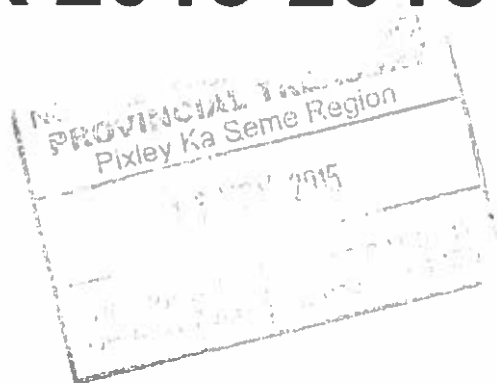


EMTHANJENI MUNICIPALITY



OCTOBER MONTHLY BUDGET STATEMENT FOR THE YEAR 2015-2016



17

SCHEDULE C:

MONTHLY AND SUPPORTING DOCUMENTATION OF A MUNICIPALITY

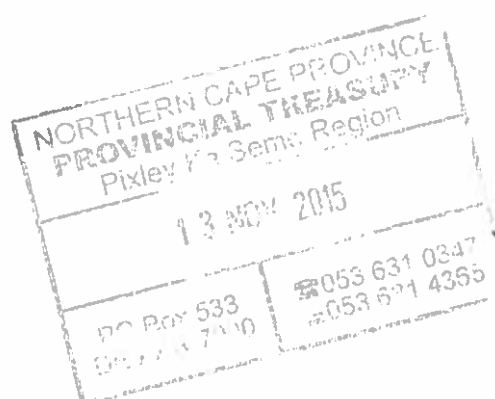
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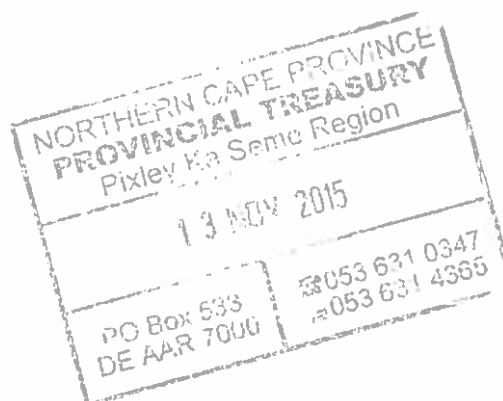


Glossary

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



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



PART 1 - IN-YEAR REPORT

Section 1 - Mayor's Report

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for October 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 7% above the year-to-date budget for October 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 16% below the year-to-date operating expenditure. 5.7% of the total capital budget has been spent at 31 October 2015, with 96.7% 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 October 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 7%, R5.279 million above year-to-date budget projections for October 2015².

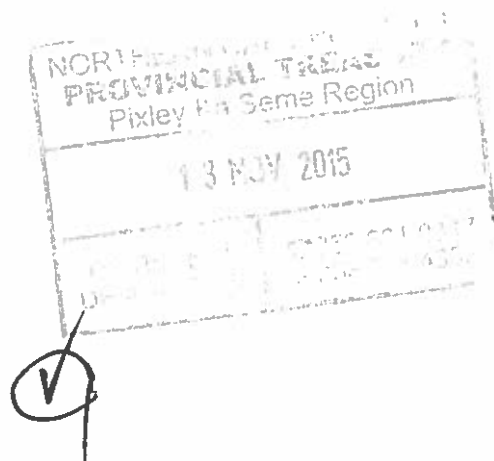
Operating expenditure by type

Year-to-date expenditure is 16% or R11.627 million, below the year-to-date budget as at 31 October 2015.

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

² Table C4 - Total revenue by source (excluding capital transfers and contributions)

³ Table C4 - Total expenditure by type



Capital expenditure

Year-to-date expenditure on capital amounts to R3,867 million or 5.74% of the capital budget of R67.3 million⁴. 96% of expenditure to date has been funded from capital grants recognised⁵.

Refer to Section 4 - Table C5 for more detail.

Cash flows

The financial year commenced with negative cash & cash equivalents balance of -R1, 283million⁶ and this has increased by R10, 228 million during the year-to-date to R 8, 945 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	7 896
		3 942
	Transfers recognised - operational	(1 037)
	Other revenue	
2	<u>Expenditure By Type</u>	
	Debt impairment	(3 810)
		(3 083)
	Depreciation & asset impairment	4 560
	Bulk purchases	(5 723)
	Other expenditure	
3	<u>Capital Expenditure</u>	
	Road transport	(3 908)
		(3 380)
	Water	(11 056)
	Waste water management	
4	<u>Financial Position</u>	
5	<u>Cash Flow</u>	
	Other revenue	(2 201)
		4 938
	Government - operating	(14 206)
	Government - capital	(16 899)
	Capital assets	

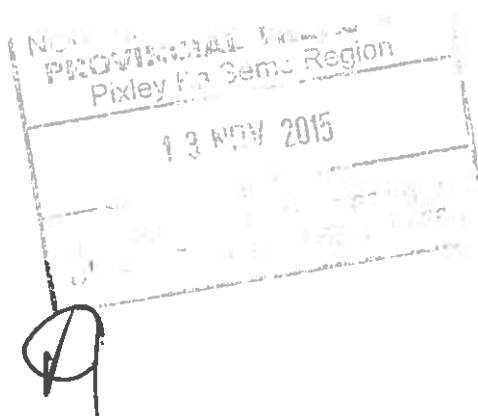
3.4 Remedial or corrective steps

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

⁴ Table C5 - Total capital expenditure

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

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



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 - M04 October

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	21 905	27 503	27 503	1 036	17 064	9 168	7 896	86%	27 503
Service charges	86 968	108 111	108 111	7 078	32 494	36 037	(3 543)	-10%	108 111
Investment revenue	950	715	715	6	34	238	(204)	-86%	715
Transfers recognised - operational	40 278	40 601	40 601	737	17 476	13 534	3 942	29%	40 601
Other own revenue	26 895	34 768	34 768	2 656	8 777	11 589	(2 812)	-24%	34 768
Total Revenue (excluding capital transfers and contributions)	176 996	211 697	211 697	11 513	75 845	70 566	5 279	7%	211 697
Employee costs	61 975	66 804	66 804	5 778	22 170	22 267	(97)	-0%	66 804
Remuneration of Councillors	4 083	4 580	4 580	338	1 342	1 527	(185)	-12%	4 580
Depreciation & asset impairment	1	9 248	9 248	-	-	3 083	(3 083)	-100%	9 248
Finance charges	588	2 556	2 556	22	222	852	(630)	-74%	2 556
Materials and bulk purchases	53 357	61 743	61 743	2 666	23 913	20 581	3 333	16%	61 743
Transfers and grants	10 898	12 938	12 938	1 015	4 518	5 387	(869)	-16%	12 938
Other expenditure	31 966	63 028	63 028	3 537	9 838	19 934	(10 096)	-51%	63 028
Total Expenditure	162 868	220 896	220 896	13 356	62 004	73 630	(11 627)	-16%	220 896
Surplus/(Deficit)	14 128	(9 199)	(9 199)	(1 843)	13 841	(3 065)	16 906	-552%	(9 199)
Transfers recognised - capital	-	56 565	56 565	-	1 500	18 855	(17 355)	-92%	56 565
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	14 128	47 366	47 366	(1 843)	15 341	15 790	(449)	-3%	47 366
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	14 128	47 366	47 366	(1 843)	15 341	15 790	(449)	-3%	47 366
Capital expenditure & funds sources									
Capital expenditure	14 559	67 344	67 344	2 897	3 867	23 630	(19 763)	-84%	67 344
Capital transfers recognised	13 941	55 958	55 958	2 855	3 740	18 653	(14 913)	-80%	55 958
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	5 046	5 046	-	-	1 682	(1 682)	-100%	5 046
Internally generated funds	618	6 341	6 341	42	128	3 295	(3 168)	-96%	6 341
Total sources of capital funds	14 559	67 344	67 344	2 897	3 867	23 630	(19 763)	-84%	67 344
Financial position									
Total current assets	121 617	109 842	109 842		126 936				109 842
Total non current assets	939 617	944 097	944 097		899 470				944 097
Total current liabilities	103 049	33 313	33 313		95 362				33 313
Total non current liabilities	3 166	67 490	67 490		2 348				67 490
Community wealth/Equity	955 019	953 136	953 136		928 697				953 136
Cash flows									
Net cash from (used) operating	17 294	55 260	55 260	(1 139)	15 037	18 420	3 383	18%	55 260
Net cash from (used) investing	(13 421)	(59 374)	(59 374)	(2 830)	(3 801)	(19 791)	(15 991)	81%	(59 374)
Net cash from (used) financing	(2 564)	1 096	1 096	(173)	(1 008)	365	1 374	376%	1 096
Cash/cash equivalents at the month/year end	1 595	606	606	-	8 945	2 618	(6 327)	-242%	(4 300)
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	-	7 989	4 368	3 894	12 113	2 351	11 061	-	41 775
Creditors Age Analysis									
Total Creditors	6 588	26	-	-	-	-	-	-	6 615

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

NC073 Emthanjeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M04 October

R thousands	Description	Ref	2014/15		Budget Year 2015/16					YTD variance	YTD variance %	Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
1	Revenue - Standard											
	Governance and administration		43 119	46 348	46 348	1 495	25 515	15 449	10 066	65%	46 348	
	Executive and council		5 645	3 335	3 335	139	1 431	1 112	319	29%	3 335	
	Budget and treasury office		37 391	42 932	42 932	1 343	24 051	14 311	9 740	68%	42 932	
	Corporate services		84	80	80	12	34	27	7	26%	80	
	Community and public safety		6 227	10 229	10 229	959	2 330	3 410	(1 080)	-32%	10 229	
	Community and social services		1 510	1 844	1 844	641	824	615	209	34%	1 844	
	Sport and recreation		112	114	114	27	35	38	(3)	-8%	114	
	Public safety		3 927	8 232	8 232	268	1 461	2 744	(1 283)	-47%	8 232	
	Housing		678	39	39	3	11	13	(2)	-17%	39	
	Health		-	-	-	-	-	-	-	-	-	
	Economic and environmental services		1 028	13 110	13 110	2	407	4 370	(3 963)	-91%	13 110	
	Planning and development		1 000	3 395	3 395	-	400	1 132	(732)	-85%	3 395	
	Road transport		28	9 715	9 715	2	7	3 238	(3 231)	-100%	9 715	
	Environmental protection		-	-	-	-	-	-	-	-	-	
	Trading services		126 621	198 576	198 576	9 057	49 092	66 192	(17 100)	-26%	198 576	
	Electricity		62 505	83 494	83 494	5 856	25 408	27 831	(2 423)	-9%	83 494	
	Water		27 143	41 211	41 211	1 186	9 651	13 737	(4 086)	-30%	41 211	
	Waste water management		23 208	59 345	59 345	1 278	8 793	19 782	(10 989)	-56%	59 345	
	Waste management		13 766	14 528	14 528	738	5 240	4 842	398	8%	14 528	
	Other		-	-	-	-	-	-	-	-	-	
	Total Revenue - Standard		2	176 995	268 262	268 262	11 513	77 344	89 421	(12 076)	-14%	268 262
	2	Expenditure - Standard										
Governance and administration			34 062	46 086	46 086	3 702	11 978	15 362	(3 384)	-22%	46 086	
Executive and council			10 849	13 292	13 292	941	3 305	4 431	(1 126)	-25%	13 292	
Budget and treasury office			12 484	20 440	20 440	1 421	5 046	6 813	(1 767)	-26%	20 440	
Corporate services			10 729	12 354	12 354	1 340	3 627	4 118	(491)	-12%	12 354	
Community and public safety			21 286	29 011	29 011	1 855	7 228	9 683	(2 456)	-25%	29 011	
Community and social services			7 441	11 629	11 629	678	2 436	3 888	(1 452)	-37%	11 629	
Sport and recreation			3 934	4 162	4 162	268	1 054	1 389	(335)	-24%	4 162	
Public safety			7 741	10 818	10 818	731	2 890	3 606	(718)	-20%	10 818	
Housing			2 168	2 218	2 218	183	848	739	108	15%	2 218	
Health			2	183	183	-	0	61	(61)	-100%	183	
Economic and environmental services			19 297	27 157	27 157	1 832	6 361	9 052	(2 690)	-30%	27 157	
Planning and development			8 942	10 663	10 663	968	3 148	3 554	(407)	-11%	10 663	
Road transport			10 354	16 493	16 493	864	3 214	5 498	(2 284)	-42%	16 493	
Environmental protection			-	-	-	-	-	-	-	-	-	
Trading services			86 599	117 903	117 903	5 848	35 922	39 287	(3 365)	-9%	117 903	
Electricity			55 746	69 900	69 900	2 590	25 253	23 300	1 953	8%	69 900	
Water			9 086	15 894	15 894	1 129	3 453	5 298	(1 845)	-35%	15 894	
Waste water management			9 742	16 925	16 925	971	3 235	5 628	(2 393)	-43%	16 925	
Waste management			12 025	15 184	15 184	1 158	3 981	5 081	(1 080)	-21%	15 184	
Other			1 624	739	739	118	514	246	268	108%	739	
Total Expenditure - Standard			3	162 868	220 896	220 896	13 356	62 004	73 630	(11 627)	-16%	220 896
Surplus/ (Deficit) for the year				14 128	47 366	47 366	(1 843)	15 341	15 790	(449)	-3%	47 366

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

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

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

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



Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)
The operating expenditure budget is approved by Council on the municipal vote level.

NC073 Emthanjani - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

Vote Description		2014/15					Budget Year 2015/16				
Ref		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Revenue by Vote											
1	Vote 1 - EXECUTIVE AND COUNCIL	5 645	3 335	3 335	139	1 431	1 112	319	28.7%	3 335	
	Vote 2 - FINANCE AND ADMINISTRATION	37 475	43 012	43 012	1 355	24 084	14 337	9 747	68.0%	43 012	
	Vote 3 - PLANNING AND DEVELOPMENT	1 000	3 395	3 395	—	400	1 132	(732)	-64.7%	3 395	
	Vote 4 - HEALTH	—	—	—	—	—	—	—	—	—	
	Vote 5 - COMMUNITY AND SOCIAL SERVICES	1 510	1 844	1 844	641	824	615	209	34.0%	1 844	
	Vote 6 - PUBLIC SAFETY	3 927	8 232	8 232	288	1 461	2 744	(1 283)	-46.8%	8 232	
	Vote 7 - SPORT AND RECREATION	113	114	114	27	35	38	(3)	-8.2%	114	
	Vote 8 - ROAD TRANSPORT	28	9 715	9 715	2	7	3 238	(3 231)	-99.8%	9 715	
	Vote 9 - OTHER	—	—	—	—	—	—	—	—	—	
	Vote 10 - HOUSING SERVICES	678	39	39	3	11	13	(2)	-17.4%	39	
	Vote 11 - WASTE MANAGEMENT	13 766	14 526	14 526	738	5 240	4 842	398	8.2%	14 526	
	Vote 12 - WASTE WATER MANAGEMENT	23 208	59 345	59 345	1 278	8 793	19 782	(10 989)	-55.5%	59 345	
	Vote 13 - ELECTRICITY	62 505	83 494	83 494	5 856	25 408	27 831	(2 423)	-8.7%	83 494	
	Vote 14 - WATER	27 143	41 211	41 211	1 186	9 651	13 737	(4 086)	-29.7%	41 211	
	Vote 15 - [NAME OF VOTE 15]	—	—	—	—	—	—	—	—	—	
2	Total Revenue by Vote	176 996	268 262	268 262	11 513	77 344	89 421	(12 076)	-13.5%	268 262	
Expenditure by Vote											
1	Vote 1 - EXECUTIVE AND COUNCIL	10 849	13 292	13 292	941	3 305	4 431	(1 126)	-25.4%	13 292	
	Vote 2 - FINANCE AND ADMINISTRATION	23 213	32 794	32 794	2 761	8 673	10 931	(2 258)	-20.7%	32 794	
	Vote 3 - PLANNING AND DEVELOPMENT	8 942	10 663	10 663	968	3 148	3 554	(407)	-11.4%	10 663	
	Vote 4 - HEALTH	2	183	183	—	0	61	(61)	-99.8%	183	
	Vote 5 - COMMUNITY AND SOCIAL SERVICES	7 441	11 629	11 629	676	2 436	3 888	(1 452)	-37.3%	11 629	
	Vote 6 - PUBLIC SAFETY	7 741	10 818	10 818	731	2 890	3 606	(716)	-19.9%	10 818	
	Vote 7 - SPORT AND RECREATION	3 934	4 162	4 162	266	1 054	1 389	(335)	-24.1%	4 162	
	Vote 8 - ROAD TRANSPORT	10 354	16 493	16 493	864	3 214	5 498	(2 284)	-41.5%	16 493	
	Vote 9 - OTHER	1 624	739	739	118	514	246	268	108.7%	739	
	Vote 10 - HOUSING SERVICES	2 168	2 218	2 218	183	848	739	108	14.6%	2 218	
	Vote 11 - WASTE MANAGEMENT	12 025	15 184	15 184	1 158	3 981	5 061	(1 080)	-21.3%	15 184	
	Vote 12 - WASTE WATER MANAGEMENT	9 742	16 925	16 925	971	3 235	5 628	(2 393)	-42.5%	16 925	
	Vote 13 - ELECTRICITY	55 746	69 900	69 900	2 590	25 253	23 300	1 953	8.4%	69 900	
	Vote 14 - WATER	9 086	15 894	15 894	1 129	3 453	5 298	(1 845)	-34.8%	15 894	
	Vote 15 - [NAME OF VOTE 15]	—	—	—	—	—	—	—	—	—	
2	Total Expenditure by Vote	162 868	220 896	220 896	13 366	62 004	73 630	(11 627)	-15.8%	220 896	
2	Surplus/ (Deficit) for the year	14 128	47 366	47 366	(1 843)	15 341	15 790	(449)	-2.8%	47 366	

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

NC073 Enthanlent - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Budget Year 2015/16										
Description	Ref	2014/15	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year Forecast
		Audited Outcome	Budget	Budget	actual	actual	budget	variance	variance %	
Revenue By Source										
Property rates		21 905	27 503	27 503	1 036	17 064	9 168	7 896	86%	27 503
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		41 509	57 935	57 935	3 769	16 275	19 312	(3 036)	-16%	57 935
Service charges - water revenue		22 510	26 111	26 111	1 273	8 067	8 704	(637)	-7%	26 111
Service charges - sanitation revenue		14 300	14 888	14 888	1 270	5 083	4 963	120	2%	14 888
Service charges - refuse revenue		8 245	8 937	8 937	733	2 932	2 978	(47)	-2%	8 937
Service charges - other		405	240	240	33	137	80	57	71%	240
Rental of facilities and equipment		1 190	652	652	88	259	217	42	19%	652
Interest earned - external investments		950	715	715	6	34	238	(204)	-86%	715
Interest earned - outstanding debtors		816	873	873	71	162	291	(129)	-44%	873
Dividends received		-	-	-	-	-	-	-	-	-
Fines		3 759	7 581	7 581	277	1 364	2 527	(1 163)	-45%	7 581
Licences and permits		348	2 099	2 099	30	131	700	(569)	-81%	2 099
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		40 278	40 601	40 601	737	17 476	13 534	3 942	29%	40 601
Other revenue		19 688	23 434	23 434	2 142	6 774	7 811	(1 037)	-13%	23 434
Gains on disposal of PPE		1 094	130	130	67	67	43	24	54%	130
Total Revenue (excluding capital transfers and contributions)		176 996	211 697	211 697	11 513	75 845	70 586	5 259	7%	211 697
Expenditure By Type										
Employee related costs		61 975	66 804	66 804	5 778	22 170	22 267	(97)	0%	66 804
Remuneration of councillors		4 083	4 580	4 580	338	1 342	1 527	(185)	-12%	4 580
Debt impairment		-	11 429	11 429	-	-	3 810	(3 810)	-100%	11 429
Depreciation & asset impairment		1	9 248	9 248	-	-	3 083	(3 083)	-100%	9 248
Finance charges		588	2 556	2 556	22	222	852	(630)	-74%	2 556
Bulk purchases		47 036	53 094	53 094	1 945	22 258	17 698	4 560	26%	53 094
Other materials		6 321	8 648	8 648	721	1 655	2 883	(1 227)	-43%	8 648
Contracted services		6 244	9 629	9 629	1 014	2 647	3 210	(563)	-18%	9 629
Transfers and grants		10 898	12 938	12 938	1 015	4 518	5 387	(869)	-16%	12 938
Other expenditure		25 723	41 969	41 969	2 523	7 191	12 914	(5 723)	-44%	41 969
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		182 868	220 896	220 896	13 356	62 004	73 630	(11 627)	-16%	220 896
Surplus/(Deficit)		14 128	(9 199)	(9 199)	(1 843)	13 841	(3 065)	16 906	(9)	(9 199)
Transfers recognised - capital		-	56 565	56 565	-	1 500	18 855	(17 355)	(9)	56 565
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		14 128	47 366	47 366	(1 843)	15 341	15 790	-	-	47 366
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		14 128	47 366	47 366	(1 843)	15 341	15 790	-	-	47 366
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		14 128	47 366	47 366	(1 843)	15 341	15 790	-	-	47 366
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		14 128	47 366	47 366	(1 843)	15 341	15 790	-	-	47 366

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

NC073 Emthanjeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M04 October												
Vote Description		Ref	Budget Year 2015/16									
			2014/15	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1										
Capital Expenditure - Standard Classification												
Governance and administration												
Executive and council			316	2 056	2 056	42	51	685	(634)	-92%	2 056	
Budget and treasury office			54	159	159	28	28	53	(24)	-46%	159	
Corporate services			116	1 369	1 369	-	9	456	(447)	-98%	1 369	
Community and public safety			146	528	528	14	14	176	(162)	-92%	528	
Community and social services			97	657	657	-	63	219	(156)	-71%	657	
Sport and recreation			-	307	307	-	-	102	(102)	-100%	307	
Public safety			88	261	261	-	52	87	(35)	-40%	261	
Housing			9	88	88	-	10	29	(19)	-64%	88	
Health			-	-	-	-	-	-	-	-	-	
Economic and environmental services			-	-	-	-	-	-	-	-	-	
Planning and development			14 064	11 737	11 737	-	-	3 912	(3 912)	-100%	11 737	
Road transport			3	12	12	-	-	4	(4)	-100%	12	
Environmental protection			14 061	11 724	11 724	-	-	3 908	(3 908)	-100%	11 724	
Trading services			-	-	-	-	-	-	-	-	-	
Electricity			81	52 895	52 895	2 855	3 753	18 814	(15 060)	-80%	52 895	
Water			-	6 726	6 726	340	1 127	1 742	(615)	-35%	6 726	
Waste water management			81	10 180	10 180	-	14	3 393	(3 380)	-100%	10 180	
Waste management			-	35 958	35 958	2 515	2 612	13 668	(11 056)	-81%	35 958	
Other			-	31	31	-	-	10	(10)	-100%	31	
Total Capital Expenditure - Standard Classification		3	14 559	67 344	67 344	2 897	3 867	23 630	(19 763)	-84%	67 344	
Funded by:												
National Government			13 941	55 958	55 958	2 855	3 740	18 653	(14 913)	-80%	55 958	
Provincial Government			-	-	-	-	-	-	-	-	-	
District Municipality			-	-	-	-	-	-	-	-	-	
Other transfers and grants			-	-	-	-	-	-	-	-	-	
Transfers recognised - capital			13 941	55 958	55 958	2 855	3 740	18 653	(14 913)	-80%	55 958	
Public contributions & donations	5		-	-	-	-	-	-	-	-	-	
Borrowing	6		-	5 046	5 046	-	-	1 682	(1 682)	-100%	5 046	
Internally generated funds			618	6 341	6 341	42	128	3 295	(3 168)	-96%	6 341	
Total Capital Funding			14 559	67 344	67 344	2 897	3 867	23 630	(19 763)	-84%	67 344	

Table C6: Monthly Budget Statement - Financial Position
NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M04 October

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	98	3 128
Call investment deposits		—	9 070	9 070	—	9 070
Consumer debtors		57 725	20 584	20 584	56 356	20 584
Other debtors		743	10 167	10 167	7 383	10 167
Current portion of long-term receivables		—	—	—	—	—
Inventory		63 032	66 894	66 894	63 109	66 894
Total current assets		121 617	109 842	109 842	126 936	109 842
Non current assets						
Long-term receivables		—	—	—	—	—
Investments		—	8 575	8 575	11 928	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	899 470	944 097
TOTAL ASSETS		1 061 234	1 053 938	1 053 938	1 026 406	1 053 938
LIABILITIES						
Current liabilities						
Bank overdraft		14 343	9 269	9 269	7 909	9 269
Borrowing		1 448	3 003	3 003	1 121	3 003
Consumer deposits		2 100	2 191	2 191	2 150	2 191
Trade and other payables		29 293	16 752	16 752	23 058	16 752
Provisions		55 865	2 097	2 097	61 123	2 097
Total current liabilities		103 049	33 313	33 313	95 362	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	97 709	100 803
NET ASSETS	2	955 019	953 136	953 136	928 697	953 136
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		952 767	953 136	953 136	926 444	953 136
Reserves		2 253	—	—	2 253	—
TOTAL COMMUNITY WEALTH/EQUITY	2	955 019	953 136	953 136	928 697	953 136

Table C7: Monthly Budget Statement - Cash Flow

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	2014/15		Budget Year 2015/16						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		18 618	25 578	25 578	1 036	17 300	8 526	8 774	103%	25 578
Service charges		78 940	99 481	99 481	7 814	27 766	33 160	(5 395)	-16%	99 481
Other revenue		25 256	32 048	32 048	2 451	8 482	10 683	(2 201)	-21%	32 048
Government - operating		40 278	40 601	40 601	571	18 472	13 534	4 938	36%	40 601
Government - capital		16 108	56 565	56 565	-	4 649	18 855	(14 206)	-75%	56 565
Interest		950	715	715	6	34	238	(204)	-86%	715
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(151 371)	(184 234)	(184 234)	(11 981)	(56 926)	(61 411)	(4 486)	7%	(184 234)
Finance charges		(588)	(2 556)	(2 556)	(22)	(222)	(852)	(630)	74%	(2 556)
Transfers and Grants		(10 898)	(12 938)	(12 938)	(1 015)	(4 518)	(4 313)	205	-5%	(12 938)
NET CASH FROM/(USED) OPERATING ACTIVITIES		17 294	55 260	55 260	(1 139)	15 037	18 420	3 383	18%	55 260
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 094	124	124	67	67	41	25	61%	124
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (Increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments		-	2 800	2 800	-	-	933	(933)	-100%	2 800
Payments										
Capital assets		(14 516)	(62 298)	(62 298)	(2 897)	(3 867)	(20 766)	(16 899)	81%	(62 298)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(13 421)	(59 374)	(59 374)	(2 830)	(3 801)	(19 791)	(15 991)	81%	(59 374)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing/long term/refinancing		-	5 046	5 046	-	-	1 682	(1 682)	-100%	5 046
Increase (decrease) in consumer deposits		171	135	135	10	51	45	6	13%	135
Payments										
Repayment of borrowing		(2 735)	(4 084)	(4 084)	(183)	(1 059)	(1 361)	(302)	22%	(4 084)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 564)	1 096	1 096	(173)	(1 008)	365	1 374	376%	1 096
NET INCREASE/ (DECREASE) IN CASH HELD		1 310	(3 017)	(3 017)	(4 143)	10 228	(1 006)			(3 017)
Cash/cash equivalents at beginning:		285	3 624	3 624		(1 283)	3 624			(1 283)
Cash/cash equivalents at month/year end:		1 595	606	606		8 945	2 618			(4 300)

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.

NC072 Emhlanjeni - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - MDA October

Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
		Budget												Budget Year		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	2015/16 Budget	2016/17 Budget	2017/18 Budget
R thousands																
Cash Receipts By Source																
Property rates		13 936	1 092	1 235	1 036	-	-	-	-	-	-	-	8 278	25 576	28 286	29 071
Service charges - electricity revenue		4 051	3 751	3 763	4 510	-	-	-	-	-	-	-	37 226	53 300	63 636	74 731
Service charges - water revenue		1 367	1 280	1 112	1 376	-	-	-	-	-	-	-	18 887	24 023	26 486	28 015
Service charges - sanitation revenue		901	919	873	1 152	-	-	-	-	-	-	-	6 752	13 697	14 532	15 403
Service charges - refuse		504	591	636	743	-	-	-	-	-	-	-	5 746	8 222	8 723	9 333
Service charges - other		33	32	38	33	-	-	-	-	-	-	-	103	240	257	276
Rental of facilities and equipment		65	61	64	68	-	-	-	-	-	-	-	382	652	701	751
Interest earned - external investments		15	12	1	6	-	-	-	-	-	-	-	601	715	769	823
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees		23	31	1 053	277	-	-	-	-	-	-	-	6 197	7 581	8 322	8 844
Agency services		37	33	31	30	-	-	-	-	-	-	-	1 968	2 090	2 308	2 517
Transfer receipts - operating		17 501	400	-	571	-	-	-	-	-	-	-	22 129	40 601	39 831	38 640
Other revenue		2 040	2 040	1 977	2 142	-	-	-	-	-	-	-	14 942	21 718	22 315	24 887
Cash Receipts by Source		39 047	10 243	10 885	11 945	-	-	-	-	-	-	-	126 303	198 423	215 177	223 280
Other Cash Flows by Source																
Transfer receipts - capital		4 149	-	500	-	-	-	-	-	-	-	-	51 916	56 585	41 435	13 641
Contributions & contributed assets		-	-	-	-	-	-	-	-	-	-	-	124	124	134	143
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	5 046	5 046	3 773	3 947
Increase in consumer deposits		13	18	10	10	-	-	-	-	-	-	-	84	135	138	142
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	2 800	2 800	2 000	-
Total Cash Receipts by Source		43 209	10 260	11 386	11 955	-	-	-	-	-	-	-	186 273	283 983	282 607	251 163
Cash Payments by Type																
Employment related costs		5 180	4 872	6 230	4 813	-	-	-	-	-	-	-	45 596	66 804	69 777	73 883
Remuneration of councillors		328	338	338	964	-	-	-	-	-	-	-	2 612	4 580	4 787	5 074
Interest paid		18	16	166	22	-	-	-	-	-	-	-	2 334	2 596	2 671	2 810
Bulk purchases - Electricity		6 505	6 877	8 472	1 698	-	-	-	-	-	-	-	29 004	50 656	53 180	56 381
Bulk purchases - Water & Sewer		146	85	127	247	-	-	-	-	-	-	-	1 833	2 438	2 560	2 713
Other materials		246	221	468	721	-	-	-	-	-	-	-	6 993	8 648	9 081	9 620
Contracted services		766	343	525	1 014	-	-	-	-	-	-	-	6 982	9 829	11 252	13 351
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		1 109	1 435	959	1 015	-	-	-	-	-	-	-	8 420	12 838	13 565	14 365
General expenses		1 601	1 240	1 828	2 523	-	-	-	-	-	-	-	34 287	41 478	43 354	46 124
Cash Payments by Type		15 909	15 827	17 112	13 018	-	-	-	-	-	-	-	138 062	199 728	210 257	224 332
Other Cash Flows/Payments by Type																
Capital assets		63	530	378	2 897	-	-	-	-	-	-	-	58 431	62 296	47 553	20 647
Repayment of borrowing		178	180	518	183	-	-	-	-	-	-	-	3 025	4 084	5 222	4 981
Other Cash Flow/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		16 150	16 336	18 008	16 097	-	-	-	-	-	-	-	199 518	266 110	263 032	249 939
NET INCREASE/DECREASE IN CASH HELD		27 059	(6 076)	(6 633)	(4 143)	-	-	-	-	-	-	-	(13 245)	(3 017)	(425)	1 233
Cash/cash equivalents at the money ear beginning		(1 283)	25 777	19 701	13 086	8 945	8 945	8 945	8 945	8 945	8 945	8 945	8 945	(1 283)	(4 300)	(4 724)
Cash/cash equivalents at the money ear end:		25 777	19 701	13 086	8 945	8 945	8 945	8 945	8 945	8 945	8 945	8 945	(4 300)	(4 300)	(4 724)	(3 491)

PART 2 - SUPPORTING DOCUMENTATIONSection 5 - Debtors' analysis

Supporting Table SC3

NC073 Emthanjeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description	NT Code	Budget Year 2015/16										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200		1 716	1 439	1 027	985	1 037	4 791		10 996	7 841		28 556
Trade and Other Receivables from Exchange Transactions - Electricity	1300		3 919	1 567	1 151	477	375	1 454		8 943	3 457		10 192
Receivables from Non-exchange Transactions - Property Rates	1400		848	345	805	9 724	221	1 153		13 097	11 904		13 373
Receivables from Exchange Transactions - Waste Water Management	1500		904	607	543	550	413	1 944		4 961	3 450		17 660
Receivables from Exchange Transactions - Waste Management	1600		483	323	290	315	239	1 107		2 757	1 951		8 923
Receivables from Exchange Transactions - Property Rental Debtors	1700		-	-	-	-	-	-		-	-		-
Interest on Arrear Debtor Accounts	1810		-	-	-	-	-	-		-	-		3 754
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820		-	-	-	-	-	-		-	-		-
Other	1900		118	88	77	62	64	611		1 021	814		2 795
Total By Income Source	2000	-	7 989	4 368	3 894	12 113	2 351	11 061	-	41 775	29 419	-	85 253
2014/15 - totals only			8054475 577	3583770 3/4	2991800	8359124 3/4	2377218 1/5	23103009 3/7		48 469	36 831		50998036 8/9
Debtors Age Analysis By Customer Group													
Organisations of State	2200		429	235	728	1 406	130	1 082		4 010	3 346		564
Commercial	2300		2 369	618	188	229	85	170		3 659	672		2 456
Households	2400		4 693	3 212	2 706	10 201	1 916	8 557		31 285	23 380		74 530
Other	2500		498	303	273	277	220	1 251		2 822	2 021		7 703
Total By Customer Group	2600	-	7 989	4 368	3 894	12 113	2 351	11 061	-	41 775	29 419	-	85 253

Creditors' analysis

Supporting Table SC4

NC073 Einthanjani - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	NT Code	Budget Year 2015/16							Prior year totals for chart (same period)		
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year		Over 1 Year	Total
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	4 002	26							4 028	54
Auditor General	0800	-								-	-
Other	0900	2 586								2 586	1 834
Total By Customer Type	1000	6 588	26	-	-	-	-	-	-	6 615	1 888

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Entitles	Entitles sub-total	TOTAL INVESTMENTS AND INTEREST
<p>NORTHERN BIGHT PROV PROVINCIAL TREAS Pixley ka Seme Re</p> <p>13 NOV 2005</p>		

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

Allocation and grant receipts and expenditure: - Operating Revenue Framework

NC073 Emthanjeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

Description	Ref	2014/15		Budget Year 2015/16						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		38 876	39 459	39 459	-	17 901	13 153	2 995	22.8%	39 459
Local Government Equitable Share		35 342	35 929	35 929	-	14 971	11 976	2 995	25.0%	35 929
Finance Management		1 600	1 600	1 600	-	1 600	533			1 600
Municipal Systems Improvement		934	930	930	-	930	310			930
EPWP Incentive		1 000	1 000	1 000	-	400	333			1 000
Energy Efficiency and Demand Management										
Integrated National Electrification Programme	3							-		
Provincial Government:		1 402	1 142	1 142	571	571	381	190	50.0%	1 142
Housing		645	-	-	-	-	-	-		-
Sport and Recreation	4	757	1 142	1 142	571	571	381	190	50.0%	1 142
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	40 278	40 601	40 601	571	18 472	13 534	3 185	23.5%	40 601
Capital Transfers and Grants										
National Government:		16 108	56 565	56 565	-	4 649	18 855	(14 206)	-75.3%	56 565
Municipal Infrastructure Grant (MIG)		16 108	11 898	11 898	-	3 149	3 966	(817)	-20.6%	11 898
Regional Bulk Infrastructure		-	10 000	10 000	-	-	3 333	(3 333)	-100.0%	10 000
Integrated National Electrification Programme		-	1 500	1 500	-	1 500	500	1 000	200.0%	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 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	571	23 121	32 389	(11 021)	-34.0%	97 166

Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October											
			2014/15	Budget Year 2015/16							
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:		12 181	39 459	39 459	1 148	4 813	13 153	(8 340)	-63.4%	39 459	
Local Government Equitable Share		8 428	35 929	35 929	845	3 030	11 976	(8 946)	-74.7%	35 929	
Finance Management		1 600	1 600	1 600	166	604	533	71	13.2%	1 600	
Municipal Systems Improvement		1 438	930	930	118	919	310	609	196.5%	930	
EPWP Incentive		715	1 000	1 000	20	259	333	(74)	-22.2%	1 000	
Provincial Government:		315	1 142	1 142	32	309	381	(72)	-18.8%	1 142	
Housing		-	-	-	-	167	-	167	#DIV/0!	-	
Sport and Recreation		315	1 142	1 142	32	142	381	(238)	-62.6%	1 142	
District Municipality:		-	-	-	-	-	-	-	-	-	
Other grant providers:		-	-	-	-	-	-	-	-	-	
Total operating expenditure of Transfers and Grants:		12 496	40 601	40 601	1 181	5 122	13 534	(8 412)	-62.2%	40 601	
Capital expenditure of Transfers and Grants											
National Government:		14 025	56 565	56 565	2 855	3 740	18 855	(15 115)	-80.2%	56 565	
Municipal Infrastructure Grant (MIG)		13 944	11 898	11 898	2 515	2 612	3 966	(1 354)	-34.1%	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	340	1 127	500	627	125.5%	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	2 855	3 740	18 855	(15 115)	-80.2%	56 565	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		26 521	97 166	97 166	4 035	8 861	32 389	(23 527)	-72.6%	97 166	

Expenditure on councillor and board members allowances and employee benefits

NC073 Emthamleni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

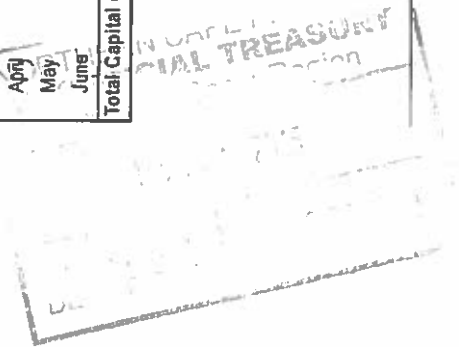
Summary of Employee and Councillor remuneration R thousands	Ref	2014/15		Budget Year 2015/16		YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual		
Councillors (Political Office Bearers plus Other)	1	A	B	C				D
Basic Salaries and Wages		2 801	3 170	3 170	236	937	(120)	3 170
Pension and UIF Contributions		337	-	-	27	109	109	-
Medical Aid Contributions		36	-	-	3	12	12	-
Motor Vehicle Allowance		908	1 051	1 051	72	284	350	1 051
Cellphone Allowance		1	313	313	-	-	104	313
Other benefits and allowances		-	47	47	-	-	18	47
Sub Total - Councillors		4 083	4 580	4 580	338	1 342	1 527	4 580
% Increase	4		12.2%	12.2%			(185)	12.2%
Senior Managers of the Municipality	3							
Basic Salaries and Wages		3 449	3 442	3 442	275	1 183	1 147	3 442
Pension and UIF Contributions		249	608	608	50	172	203	608
Medical Aid Contributions		131	110	110	4	38	37	110
Motor Vehicle Allowance		657	814	814	59	248	271	814
Cellphone Allowance		179	155	155	11	52	52	155
Other benefits and allowances		249	240	240	50	91	80	240
Sub Total - Senior Managers of Municipality		4 914	5 370	5 370	450	1 785	1 780	5 370
% Increase	4		9.3%	9.3%			(5)	9.3%
Other Municipal Staff								
Basic Salaries and Wages		42 453	46 748	46 748	3 994	15 364	15 583	46 748
Pension and UIF Contributions		6 973	8 057	8 057	648	2 587	2 686	8 057
Medical Aid Contributions		2 557	1 614	1 614	206	805	538	1 614
Overtime		2 432	2 006	2 006	239	822	669	2 006
Motor Vehicle Allowance		1 141	1 050	1 050	83	311	350	1 050
Cellphone Allowance		339	207	207	17	54	68	207
Housing Allowances		101	733	733	17	68	244	733
Other benefits and allowances		908	963	963	124	353	321	963
Post-retirement benefit obligations	2	201	56	56	-	20	19	56
Sub Total - Other Municipal Staff		57 104	61 434	61 434	5 328	20 385	20 478	61 434
% Increase	4		7.6%	7.6%			(93)	7.6%
Total Parent Municipality		66 101	71 384	71 384	6 116	23 512	23 795	71 384
% Increase			8.0%	8.0%			(283)	8.0%
TOTAL SALARY, ALLOWANCES & BENEFITS		66 101	71 384	71 384	6 116	23 512	23 795	71 384
% Increase	4		8.0%	8.0%			(283)	8.0%
TOTAL MANAGERS AND STAFF		62 016	66 804	66 804	5 778	22 170	22 268	66 804
% Increase	4		8.0%	8.0%			(98)	8.0%

Capital programme performance

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

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	12 135	63	63	12 135	12 072	99.5%	0%
August	561	7 647	7 647	7 647	530	593	19 782	19 189	97.0%	1%
September	1 968	3 391	3 391	3 391	378	970	23 173	22 203	95.8%	1%
October	1 652	253	253	253	2 897	3 867	23 425	19 558	83.5%	6%
November	333	13 879	13 879	13 879	-	-	37 304	-	-	-
December	1 180	1 930	1 930	1 930	-	-	39 234	-	-	-
January	271	5 803	5 803	5 803	-	-	45 038	-	-	-
February	15	3 131	3 131	3 131	-	-	48 168	-	-	-
March	2 675	9 587	9 587	9 587	-	-	57 756	-	-	-
April	1 130	87	87	87	-	-	57 842	-	-	-
May	1 261	4 535	4 535	4 535	-	-	62 377	-	-	-
June	2 696	4 967	4 967	4 967	-	-	67 344	-	-	-
Total Capital expenditure	14 559	67 344	67 344	67 344	3 867					

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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 Emthanjani - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		13 938	55 958	55 958	2 855	3 740	19 835	16 095	81.1%	55 958
Infrastructure - Road transport		13 856	8 500	8 500	-	-	2 833	2 833	100.0%	8 500
Roads, Pavements & Bridges		13 856	8 500	8 500	-	-	2 833	2 833	100.0%	8 500
Infrastructure - Electricity		-	1 500	1 500	340	1 127	500	(627)	-125.5%	1 500
Transmission & Reticulation		-	1 500	1 500	340	1 127	500	(627)	-125.5%	1 500
Infrastructure - Water		81	10 000	10 000	-	-	3 333	3 333	100.0%	10 000
Reticulation		81	10 000	10 000	-	-	3 333	3 333	100.0%	10 000
Infrastructure - Sanitation		-	35 958	35 958	2 515	2 612	13 168	10 556	80.2%	35 958
Sewerage purification		-	35 958	35 958	2 515	2 612	13 168	10 556	80.2%	35 958
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	13 938	55 958	55 958	2 855	3 740	19 835	16 095	81.1%	55 958

NC073 Emthanjeni - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October											
R thousands	Description	Ref	2014/15				Budget Year 2015/16				
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	Capital expenditure on renewal of existing assets by Asset Class/Sub-class	1									
	Infrastructure		172	8 237	8 237	-	14	2 746	2 732	99.5%	8 237
	Infrastructure - Road transport		172	2 800	2 800	-	-	933	933	100.0%	2 800
	Roads, Pavements & Bridges		172	2 800	2 800	-	-	933	933	100.0%	2 800
	Infrastructure - Electricity		-	5 226	5 226	-	-	1 742	1 742	100.0%	5 226
	Transmission & Reticalation		-	5 226	5 226	-	-	1 742	1 742	100.0%	5 226
	Infrastructure - Water		-	180	180	-	14	60	46	77.3%	180
	Water purification		-	180	180	-	14	60	46	77.3%	180
	Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
	Infrastructure - Other		-	31	31	-	-	10	10	100.0%	31
	Waste Management		-	31	31	-	-	10	10	100.0%	31
	Community		3	353	353	-	-	118	118	100.0%	353
	Parks & gardens		-	22	22	-	-	7	7	100.0%	22
	Sportsfields & stadia		-	39	39	-	-	13	13	100.0%	39
	Community halls		-	260	260	-	-	87	87	100.0%	260
	Cemeteries		3	31	31	-	-	10	10	100.0%	31
	Heritage assets		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Other assets		446	1 913	1 913	42	106	638	532	83.4%	1 913
	General vehicles		-	-	-	-	-	-	-	-	-
	Specialised vehicles		-	-	-	-	-	-	-	-	-
	Plant & equipment		130	845	845	-	52	282	229	81.5%	845
	Computers - hardware/equipment		212	339	339	28	28	113	85	74.9%	339
	Furniture and other office equipment		44	189	189	14	25	63	38	60.3%	189
	Other Buildings		60	540	540	-	-	180	180	100.0%	540
	Agricultural assets		-	-	-	-	-	-	-	-	-
	Biological assets		-	-	-	-	-	-	-	-	-
	Intangibles		-	-	-	-	-	-	-	-	-
	Computers - software & programming		-	884	884	-	9	295	286	97.1%	884
	Total Capital Expenditure on renewal of existing assets	1	621	11 386	11 386	42	128	3 795	3 668	96.6%	11 386

NC073 Erthanjani - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October												
Description	Ref	Budget Year 2015/16										
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD Variance	YTD Variance %	Full Year Forecast		
R thousands	1											
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		3 356	5 143	5 143	183	498	1 714	1 217	71.0%	5 143		
Infrastructure - Road transport		612	616	616	18	31	205	175	85.0%	616		
Roads, Pavements & Bridges		612	322	322	18	24	107	84	77.7%	322		
Storm water		-	294	294	-	7	98	91	93.0%	294		
Infrastructure - Electricity		1 374	1 342	1 342	33	127	447	321	71.7%	1 342		
Transmission & Reticulation		1 374	995	995	26	77	332	255	76.7%	995		
Street Lighting		-	347	347	7	49	116	66	57.3%	347		
Infrastructure - Water		859	1 145	1 145	133	340	382	41	10.8%	1 145		
Dams & Reservoirs		171	382	382	129	234	127	(106)	-83.8%	382		
Water purification		269	-	-	-	-	-	-	-	-		
Reticulation		419	763	763	4	107	254	148	58.0%	763		
Infrastructure - Sanitation		289	64	64	-	-	21	21	100.0%	64		
Reticulation		289	64	64	-	-	21	21	100.0%	64		
Infrastructure - Other		211	1 975	1 975	-	-	858	658	100.0%	1 975		
Waste Management		211	1 975	1 975	-	-	858	658	100.0%	1 975		
Community		1 725	3 098	3 098	445	718	1 033	314	30.4%	3 098		
Parks & gardens		9	19	19	17	17	6	(11)	-179.9%	19		
Sportsfields & stadia		38	47	47	-	-	16	16	100.0%	47		
Swimming pools		257	603	603	14	29	201	172	85.5%	603		
Community halls		367	892	892	128	128	231	103	44.5%	892		
Libraries		43	47	47	-	-	16	16	100.0%	47		
Fire, safety & emergency		940	1 612	1 612	255	474	537	63	11.8%	1 612		
Cemeteries		24	-	-	-	-	-	-	-	-		
Other		46	79	79	31	70	26	(44)	-166.1%	79		
Heritage assets		-	-	-	-	-	-	-	-	-		
Investment Properties		1	-	-	-	-	-	-	-	-		
Housing development		1	-	-	-	-	-	-	-	-		
Other assets		3 750	7 068	7 068	439	1 102	2 356	1 254	53.2%	7 068		
General vehicles		1 742	3 731	3 731	205	594	1 244	649	52.2%	3 731		
Specialised vehicles		54	-	-	-	-	-	-	-	-		
Plant & equipment		287	774	774	93	164	258	94	38.5%	774		
Computers - hardware/equipment		504	380	380	18	30	127	97	76.5%	380		
Furniture and other office equipment		486	631	631	-	51	210	160	76.0%	631		
Other Buildings		558	1 436	1 436	123	242	479	236	49.3%	1 436		
Other Land		22	-	-	-	-	-	-	-	-		
Other		97	116	116	-	21	39	18	45.3%	116		
Agricultural assets		-	-	-	-	-	-	-	-	-		
Biological assets		-	-	-	-	-	-	-	-	-		
Intangibles		42	1 308	1 308	282	425	436	11	2.6%	1 308		
Computers - software & programming		42	1 308	1 308	282	425	436	11	2.6%	1 308		
Total Repairs and Maintenance Expenditure		8 872	16 618	16 618	1 349	2 743	5 539	2 796	50.5%	16 618		
Specialised vehicles		54	-	-	-	-	-	-	-	-		
Refuse		54	-	-	-	-	-	-	-	-		

NC073 Emthanjeni - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October										
Description		Ref	2014/15		Budget Year 2015/16					
R thousands		1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure										
Infrastructure - Road transport			41 234	5 058	5 058	-	-	-	-	5 058
Roads, Pavements & Bridges			18 940	2 582	2 582	-	-	-	-	2 582
Infrastructure - Electricity			18 940	2 582	2 582	-	-	-	-	2 582
Transmission & Reticulation			6 764	511	511	-	-	-	-	511
Infrastructure - Water			6 764	511	511	-	-	-	-	511
Reticulation			7 441	1 013	1 013	-	-	-	-	1 013
Infrastructure - Sanitation			7 441	1 013	1 013	-	-	-	-	1 013
Reticulation			4 735	725	725	-	-	-	-	725
Infrastructure - Other			4 735	725	725	-	-	-	-	725
Waste Management			3 353	227	227	-	-	-	-	227
Community			3 353	227	227	-	-	-	-	227
Community halls			11 432	1 539	1 539	-	-	-	-	1 539
Libraries			4 870	651	651	-	-	-	-	651
Clinics			3 517	488	488	-	-	-	-	488
Cemeteries			947	133	133	-	-	-	-	133
Other			744	132	132	-	-	-	-	132
Heritage assets			1 353	135	135	-	-	-	-	135
Investment properties			-	-	-	-	-	-	-	-
Other			338	22	22	-	-	-	-	-
Other assets			338	22	22	-	-	-	-	-
General vehicles			15 081	2 629	2 629	-	-	-	-	2 629
Specialised vehicles			4 382	346	346	-	-	-	-	346
Plant & equipment			4 400	1 868	1 868	-	-	-	-	1 868
Computers - hardware/equipment			440	-	-	-	-	-	-	-
Furniture and other office equipment			3 353	122	122	-	-	-	-	122
Civils Land and Buildings			138	12	12	-	-	-	-	12
Other Buildings			676	52	52	-	-	-	-	52
Agricultural assets			1 691	228	228	-	-	-	-	228
Biological assets			-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-
Total Depreciation			88 084	9 248	9 248	-	-	-	-	-
Specialised vehicles			4 400	1 868	1 868	-	-	-	-	1 868
Refuge			4 400	1 868	1 868	-	-	-	-	1 868

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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	2 897
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	3 867	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 1Yr
Budget Year 2015/	-	7 989	4 368	3 894	12 113	2 351	11 061	-
2014/15	-	8 054	3 584	2 992	8 359	2 377	23 103	-

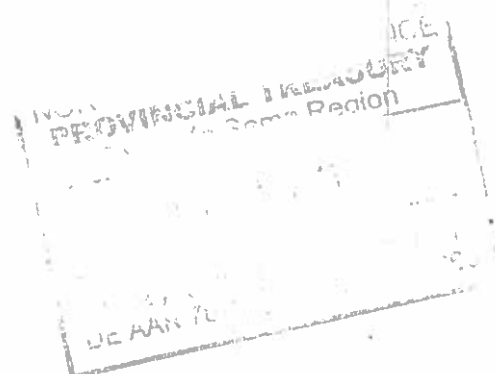


Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2014/15	Budget Year 2015/16
Organs of State	3 890	4 010
Commercial	3 549	3 659
Households	30 346	31 285
Other	2 737	2 822

Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deduction	VAT (output les Pensions / Retir	Loan repaymen	Trade Creditors	Auditor Genera	Other	
2014/15	-	-	-	-	-	-	54	-	1 834
Budget Year 2015/	-	-	-	-	-	-	4 028	-	2 586

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

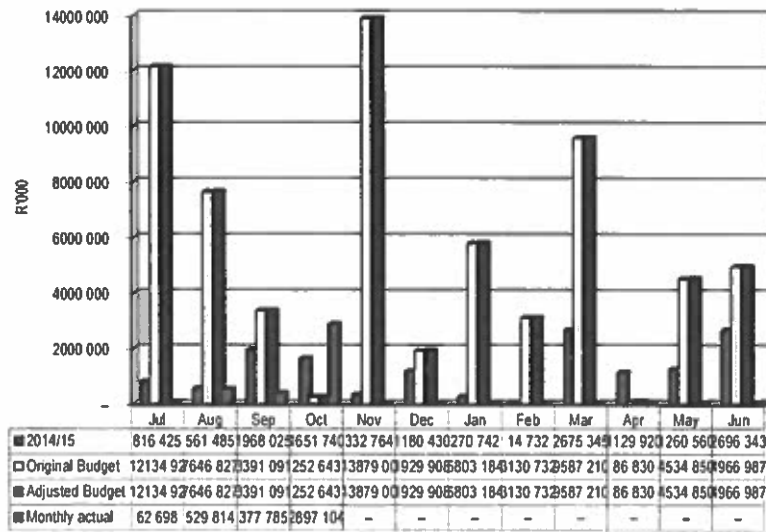


Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target

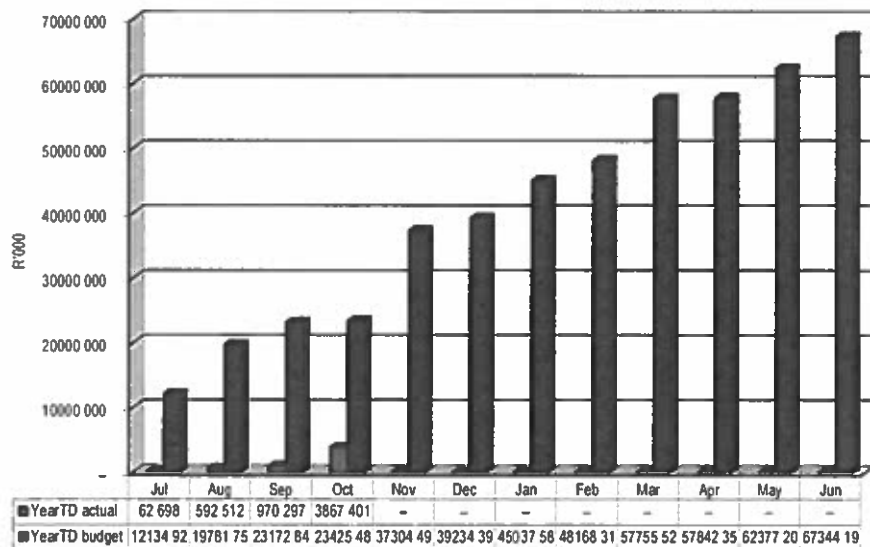
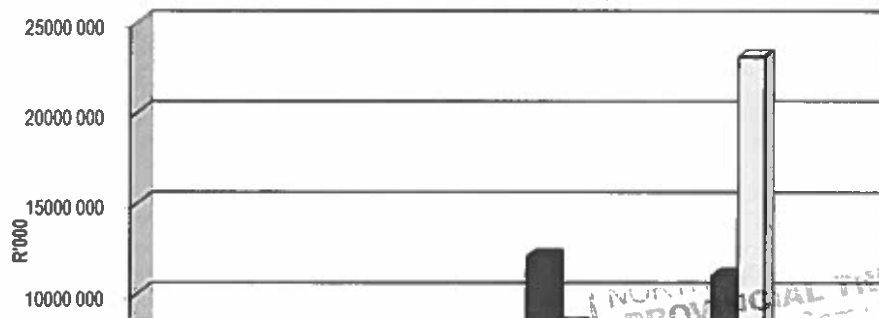


Chart C3 Aged Consumer Debtors Analysis



Handwritten signature/initials.

Stamp: NORTH WEST PROVINCIAL TREASURY
DEPT OF FINANCE
DATE: 14 MAR 2016
TIME: 10:00 AM

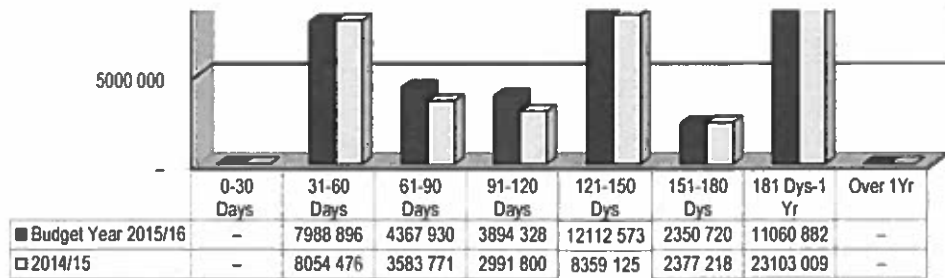


Chart C4 Consumer Debtors (total by Debtor Customer Category)

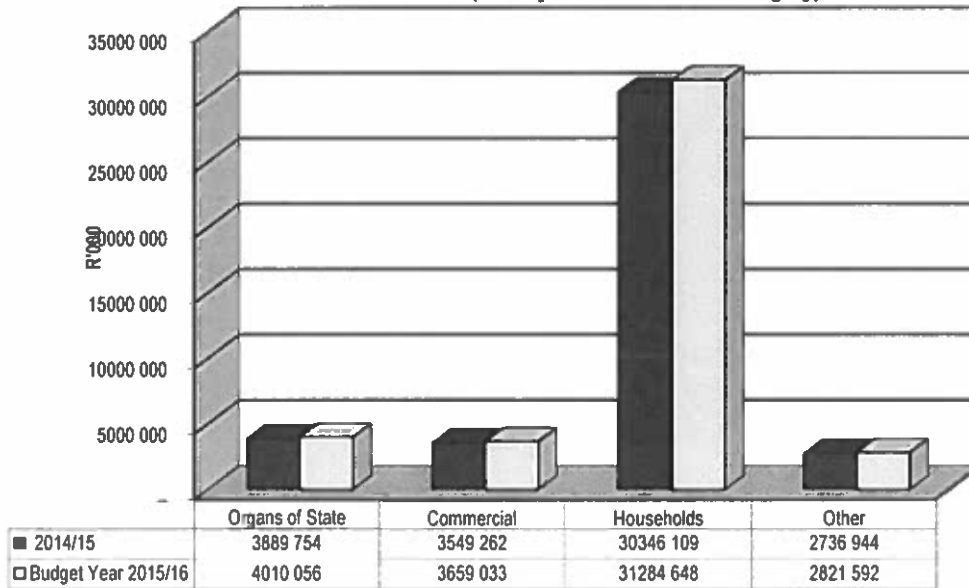
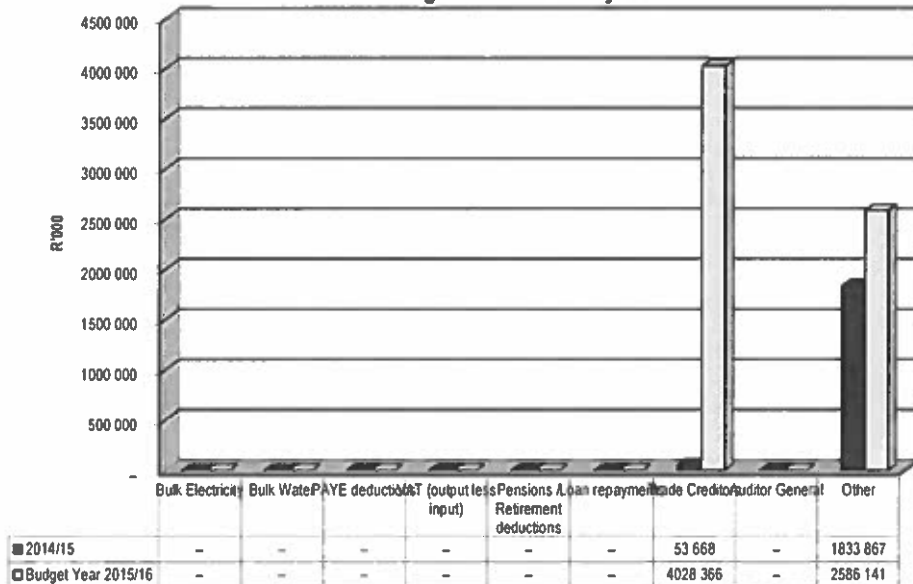


Chart C5 Aged Creditors Analysis



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

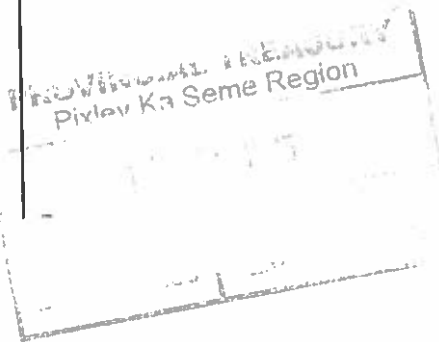
Print Name Isak Visser

Municipal manager of Emthanjeni (NC073)

Signature

Date

10/11/2015



NORTHERN CAPE PROVINCE
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