASE IN CASH HELD</b>		<b>27 059</b>	<b>(6 076)</b>	<b>(6 613)</b>									<b>(17 386)</b>	<b>(3 017)</b>	<b>(425)</b>	<b>1 233</b>	
	<b>Cash/cash equivalents at the month/year beginning</b>		<b>(1 283)</b>	<b>25 777</b>	<b>19 701</b>									<b>13 088</b>	<b>(1 283)</b>	<b>(4 300)</b>	<b>(4 724)</b>	
	<b>Cash/cash equivalents at the month/year end</b>		<b>25 777</b>	<b>19 701</b>	<b>13 088</b>									<b>13 088</b>	<b>(4 300)</b>	<b>(4 724)</b>	<b>(3 491)</b>	

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# 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 2015/16										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts LLo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200		2 917	1 126	1 028	1 077	881	4 019		11 048	7 006		28 617
Trade and Other Receivables from Exchange Transactions - Electricity	1300		4 694	1 647	727	439	340	1 239		9 084	2 744		10 239
Receivables from Non-exchange Transactions - Property Rates	1400		988	916	11 524	282	292	1 139		15 141	13 238		13 472
Receivables from Exchange Transactions - Waste Water Management	1500		1 001	628	596	449	416	1 613		4 703	3 073		17 718
Receivables from Exchange Transactions - Waste Management	1600		536	332	339	254	283	881		2 626	1 757		8 949
Receivables from Exchange Transactions - Property Rental Debtors	1700		-	-	-	-	-	-		-	-		-
Interest on Arrear Debtor Accounts	1810		-	-	-	-	-	-		-	-		3 753
Recoverable unauthorised, irregular, tudless and wasteful expenditure	1820		-	-	-	-	-	-		-	-		-
Other	1900		131	86	62	65	59	555		957	741		2 797
<b>Total By Income Source</b>	<b>2000</b>	<b>-</b>	<b>10 266</b>	<b>4 734</b>	<b>14 276</b>	<b>2 566</b>	<b>2 271</b>	<b>9 446</b>	<b>-</b>	<b>43 559</b>	<b>28 559</b>	<b>-</b>	<b>85 544</b>
<b>2014/15 - totals only</b>			<b>8136052 1/8</b>	<b>3690312 1/8</b>	<b>10403977 3/4</b>	<b>2568346</b>	<b>2329658</b>	<b>21921174 1/4</b>		<b>49 050</b>	<b>37 223</b>		<b>51991564 1/2</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200		526	793	2 672	131	128	1 037		5 267	3 968		553
Commercial	2300		3 622	447	516	127	75	168		4 955	886		2 473
Households	2400		5 528	3 153	10 773	2 059	1 831	7 164		30 509	21 828		74 760
Other	2500		591	341	315	248	237	1 077		2 809	1 876		7 758
<b>Total By Customer Group</b>	<b>2600</b>	<b>-</b>	<b>10 266</b>	<b>4 734</b>	<b>14 276</b>	<b>2 566</b>	<b>2 271</b>	<b>9 446</b>	<b>-</b>	<b>43 559</b>	<b>28 559</b>	<b>-</b>	<b>85 544</b>

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## Creditors' analysis Supporting Table SC4

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

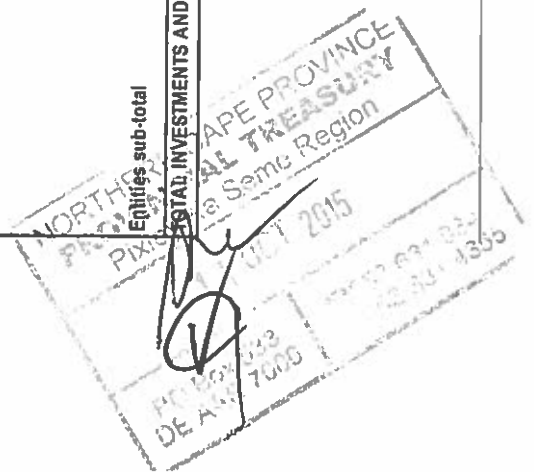
Description  R thousands		NT Code	Budget Year 2015/16								Prior year totals for chart (same period)	
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		Total
Creditors Age Analysis By Customer Type												
Bulk Electricity		0100										-
Bulk Water		0200										-
PAYE deductions		0300										-
VAT (output less input)		0400										-
Pensions / Retirement deductions		0500										-
Loan repayments		0600										-
Trade Creditors		0700	9 308								9 308	1 676
Auditor General		0800	-								-	-
Other		0900	2 289								2 289	1 705
Total By Customer Type		1000	11 597	-	-	-	-	-	-	-	11 597	3 381



# Investment portfolio analysis

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

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



# Allocation and grant receipts and expenditure: - Operating Revenue Framework

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

Supporting table to Budget Statement - transfers and grant receipts - m05 September 2015										
Description	Ref	2014/15			Budget Year 2015/16					
		Audited Outcome	Original Budget	Adjusted Budget	M o	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:										
Local Government Equitable Share		38 876	39 459	39 459		17 901	13 153	2 995	22.8%	39 459
Finance Management		35 342	35 929	35 929		14 971	11 976	2 995	25.0%	35 929
Municipal Systems Improvement		1 600	1 600	1 600		1 600	533			1 600
EPWP Incentive		934	930	930		930	310			930
		1 000	1 000	1 000		400	333			1 000
Provincial Government:		1 402	1 142	1 142		-	381	(381)	-100.0%	1 142
Health subsidy		-	-	-		-	-	-		-
Housing		645	-	-		-	-	-		-
Sport and Recreation	4	757	1 142	1 142		-	380 666.67	(381)	-100.0%	1 142
Department of Education		-	-	-		-	-	-		-
Department of Roads		-	-	-		-	-	-		-
District Municipality:		-	-	-		-	-	-		-
[insert description]		-	-	-		-	-	-		-
Other grant providers:		-	-	-		-	-	-		-
[insert description]		-	-	-		-	-	-		-
Total Operating Transfers and Grants	5	40 278	40 601	40 601		17 901	13 534	2 614	19.3%	40 601
Capital Transfers and Grants										
National Government:										
Municipal Infrastructure Grant (MIG)		16 108	56 565	56 565		4 649	18 855	(14 206)	-75.3%	56 565
Regional Bulk Infrastructure		16 108	11 898	11 898		3 149	3 966	(817)	-20.6%	11 898
Integrated National Electrification Programme		-	10 000	10 000		-	3 333 333.33	(3 333)	-100.0%	10 000
Buckel Eradication Programme Grant		-	1 500	1 500		1 500	500	1 000	200.0%	1 500
Other capital transfers [insert description]		-	33 167	33 167		-	11 055 666.67	(11 056)	-100.0%	33 167
Provincial Government:		-	-	-		-	-	-		-
[insert description]		-	-	-		-	-	-		-
District Municipality:		-	-	-		-	-	-		-
[insert description]		-	-	-		-	-	-		-
Other grant providers:		-	-	-		-	-	-		-
[insert description]		-	-	-		-	-	-		-
Total Capital Transfers and Grants	5	16 108	56 565	56 565		4 649	18 855	(14 206)	-75.3%	56 565
TOTAL RECEIPTS OF TRANSFERS & GRANTS										
	5	56 386	97 166	97 166		22 550	32 389	(11 592)	-35.8%	97 166

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## Grant expenditure

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

R thousands	Description	Ref	2014/15	Budget Year 2015/16							Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:											
	Local Government Equitable Share		12 181	39 459	39 459	1 084	3 685	6 577	(2 912)	-44.3%	39 459
	Finance Management		8 428	35 929	35 929	769	2 186	5 988	(3 803)	-63.5%	35 929
	Municipal Systems Improvement		1 600	1 600	1 600	173	438	267	172	64.3%	1 600
	EPWP Incentive		1 438	930	930	143	801	155	646	416.8%	930
	Energy Efficiency and Demand Management		715	1 000	1 000	-	240	167	73	43.8%	1 000
	Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
	Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
	Provincial Government:		-	-	-	-	-	-	-	-	-
	Health subsidy		315	1 142	1 142	48	277	95	182	190.8%	1 142
	Housing		-	-	-	-	-	-	-	-	-
	Sport and Recreation		-	-	-	-	167	-	167	#DIV/0!	-
	Department of Education		315	1 142	1 142	48	110	95	15	15.4%	1 142
	District Municipality:		-	-	-	-	-	-	-	-	-
	[insert description]		-	-	-	-	-	-	-	-	-
	Other grant providers:		-	-	-	-	-	-	-	-	-
	[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:			12 496	40 601	40 601	1 132	3 941	6 672	(2 730)	-40.9%	40 601
Capital expenditure of Transfers and Grants											
	National Government:		14 025	56 565	56 565	369	885	18 855	(17 970)	-95.3%	56 565
	Municipal Infrastructure Grant (MIG)		13 944	11 898	11 898	56	97	3 966	(3 869)	-97.6%	11 898
	Regional Bulk Infrastructure		81	10 000	10 000	-	-	3 333	(3 333)	-100.0%	10 000
	Integrated National Electrification Programme		-	1 500	1 500	314	788	500	288	57.6%	1 500
	Bucket Eradication Programme Grant		-	33 167	33 167	-	-	11 056	(11 056)	-100.0%	33 167
	Provincial Government:		-	-	-	-	-	-	-	-	-
	District Municipality:		-	-	-	-	-	-	-	-	-
	Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants			14 025	56 565	56 565	369	885	18 855	(17 970)	-95.3%	56 565
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			26 521	97 166	97 166	1 501	4 826	25 527	(20 701)	-81.1%	97 166

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# Expenditure on councillor and board members allowances and employee benefits

Summary of Employee and Councillor remuneration - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mo3 September 2014/15									
Thousands	2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year to date actual	Year to date budget	YTD variance	YTD variance %	Full Year Forecast
<b>Councillors (Political Office Seaters plus Other)</b>									
Basic Salaries and Wages	2 801	3 170	3 170	230	701	1 067	(366)	-34%	3 170
Pension and UfF Contributions	337	-	-	27	82	-	82	NDIV/OI	-
Medical Aid Contributions	36	-	-	3	9	-	9	NDIV/OI	-
Motor Vehicle Allowance	008	1 061	1 061	72	212	380	(168)	-40%	1 061
Cellphone Allowance	1	313	313	-	-	104	(104)	-100%	313
Housing Allowance	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	47	47	-	-	18	(18)	-100%	47
<b>Sub Total - Councillors</b>	<b>4 083</b>	<b>4 680</b>	<b>4 680</b>	<b>338</b>	<b>1 004</b>	<b>1 527</b>	<b>(523)</b>	<b>-34%</b>	<b>4 680</b>
% increase		12.2%	12.2%						12.2%
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	3 440	3 442	3 442	314	907	1 147	(240)	-21%	3 442
Pension and UfF Contributions	240	008	008	50	122	203	(81)	-40%	008
Medical Aid Contributions	131	110	110	4	36	37	(5)	-6%	110
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	057	014	014	07	190	271	(83)	-30%	014
Cellphone Allowance	170	155	155	14	41	92	(11)	-21%	155
Housing Allowance	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Payment in lieu of leave	240	240	240	4	94	80	(18)	-20%	240
Long service awards	-	-	-	-	-	-	-	-	-
Post retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>4 914</b>	<b>5 370</b>	<b>5 370</b>	<b>482</b>	<b>1 389</b>	<b>1 780</b>	<b>(431)</b>	<b>-24%</b>	<b>5 370</b>
% increase		9.3%	9.3%						9.3%
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	42 483	40 748	40 748	4 204	11 352	15 583	(4 231)	-27%	40 748
Pension and UfF Contributions	6 073	6 067	6 067	722	1 939	2 886	(947)	-26%	6 067
Medical Aid Contributions	2 857	1 614	1 614	226	600	836	(236)	-11%	1 614
Overtime	2 432	2 008	2 008	340	583	680	(88)	-13%	2 008
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	1 141	1 080	1 080	86	228	380	(152)	-38%	1 080
Cellphone Allowance	330	207	207	13	38	60	(22)	-45%	207
Housing Allowance	101	733	733	34	61	944	(883)	-78%	733
Other benefits and allowances	008	063	063	70	220	321	(102)	-29%	063
Payment in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post retirement benefit obligations	201	50	50	13	20	10	(10)	8%	50
<b>Sub Total - Other Municipal Staff</b>	<b>57 104</b>	<b>61 434</b>	<b>61 434</b>	<b>5 778</b>	<b>16 038</b>	<b>20 478</b>	<b>(5 438)</b>	<b>-27%</b>	<b>61 434</b>
% increase		7.6%	7.6%						7.6%
<b>Total Parent Municipality</b>	<b>66 101</b>	<b>71 384</b>	<b>71 384</b>	<b>6 588</b>	<b>17 402</b>	<b>23 786</b>	<b>(6 383)</b>	<b>-27%</b>	<b>71 384</b>
% increase		8.0%	8.0%						8.0%
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>									
Post retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Board Members of Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% increase		-	-						-
<b>Sub Total - Senior Managers of Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% increase		-	-						-
<b>Sub Total - Other Staff of Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% increase		-	-						-
<b>Total Municipal Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>									
% increase									
<b>TOTAL MANAGERS AND STAFF</b>	<b>66 101</b>	<b>71 384</b>	<b>71 384</b>	<b>6 588</b>	<b>17 402</b>	<b>23 786</b>	<b>(6 383)</b>	<b>-27%</b>	<b>71 384</b>
% increase		8.0%	8.0%						8.0%
<b>TOTAL MANAGERS AND STAFF</b>	<b>62 018</b>	<b>66 804</b>	<b>66 804</b>	<b>6 230</b>	<b>16 388</b>	<b>22 288</b>	<b>(5 870)</b>	<b>-26%</b>	<b>66 804</b>

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## Capital programme performance

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

Month	Budget Year 2015/16									
	2014/15	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands										
Monthly expenditure performance trend										
July		816	12 135	12 135	63	63	12 135	12 072	99.5%	0%
August		561	7 647	7 647	530	593	19 782	19 189	97.0%	1%
September		1 968	3 391	3 391	378	970	23 173	22 203	95.8%	1%
October		1 652	253	253	-	-	23 425	-	-	-
November		333	13 879	13 879	-	-	37 304	-	-	-
December		1 180	1 930	1 930	-	-	39 234	-	-	-
January		271	5 803	5 803	-	-	45 038	-	-	-
February		15	3 131	3 131	-	-	48 168	-	-	-
March		2 675	9 587	9 587	-	-	57 756	-	-	-
April		1 130	87	87	-	-	57 842	-	-	-
May		1 261	4 535	4 535	-	-	62 377	-	-	-
June		2 696	4 967	4 967	-	-	67 344	-	-	-
Total Capital expenditure		14 559	67 344	67 344	970					

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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

[illegible]



NC073 Emthanjeni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by

Description		Ref	Budget Year 2015/16									
R thousands		1	2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure			3 356	5 143	5 143	179	314	1 714	1 400	81.7%	5 143	
Infrastructure - Road transport			612	616	616	8	13	205	192	93.5%	616	
Roads, Pavements & Bridges			612	322	322	1	6	107	101	94.1%	322	
Storm water			-	294	294	7	7	98	91	93.0%	294	
Infrastructure - Electricity			1 374	1 342	1 342	57	93	447	354	79.1%	1 342	
Transmission & Reticulation			1 374	995	995	16	51	332	281	84.7%	995	
Street Lighting			-	347	347	42	43	116	73	63.2%	347	
Infrastructure - Water			859	1 145	1 145	113	208	382	174	45.6%	1 145	
Dams & Reservoirs			171	382	382	104	105	127	23	17.7%	382	
Water purification			289	-	-	-	-	-	-	-	-	
Reticulation			419	763	763	9	103	254	152	59.6%	763	
Infrastructure - Sanitation			299	64	64	-	-	21	21	100.0%	64	
Reticulation			299	64	64	-	-	21	21	100.0%	64	
Infrastructure - Other			211	1 975	1 975	-	-	658	658	100.0%	1 975	
Waste Management			211	1 975	1 975	-	-	658	658	100.0%	1 975	
Community			1 725	3 098	3 098	199	274	1 033	759	73.5%	3 098	
Parks & gardens			9	19	19	-	-	6	6	100.0%	19	
Sportsfields & stadia			38	47	47	-	-	16	16	100.0%	47	
Swimming pools			257	603	603	7	15	201	186	92.4%	603	
Community halls			367	692	692	12	-	231	231	100.0%	692	
Libraries			43	47	47	-	-	16	16	100.0%	47	
Fire, safety & emergency			940	1 612	1 612	154	219	537	318	59.2%	1 612	
Cemeteries			24	-	-	-	-	-	-	-	-	
Other			46	79	79	26	39	26	(13)	-48.9%	79	
Heritage assets			-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	
Investment properties			1	-	-	-	-	-	-	-	-	
Housing development			1	-	-	-	-	-	-	-	-	
Other assets			3 750	7 068	7 068	299	683	2 356	1 693	71.9%	7 068	
General vehicles			1 742	3 731	3 731	194	390	1 244	854	68.7%	3 731	
Specialised vehicles			54	-	-	-	-	-	-	-	-	
Plant & equipment			287	774	774	56	71	258	188	72.7%	774	
Computers - hardware/equipment			504	380	380	10	12	127	115	90.6%	380	
Furniture and other office equipment			486	631	631	3	51	210	160	76.0%	631	
Other Buildings			558	1 436	1 436	36	119	479	359	75.1%	1 436	
Other Land			22	-	-	-	-	-	-	-	-	
Other			97	116	116	-	21	39	18	45.3%	116	
Agricultural assets			-	-	-	-	-	-	-	-	-	
Biological assets			-	-	-	-	-	-	-	-	-	
Biological assets			-	-	-	-	-	-	-	-	-	
Intangibles			-	-	-	-	-	-	-	-	-	
Computers, software & programming			42	1 308	1 308	20	143	436	293	67.3%	1 308	
Total Repairs and Maintenance Expendi			8 872	16 618	16 618	697	1 394	5 539	4 145	74.8%	16 618	
Specialised vehicles			54	-	-	-	-	-	-	-	-	
Refuse			54	-	-	-	-	-	-	-	-	

DEPARTMENT OF PUBLIC WORKS AND INFRASTRUCTURE  
 EASTERN CAPE  
 DATE: 16/05/2016  
 BY: [Signature]



**Chart C1 2015/16 Capital Expenditure Monthly Trend: actual v target**

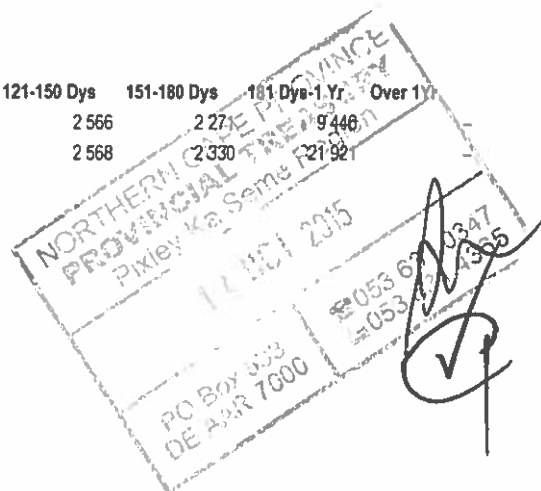
Month	2014/15	Original Budget	Adjusted Budget	Monthly actual
Jul	816	12 135	12 135	63
Aug	561	7 647	7 647	530
Sep	1 968	3 391	3 391	378
Oct	1 652	253	253	-
Nov	333	13 879	13 879	-
Dec	1 180	1 930	1 930	-
Jan	271	5 803	5 803	-
Feb	15	3 131	3 131	-
Mar	2 675	9 587	9 587	-
Apr	1 130	87	87	-
May	1 261	4 535	4 535	-
Jun	2 696	4 967	4 967	-

**Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target**


Month	YearTD actual	YearTD budget
Jul	63	12 135
Aug	593	19 782
Sep	970	23 173
Oct		23 425
Nov		37 304
Dec		39 234
Jan		45 038
Feb		48 168
Mar		57 756
Apr		57 842
May		62 377
Jun		67 344

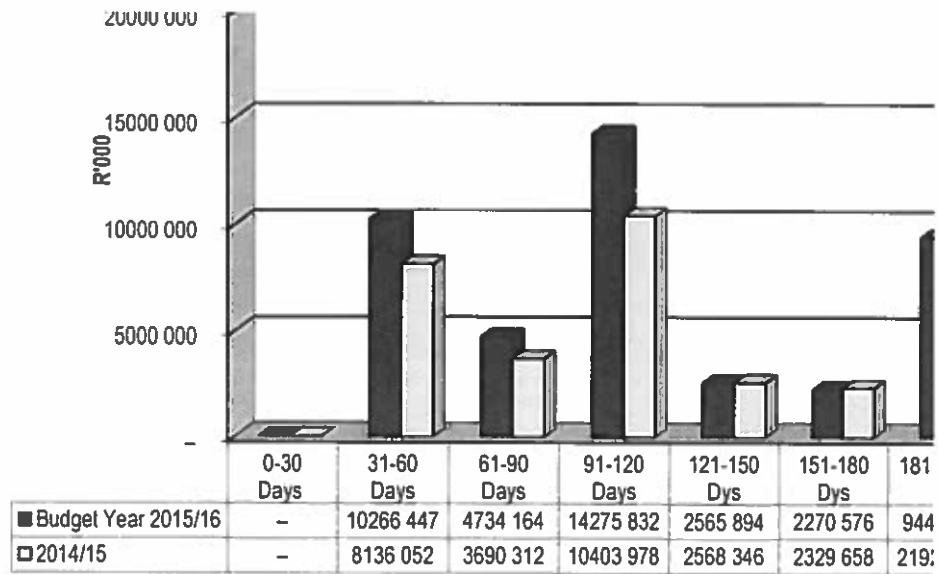
**Chart C3 Aged Consumer Debtors Analysis**

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1 Yr
Budget Year 2015/	-	10 266	4 734	14 276	2 566	2 271	9 446	-
2014/15	-	8 136	3 690	10 404	2 568	2 330	21 921	-

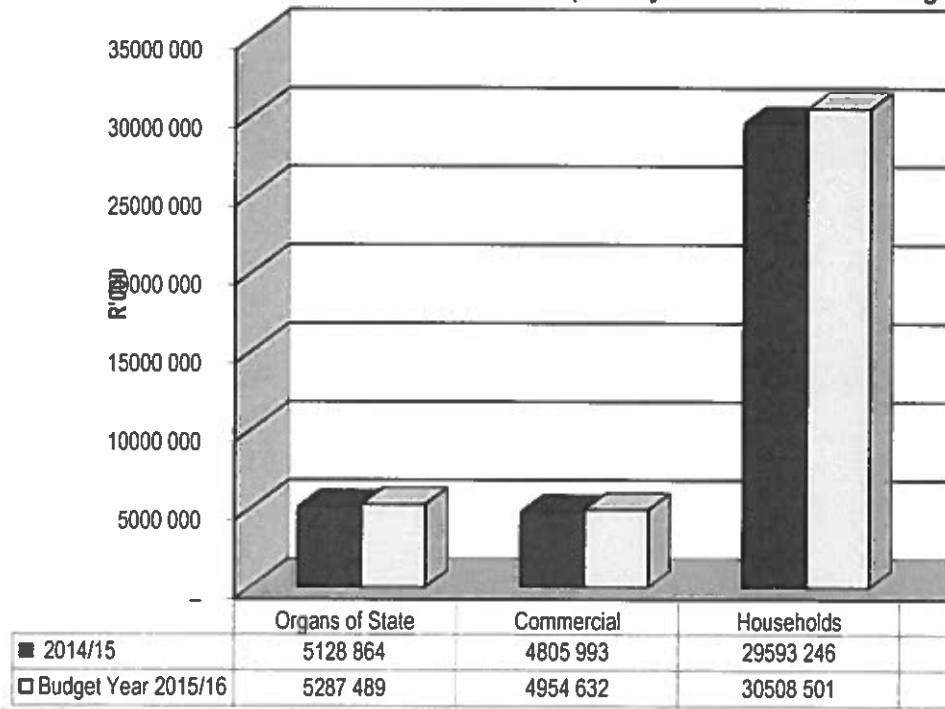


NORTHERN CAPE PROVINCE	
PROVINCIAL TREASURY	
Pixley's Ka-Sem Region	
14/03/2015	
Box 533 UE 448 7040	2053 331 0347 2053 331 4365

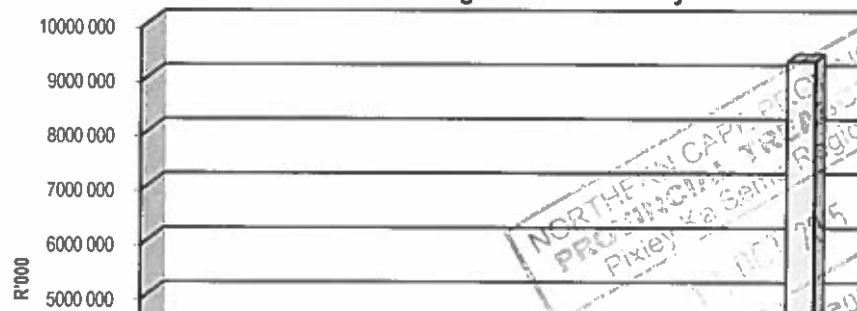




**Chart C4 Consumer Debtors (total by Debtor Customer Category)**

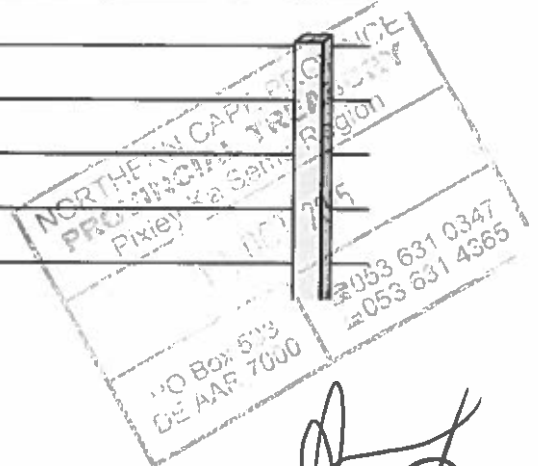


**Chart C5 Aged Creditors Analysis**



Other

1 705  
2 289



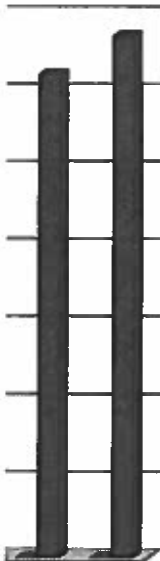


target

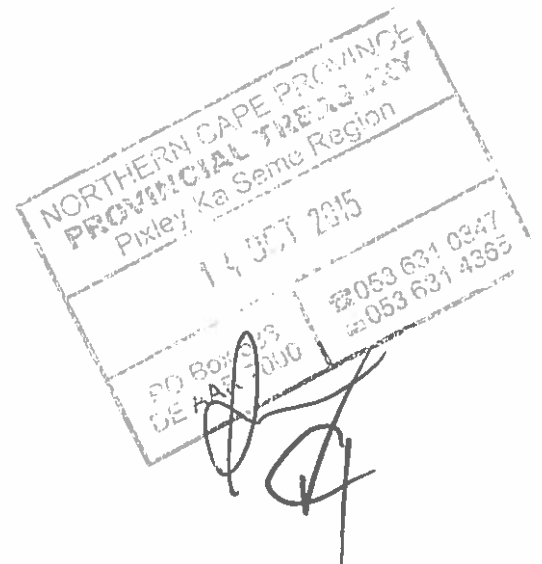
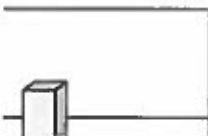


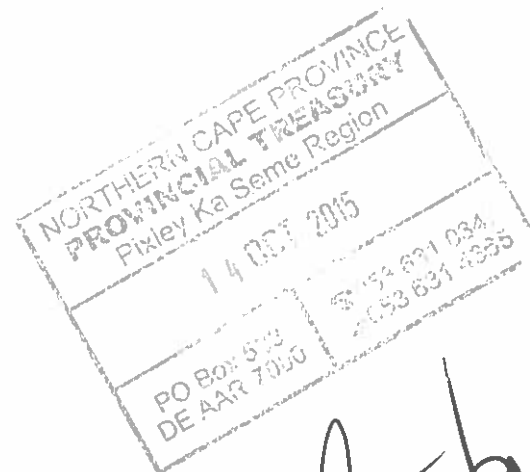
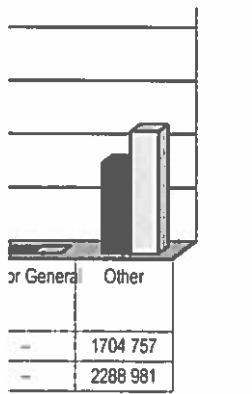
	Jun
3602696	343
3501966	987
3501966	987
	-

target



May	Jun
-	-
2377 20	67344 19





A handwritten signature in black ink, consisting of a stylized 'S' followed by a circular flourish.

### **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 2015 has been prepared in accordance with the Municipality Finance Management Act and Regulations made under the Act.

Print Name    Isak Visser

Municipal manager of Emthanjeni (NC073)

Signature



Date

14/10/2015

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