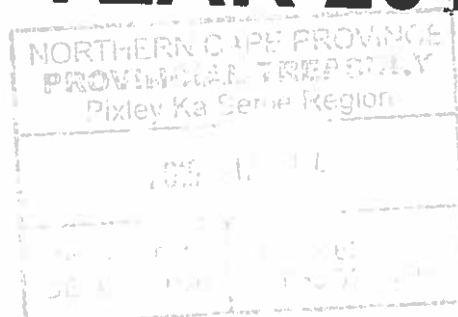


EMTHANJENI MUNICIPALITY



NOVEMBER MONTHLY BUDGET STATEMENT FOR THE YEAR 2015-2016



SCHEDULE C:

MONTHLY AND SUPPORTING DOCUMENTATION OF A MUNICIPALITY

Copies of this document can be viewed:

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

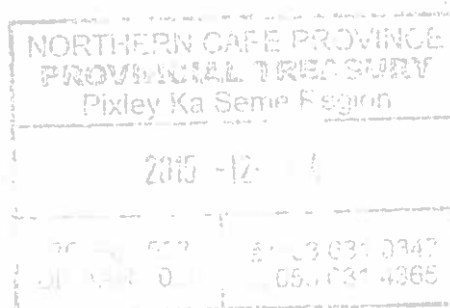
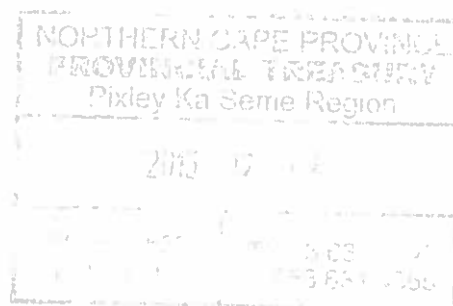


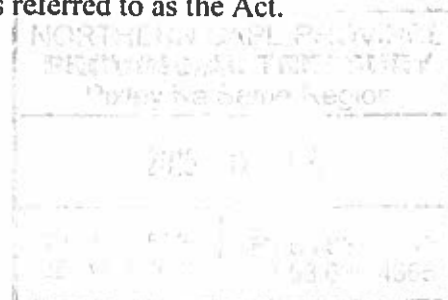
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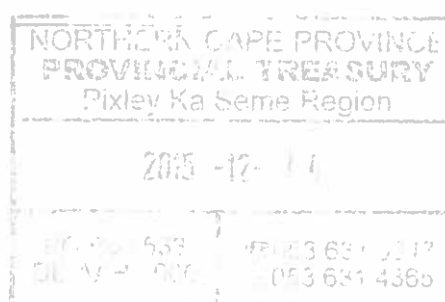


Glossary

- **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 November 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

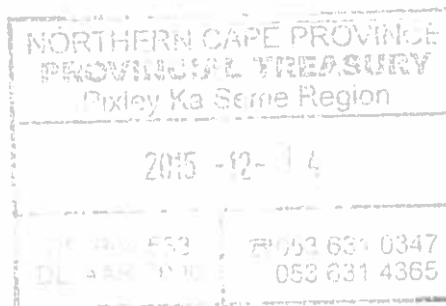
There are no financial problems affecting the municipality. Monitoring and implementation of the capital projects remains a priority.

1.1.2 Relevant information

Year-to-date operating revenue realised is 11% above the year-to-date budget for November 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 17% below the year-to-date operating expenditure. 7% of the total capital budget has been spent at 30 November 2015, with 95.6% 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 November 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 11%, R9.328 million above year-to-date budget projections for November 2015².

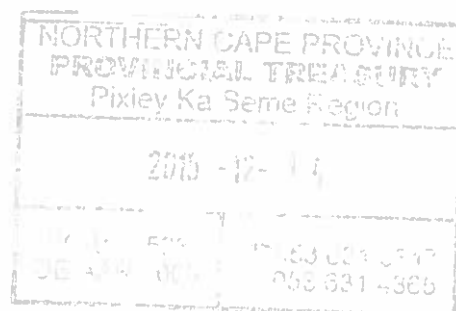
Operating expenditure by type

Year-to-date expenditure is 17% or R15.849 million, below the year-to-date budget as at 30 November 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 R4.602 million or 7% of the capital budget of R67.3 million⁴. 95.6% of expenditure to date has been funded from capital grants recognised⁵.

Refer to Section 4 - Table C5 for more detail.

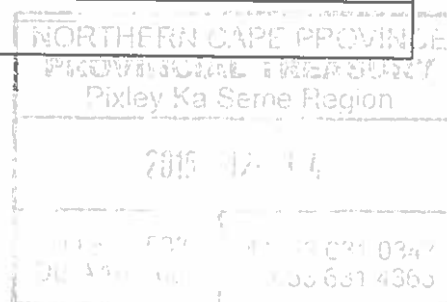
Cash flows

The financial year commenced with negative cash & cash equivalents balance of -R1, 283million⁶ and this has increased by R10, 366 million during the year-to-date to R 9, 083 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 | 6 639 |
| | Transfers recognised - operational | 11 152 |
| | Other revenue | (1 025) |
| 2 | <u>Expenditure By Type</u> | |
| | Debt impairment | (4 762) |
| | Depreciation & asset impairment | (3 853) |
| | Bulk purchases | 3 841 |
| | Other expenditure | (6 446) |
| 3 | <u>Capital Expenditure</u> | |
| | Road transport | (4 206) |
| | Water | (4 228) |
| | Waste water management | (12 434) |
| 4 | <u>Financial Position</u> | |
| 5 | <u>Cash Flow</u> | |
| | Other revenue | (2 724) |
| | Government - operating | 12 032 |
| | Government - capital | (14 545) |
| | Capital assets | (21 356) |



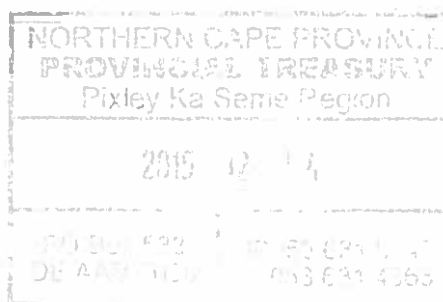
3.4 Remedial or corrective steps

| 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 - M05 November

| 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 | 1 035 | 18 099 | 11 459 | 6 639 | 58% | 27 503 |
| Service charges | 86 968 | 108 111 | 108 111 | 7 900 | 40 394 | 45 046 | (4 652) | -10% | 108 111 |
| Investment revenue | 950 | 715 | 715 | 3 | 38 | 298 | (260) | -87% | 715 |
| Transfers recognised - operational | 40 278 | 40 601 | 40 601 | 10 591 | 28 069 | 16 917 | 11 152 | 66% | 40 601 |
| Other own revenue | 26 895 | 34 768 | 34 768 | 2 159 | 10 936 | 14 487 | (3 551) | -25% | 34 768 |
| Total Revenue (excluding capital transfers and contributions) | 176 996 | 211 697 | 211 697 | 21 689 | 97 535 | 88 207 | 9 328 | 11% | 211 697 |
| Employee costs | 61 975 | 66 804 | 66 804 | 5 797 | 27 967 | 27 834 | 133 | 0% | 66 804 |
| Remuneration of Councillors | 4 083 | 4 580 | 4 580 | 338 | 1 680 | 1 908 | (228) | -12% | 4 580 |
| Depreciation & asset impairment | 1 | 9 248 | 9 248 | - | - | 3 853 | (3 853) | -100% | 9 248 |
| Finance charges | 588 | 2 556 | 2 556 | 13 | 235 | 1 065 | (830) | -78% | 2 556 |
| Materials and bulk purchases | 53 357 | 61 743 | 61 743 | 4 279 | 28 192 | 25 726 | 2 466 | 10% | 61 743 |
| Transfers and grants | 10 898 | 12 938 | 12 938 | 947 | 5 465 | 6 734 | (1 269) | -19% | 12 938 |
| Other expenditure | 31 966 | 63 028 | 63 028 | 2 811 | 12 649 | 24 930 | (12 281) | -49% | 63 028 |
| Total Expenditure | 162 868 | 220 896 | 220 896 | 14 186 | 76 189 | 92 051 | (15 862) | -17% | 220 896 |
| Surplus/(Deficit) | 14 128 | (9 199) | (9 199) | 7 503 | 21 346 | (3 844) | 25 190 | -655% | (9 199) |
| Transfers recognised - capital | - | 56 565 | 56 565 | - | 1 500 | 23 569 | (22 069) | -94% | 56 565 |
| Contributions & Contributed assets | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 14 128 | 47 366 | 47 366 | 7 503 | 22 846 | 19 725 | 3 121 | 16% | 47 366 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 14 128 | 47 366 | 47 366 | 7 503 | 22 846 | 19 725 | 3 121 | 16% | 47 366 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 14 559 | 67 344 | 67 344 | 734 | 4 602 | 27 540 | (22 939) | -83% | 67 344 |
| Capital transfers recognised | 13 941 | 55 958 | 55 958 | 675 | 4 415 | 23 316 | (18 901) | -81% | 55 958 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - |
| Borrowing | - | 5 046 | 5 046 | - | - | 105 | (105) | -100% | 5 046 |
| Internally generated funds | 618 | 6 341 | 6 341 | 59 | 187 | 4 119 | (3 932) | -95% | 6 341 |
| Total sources of capital funds | 14 559 | 67 344 | 67 344 | 734 | 4 602 | 27 540 | (22 939) | -83% | 67 344 |
| Financial position | | | | | | | | | |
| Total current assets | 121 617 | 109 842 | 109 842 | | 129 661 | | | | 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 | | 91 649 | | | | 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 | | 935 135 | | | | 953 136 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 17 294 | 55 260 | 55 260 | 9 983 | 25 072 | 23 025 | (2 047) | -9% | 55 260 |
| Net cash from (used) investing | (13 421) | (59 374) | (59 374) | (719) | (4 572) | (24 739) | (20 168) | 82% | (59 374) |
| Net cash from (used) financing | (2 564) | 1 096 | 1 096 | (181) | (1 190) | 457 | 1 647 | 360% | 1 096 |
| Cash/cash equivalents at the month/year end | 1 595 | 606 | 606 | - | 18 028 | 2 366 | (15 661) | -662% | (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 | - | 8 375 | 4 554 | 3 736 | 3 640 | 11 837 | 12 756 | - | 44 899 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 6 855 | 291 | - | | | | | | 7 146 |

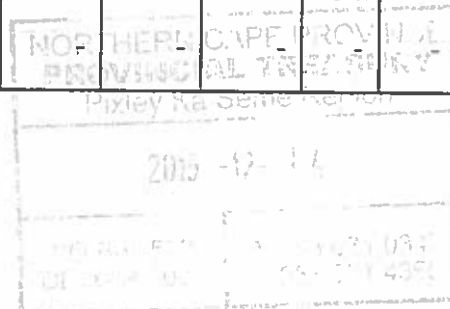


Table C2: Monthly Budget Statement – Financial Performance (standard classification)

NC073 Emthanjeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M05 November

| 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 | | |
| 1 | Revenue - Standard | | | | | | | | | | | | |
| | Governance and administration | | | | | | | | | | | | |
| | Executive and council | | 43 119 | 46 348 | 46 348 | 5 538 | 31 058 | 19 312 | 11 744 | 61% | 46 348 | | |
| | Budget and treasury office | | 5 645 | 3 335 | 3 335 | 860 | 2 291 | 1 390 | 902 | 85% | 3 335 | | |
| | Corporate services | | 37 391 | 42 932 | 42 932 | 4 673 | 28 726 | 17 888 | 10 837 | 61% | 42 932 | | |
| | | | 84 | 80 | 80 | 5 | 39 | 33 | 5 | 16% | 80 | | |
| | Community and public safety | | | | | | | | | | | | |
| | Community and social services | | 6 227 | 10 229 | 10 229 | 148 | 2 478 | 4 262 | (1 784) | -42% | 10 229 | | |
| | Sport and recreation | | 1 510 | 1 844 | 1 844 | 74 | 898 | 768 | 129 | 17% | 1 844 | | |
| | Public safety | | 112 | 114 | 114 | 25 | 60 | 48 | 13 | 27% | 114 | | |
| | Housing | | 3 927 | 8 232 | 8 232 | 48 | 1 507 | 3 430 | (1 923) | -56% | 8 232 | | |
| | Health | | 678 | 39 | 39 | 3 | 13 | 16 | (3) | -18% | 39 | | |
| | Economic and environmental services | | | | | | | | | | | | |
| | Planning and development | | 1 028 | 13 110 | 13 110 | 303 | 710 | 5 462 | (4 753) | -87% | 13 110 | | |
| | Road transport | | 1 000 | 3 395 | 3 395 | 300 | 700 | 1 415 | (715) | -51% | 3 395 | | |
| | Environmental protection | | 28 | 9 715 | 9 715 | 3 | 10 | 4 048 | (4 038) | -100% | 9 715 | | |
| | Trading services | | | | | | | | | | | | |
| | Electricity | | 126 621 | 198 576 | 198 576 | 15 700 | 64 792 | 82 740 | (17 948) | -22% | 198 576 | | |
| | Water | | 62 505 | 83 494 | 83 494 | 6 381 | 31 789 | 34 789 | (3 000) | -9% | 83 494 | | |
| | Waste water management | | 27 143 | 41 211 | 41 211 | 3 233 | 12 884 | 17 171 | (4 287) | -25% | 41 211 | | |
| | Waste management | | 23 208 | 59 345 | 59 345 | 3 787 | 12 580 | 24 727 | (12 147) | -49% | 59 345 | | |
| Other | | 13 766 | 14 526 | 14 526 | 2 298 | 7 538 | 6 053 | 1 486 | 25% | 14 526 | | | |
| | Total Revenue - Standard | 2 | 176 995 | 268 262 | 268 262 | 21 688 | 99 035 | 111 776 | (12 741) | -11% | 268 262 | | |
| 2 | Expenditure - Standard | | | | | | | | | | | | |
| | Governance and administration | | | | | | | | | | | | |
| | Executive and council | | 34 062 | 46 086 | 46 086 | 3 170 | 15 149 | 19 202 | (4 053) | -21% | 46 086 | | |
| | Budget and treasury office | | 10 849 | 13 292 | 13 292 | 1 156 | 4 481 | 5 538 | (1 077) | -19% | 13 292 | | |
| | Corporate services | | 12 484 | 20 440 | 20 440 | 1 050 | 6 096 | 8 516 | (2 420) | -28% | 20 440 | | |
| | | | 10 729 | 12 354 | 12 354 | 864 | 4 591 | 5 147 | (556) | -11% | 12 354 | | |
| | Community and public safety | | 21 286 | 29 011 | 29 011 | 1 894 | 8 921 | 12 104 | (3 182) | -26% | 29 011 | | |
| | Community and social services | | 7 441 | 11 629 | 11 629 | 600 | 3 036 | 4 860 | (1 824) | -38% | 11 629 | | |
| | Sport and recreation | | 3 934 | 4 162 | 4 162 | 324 | 1 377 | 1 736 | (359) | -21% | 4 162 | | |
| | Public safety | | 7 741 | 10 818 | 10 818 | 592 | 3 481 | 4 507 | (1 026) | -23% | 10 818 | | |
| | Housing | | 2 168 | 2 218 | 2 218 | 179 | 1 026 | 924 | 102 | 11% | 2 218 | | |
| | Health | | 2 | 183 | 183 | 0 | 76 | (76) | 183 | -100% | 183 | | |
| | Economic and environmental services | | | | | | | | | | | | |
| | Planning and development | | 19 297 | 27 157 | 27 157 | 1 734 | 8 095 | 11 315 | (3 220) | -28% | 27 157 | | |
| | Road transport | | 8 942 | 10 663 | 10 663 | 988 | 4 136 | 4 443 | (307) | -7% | 10 663 | | |
| | Environmental protection | | 10 354 | 16 493 | 16 493 | 746 | 3 980 | 6 872 | (2 912) | -42% | 16 493 | | |
| | Trading services | | | | | | | | | | | | |
| | Electricity | | 86 599 | 117 903 | 117 903 | 7 440 | 43 362 | 49 122 | (5 760) | -12% | 117 903 | | |
| | Water | | 55 746 | 69 900 | 69 900 | 4 578 | 29 628 | 29 125 | 703 | 2% | 69 900 | | |
| | Waste water management | | 9 086 | 15 894 | 15 894 | 910 | 4 364 | 6 622 | (2 259) | -34% | 15 894 | | |
| | Waste management | | 9 742 | 16 925 | 16 925 | 934 | 4 169 | 7 035 | (2 866) | -41% | 16 925 | | |
| Other | | 12 025 | 15 184 | 15 184 | 1 019 | 5 000 | 6 340 | (1 339) | -21% | 15 184 | | | |
| | Total Expenditure - Standard | 3 | 162 868 | 220 896 | 220 896 | 14 186 | 76 189 | 92 051 | (15 862) | -17% | 220 896 | | |
| | Surplus/ (Deficit) for the year | | 14 128 | 47 366 | 47 366 | 7 503 | 22 846 | 19 725 | 3 121 | 18% | 47 366 | | |

PROVINCIAL TREASURY
DIBENI KENYA REGION
2015 12 11
PO53 601 6347
PO53 601 6368

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

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

NC073 Emthanjeni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

| Vote Description | | | 2014/15 | | Budget Year 2015/16 | | | | | | Full Year Forecast |
|--|----------|-----------------|-----------------|-----------------|---------------------|---------------|----------------|-----------------|----------------|----------------|--------------------|
| R thousands | Ref | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | | |
| Revenue by Vote | | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | 1 | 5 645 | 3 335 | 3 335 | 860 | 2 291 | 1 390 | 902 | 64.9% | 3 335 | |
| Vote 2 - FINANCE AND ADMINISTRATION | | 37 475 | 43 012 | 43 012 | 4 678 | 28 764 | 17 922 | 10 842 | 60.5% | 43 012 | |
| Vote 3 - PLANNING AND DEVELOPMENT | | 1 000 | 3 395 | 3 395 | 300 | 700 | 1 415 | (715) | -50.5% | 3 395 | |
| Vote 4 - HEALTH | | - | - | - | - | - | - | - | - | - | |
| Vote 5 - COMMUNITY AND SOCIAL SERVICES | | 1 510 | 1 844 | 1 844 | 74 | 898 | 768 | 129 | 16.8% | 1 844 | |
| Vote 6 - PUBLIC SAFETY | | 3 927 | 8 232 | 8 232 | 46 | 1 507 | 3 430 | (1 923) | -56.1% | 8 232 | |
| Vote 7 - SPORT AND RECREATION | | 113 | 114 | 114 | 25 | 60 | 48 | 13 | 26.5% | 114 | |
| Vote 8 - ROAD TRANSPORT | | 28 | 9 715 | 9 715 | 3 | 10 | 4 048 | (4 038) | -99.8% | 9 715 | |
| Vote 9 - OTHER | | - | - | - | - | - | - | - | - | - | |
| Vote 10 - HOUSING SERVICES | | 678 | 39 | 39 | 3 | 13 | 16 | (3) | -18.4% | 39 | |
| Vote 11 - WASTE MANAGEMENT | | 13 766 | 14 526 | 14 526 | 2 298 | 7 538 | 6 053 | 1 486 | 24.5% | 14 526 | |
| Vote 12 - WASTE WATER MANAGEMENT | | 23 208 | 59 345 | 59 345 | 3 787 | 12 580 | 24 727 | (12 147) | -49.1% | 59 345 | |
| Vote 13 - ELECTRICITY | | 62 505 | 83 494 | 83 494 | 6 381 | 31 789 | 34 789 | (3 000) | -8.6% | 83 494 | |
| Vote 14 - WATER | | 27 143 | 41 211 | 41 211 | 3 233 | 12 884 | 17 171 | (4 287) | -25.0% | 41 211 | |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | |
| Total Revenue by Vote | 2 | 176 996 | 268 262 | 268 262 | 21 688 | 99 035 | 111 776 | (12 741) | -11.4% | 268 262 | |
| Expenditure by Vote | | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | 1 | 10 849 | 13 292 | 13 292 | 1 156 | 4 461 | 5 538 | (1 077) | -19.5% | 13 292 | |
| Vote 2 - FINANCE AND ADMINISTRATION | | 23 213 | 32 794 | 32 794 | 2 015 | 10 688 | 13 664 | (2 976) | -21.8% | 32 794 | |
| Vote 3 - PLANNING AND DEVELOPMENT | | 8 942 | 10 663 | 10 663 | 988 | 4 136 | 4 443 | (307) | -6.9% | 10 663 | |
| Vote 4 - HEALTH | | 2 | 183 | 183 | - | 0 | 76 | (76) | -99.8% | 183 | |
| Vote 5 - COMMUNITY AND SOCIAL SERVICES | | 7 441 | 11 629 | 11 629 | 600 | 3 036 | 4 860 | (1 824) | -37.5% | 11 629 | |
| Vote 6 - PUBLIC SAFETY | | 7 741 | 10 818 | 10 818 | 592 | 3 481 | 4 507 | (1 026) | -22.8% | 10 818 | |
| Vote 7 - SPORT AND RECREATION | | 3 934 | 4 162 | 4 162 | 324 | 1 377 | 1 736 | (359) | -20.7% | 4 162 | |
| Vote 8 - ROAD TRANSPORT | | 10 354 | 16 493 | 16 493 | 746 | 3 960 | 6 872 | (2 912) | -42.4% | 16 493 | |
| Vote 9 - OTHER | | 1 624 | 739 | 739 | 148 | 662 | 308 | 354 | 114.9% | 739 | |
| Vote 10 - HOUSING SERVICES | | 2 168 | 2 218 | 2 218 | 179 | 1 026 | 924 | 102 | 11.0% | 2 218 | |
| Vote 11 - WASTE MANAGEMENT | | 12 025 | 15 184 | 15 184 | 1 019 | 5 000 | 6 340 | (1 339) | -21.1% | 15 184 | |
| Vote 12 - WASTE WATER MANAGEMENT | | 9 742 | 16 925 | 16 925 | 934 | 4 169 | 7 035 | (2 866) | -40.7% | 16 925 | |
| Vote 13 - ELECTRICITY | | 55 746 | 69 900 | 69 900 | 4 576 | 29 828 | 29 125 | 703 | 2.4% | 69 900 | |
| Vote 14 - WATER | | 9 086 | 15 894 | 15 894 | 910 | 4 364 | 6 622 | (2 259) | -34.1% | 15 894 | |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | |
| Total Expenditure by Vote | 2 | 162 868 | 220 896 | 220 896 | 14 186 | 76 189 | 92 051 | (15 862) | -17.2% | 220 896 | |
| Surplus/ (Deficit) for the year | 2 | 14 128 | 47 366 | 47 366 | 7 503 | 22 846 | 19 725 | 3 121 | 15.8% | 47 366 | |

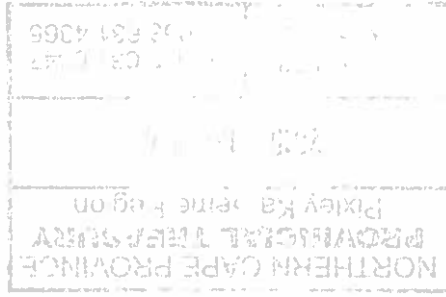


Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)

| NC073 Ermtanjeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November | | | | | | | | | | | |
|---|-----|---------------------|---------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | Budget Year 2015/16 | | | | | | | | | |
| | | 2014/15 | | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | Audited Outcome | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | |
| Property rates | | 21 905 | 27 503 | 27 503 | 1 035 | 18 099 | 11 459 | 6 639 | 58% | 27 503 | |
| Property rates - penalties & collection charges | | - | - | - | - | - | - | - | - | - | |
| Service charges - electricity revenue | | 41 509 | 57 935 | 57 935 | 3 834 | 20 109 | 24 139 | (4 030) | -17% | 57 935 | |
| Service charges - water revenue | | 22 510 | 26 111 | 26 111 | 2 026 | 10 093 | 10 880 | (787) | -7% | 26 111 | |
| Service charges - sanitation revenue | | 14 300 | 14 888 | 14 888 | 1 274 | 6 358 | 6 203 | 154 | 2% | 14 888 | |
| Service charges - refuse revenue | | 8 245 | 8 937 | 8 937 | 734 | 3 666 | 3 724 | (58) | -2% | 8 937 | |
| Service charges - other | | 405 | 240 | 240 | 32 | 168 | 100 | 68 | 69% | 240 | |
| Rental of facilities and equipment | | 1 190 | 652 | 652 | 69 | 328 | 272 | 57 | 21% | 652 | |
| Interest earned - external investments | | 950 | 715 | 715 | 3 | 38 | 298 | (260) | -87% | 715 | |
| Interest earned - outstanding debtors | | 816 | 873 | 873 | 47 | 209 | 364 | (155) | -43% | 873 | |
| Dividends received | | - | - | - | - | - | - | - | - | - | |
| Fines | | 3 759 | 7 581 | 7 581 | 33 | 1 417 | 3 159 | (1 741) | -55% | 7 581 | |
| Licences and permits | | 348 | 2 099 | 2 099 | 29 | 160 | 875 | (714) | -82% | 2 099 | |
| Agency services | | - | - | - | - | - | - | - | - | - | |
| Transfers recognised - operational | | 40 278 | 40 601 | 40 601 | 10 591 | 28 069 | 16 917 | 11 152 | 66% | 40 601 | |
| Other revenue | | 19 688 | 23 434 | 23 434 | 1 964 | 8 739 | 9 764 | (1 025) | -11% | 23 434 | |
| Gains on disposal of PPE | | 1 094 | 130 | 130 | 15 | 82 | 54 | 28 | 51% | 130 | |
| Total Revenue (excluding capital transfers and contributions) | | 176 996 | 211 697 | 211 697 | 21 689 | 97 535 | 88 207 | 9 328 | 11% | 211 697 | |
| Expenditure By Type | | | | | | | | | | | |
| Employee related costs | | 61 975 | 66 804 | 66 804 | 5 797 | 27 967 | 27 834 | 133 | 0% | 66 804 | |
| Remuneration of councillors | | 4 083 | 4 580 | 4 580 | 338 | 1 680 | 1 908 | (228) | -12% | 4 580 | |
| Debt impairment | | - | 11 429 | 11 429 | - | - | 4 762 | (4 762) | -100% | 11 429 | |
| Depreciation & asset impairment | | 1 | 9 248 | 9 248 | - | - | 3 853 | (3 853) | -100% | 9 248 | |
| Finance charges | | 588 | 2 556 | 2 556 | 13 | 235 | 1 065 | (830) | -78% | 2 556 | |
| Bulk purchases | | 47 036 | 53 094 | 53 094 | 3 706 | 25 964 | 22 123 | 3 841 | 17% | 53 094 | |
| Other materials | | 6 321 | 8 648 | 8 648 | 573 | 2 229 | 3 603 | (1 375) | -38% | 8 648 | |
| Contracted services | | 6 244 | 9 629 | 9 629 | 306 | 2 953 | 4 012 | (1 060) | -26% | 9 629 | |
| Transfers and grants | | 10 898 | 12 938 | 12 938 | 947 | 5 465 | 6 734 | (1 269) | -19% | 12 938 | |
| Other expenditure | | 25 723 | 41 969 | 41 969 | 2 505 | 9 696 | 16 156 | (6 459) | -40% | 41 969 | |
| Loss on disposal of PPE | | - | - | - | - | - | - | - | - | - | |
| Total Expenditure | | 162 868 | 220 896 | 220 896 | 14 186 | 76 189 | 92 051 | (15 862) | -17% | 220 896 | |
| Surplus/(Deficit) | | 14 128 | (9 199) | (9 199) | 7 503 | 21 346 | (3 844) | 25 190 | (0) | (9 199) | |
| Transfers recognised - capital | | - | 56 565 | 56 565 | - | 1 500 | 23 569 | (22 069) | (0) | 56 565 | |
| Contributions recognised - capital | | - | - | - | - | - | - | - | - | - | |
| Contributed assets | | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after capital transfers & contributions | | 14 128 | 47 366 | 47 366 | 7 503 | 22 846 | 19 725 | - | - | 47 366 | |
| Taxation | | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after taxation | | - | - | - | - | - | - | - | - | - | |
| Attributable to minorities | | 14 128 | 47 366 | 47 366 | 7 503 | 22 846 | 19 725 | - | - | 47 366 | |
| Surplus/(Deficit) attributable to municipality | | - | - | - | - | - | - | - | - | - | |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - | |
| Surplus/ (Deficit) for the year | | 14 128 | 47 366 | 47 366 | 7 503 | 22 846 | 19 725 | - | - | 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) - M05 November

| Capital Expenditure (municipal vote, standard classification and funding) - M05 NOVEMBER | | | | | | | | | | |
|--|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|--------------|-------------------|-----------------------|
| Vote Description R thousands | 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 |
| Capital Expenditure - Standard Classification | 1 | | | | | | | | | |
| <i>Governance and administration</i> | | | | | | | | | | |
| Executive and council | | 316 | 2 056 | 2 056 | 14 | 66 | 857 | (791) | -92% | 2 056 |
| Budget and treasury office | | 54 | 159 | 159 | - | 28 | 66 | (38) | -57% | 159 |
| Corporate services | | 116 | 1 369 | 1 369 | 12 | 22 | 570 | (549) | -96% | 1 369 |
| <i>Community and public safety</i> | | | | | | | | | | |
| Community and social services | | 146 | 528 | 528 | 2 | 16 | 220 | (204) | -93% | 528 |
| Sport and recreation | | 97 | 657 | 657 | - | 63 | 274 | (211) | -77% | 657 |
| Public safety | | 88 | 261 | 261 | - | 52 | 109 | (128) | -100% | 307 |
| Housing | | 9 | 88 | 88 | - | 10 | 37 | (57) | -52% | 261 |
| Health | | - | - | - | - | - | - | (26) | -71% | 88 |
| <i>Economic and environmental services</i> | | | | | | | | | | |
| Planning and development | | 14 064 | 11 737 | 11 737 | 679 | 679 | 4 890 | (4 212) | -86% | 11 737 |
| Road transport | | 3 | 12 | 12 | - | - | 5 | (5) | -100% | 12 |
| Environmental protection | | 14 061 | 11 724 | 11 724 | 679 | 679 | 4 885 | (4 206) | -86% | 11 724 |
| <i>Trading services</i> | | | | | | | | | | |
| Electricity | | 81 | 52 895 | 52 895 | 41 | 3 794 | 21 520 | (17 725) | -82% | 52 895 |
| Water | | - | 6 726 | 6 726 | - | 1 127 | 2 177 | (1 050) | -48% | 6 726 |
| Waste water management | | 81 | 10 180 | 10 180 | - | 14 | 4 242 | (4 228) | -100% | 10 180 |
| Waste management | | - | 35 958 | 35 958 | 41 | 2 653 | 15 088 | (12 434) | -82% | 35 958 |
| <i>Other</i> | | - | 31 | 31 | - | - | 13 | (13) | -100% | 31 |
| Total Capital Expenditure - Standard Classification | 3 | 14 559 | 67 344 | 67 344 | 734 | 4 602 | 27 540 | (22 939) | -83% | 67 344 |
| Funded by: | | | | | | | | | | |
| National Government | | | | | | | | | | |
| Provincial Government | | 13 941 | 55 958 | 55 958 | 675 | 4 415 | 23 316 | (18 901) | -81% | 55 958 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - |
| <i>Transfers recognised - capital</i> | | | | | | | | | | |
| Public contributions & donations | 5 | 13 941 | 55 958 | 55 958 | 675 | 4 415 | 23 316 | (18 901) | -81% | 55 958 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | - | 5 046 | 5 046 | - | - | 105 | (105) | -100% | 5 046 |
| Total Capital Funding | | 618 | 6 341 | 6 341 | 59 | 187 | 4 119 | (3 932) | -95% | 6 341 |
| | | 14 559 | 67 344 | 67 344 | 734 | 4 602 | 27 540 | (22 939) | -83% | 67 344 |

Table C6: Monthly Budget Statement - Financial Position

| NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M05 November | | | | | | | |
|--|--|-----|---------------------|------------------|------------------|------------------|--------------------|
| Description | | Ref | Budget Year 2015/16 | | | | |
| | | | 2014/15 | 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 | 59 090 | 20 584 |
| Other debtors | | | 743 | 10 167 | 10 167 | 7 429 | 10 167 |
| Current portion of long-term receivables | | | - | - | - | - | - |
| Inventory | | | 63 032 | 66 894 | 66 894 | 63 055 | 66 894 |
| Total current assets | | | 121 617 | 109 842 | 109 842 | 129 661 | 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 | 1 029 131 | 1 053 938 |
| LIABILITIES | | | | | | | |
| Current liabilities | | | | | | | |
| Bank overdraft | | | 14 343 | 9 269 | 9 269 | 3 340 | 9 269 |
| Borrowing | | | 1 449 | 3 003 | 3 003 | 939 | 3 003 |
| Consumer deposits | | | 2 100 | 2 191 | 2 191 | 2 152 | 2 191 |
| Trade and other payables | | | 29 293 | 16 752 | 16 752 | 24 095 | 16 752 |
| Provisions | | | 55 865 | 2 097 | 2 097 | 61 123 | 2 097 |
| Total current liabilities | | | 103 049 | 33 313 | 33 313 | 91 649 | 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 | 93 997 | 100 803 |
| NET ASSETS | | 2 | 955 019 | 953 136 | 953 136 | 935 135 | 953 136 |
| COMMUNITY WEALTH/EQUITY | | | | | | | |
| Accumulated Surplus/(Deficit) | | | 952 767 | 953 136 | 953 136 | 932 882 | 953 136 |
| Reserves | | | 2 253 | - | - | 2 253 | - |
| TOTAL COMMUNITY WEALTH/EQUITY | | 2 | 955 019 | 953 136 | 953 136 | 935 135 | 953 136 |

Table C7: Monthly Budget Statement - Cash Flow

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - M05 November

| R thousands | Description | Ref | 2014/15 | Budget Year 2015/16 | | | | | | |
|---|---|-----|-----------------|---------------------|-----------------|----------------|----------------|-----------------|-----------------|--------------------|
| | | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | Full Year Forecast |
| 1 | | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| | Property rates, penalties & collection charges | | 18 618 | 25 578 | 25 578 | 1 035 | 18 335 | 10 657 | 7 678 | 25 578 |
| | Service charges | | 79 940 | 99 481 | 99 481 | 6 182 | 33 948 | 41 450 | (7 503) | 99 481 |
| | Other revenue | | 25 256 | 32 048 | 32 048 | 2 096 | 10 630 | 13 353 | (2 724) | 32 048 |
| | Government - operating | | 40 278 | 40 601 | 40 601 | 10 477 | 28 949 | 16 917 | 12 032 | 40 601 |
| | Government - capital | | 16 108 | 56 565 | 56 565 | 4 375 | 9 024 | 23 569 | (14 545) | 56 565 |
| | Interest | | 950 | 715 | 715 | 3 | 38 | 298 | (260) | 715 |
| | Dividends | | - | - | - | - | - | - | - | - |
| | Payments | | | | | | | | | |
| | Suppliers and employees | | (151 371) | (184 234) | (184 234) | (13 225) | (70 151) | (76 764) | (6 613) | (184 234) |
| | Finance charges | | (588) | (2 556) | (2 556) | (13) | (235) | (1 065) | (830) | (2 556) |
| | Transfers and Grants | | (10 898) | (12 938) | (12 938) | (947) | (5 465) | (5 391) | 74 | (12 938) |
| | NET CASH FROM/(USED) OPERATING ACTIVITIES | | 17 294 | 55 260 | 55 260 | 9 983 | 25 072 | 23 025 | (2 047) | 55 260 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| | Proceeds on disposal of PPE | | 1 094 | 124 | 124 | 15 | 30 | 52 | (22) | 124 |
| | Decrease (Increase) in non-current debtors | | - | - | - | - | - | - | - | - |
| | Decrease (Increase) other non-current receivables | | - | - | - | - | - | - | - | - |
| | Decrease (Increase) in non-current investments | | - | 2 800 | 2 800 | - | - | 1 167 | (1 167) | 2 800 |
| | Payments | | | | | | | | | |
| | Capital assets | | (14 516) | (62 298) | (62 298) | (734) | (4 602) | (25 958) | (21 356) | (62 298) |
| | NET CASH FROM/(USED) INVESTING ACTIVITIES | | (13 421) | (59 374) | (59 374) | (719) | (4 572) | (24 739) | (20 168) | (59 374) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| | Short term loans | | - | - | - | - | - | - | - | - |
| | Borrowing long term/refinancing | | - | 5 046 | 5 046 | - | - | 2 102 | (2 102) | 5 046 |
| | Increase (decrease) in consumer deposits | | 171 | 135 | 135 | 1 | 52 | 56 | (4) | 135 |
| | Payments | | | | | | | | | |
| | Repayment of borrowing | | (2 735) | (4 084) | (4 084) | (183) | (1 242) | (1 702) | (460) | (4 084) |
| | NET CASH FROM/(USED) FINANCING ACTIVITIES | | (2 564) | 1 096 | 1 096 | (181) | (1 190) | 457 | 1 647 | 1 096 |
| | NET INCREASE/ (DECREASE) IN CASH HELD | | 1 310 | (3 017) | (3 017) | 9 083 | 19 311 | (1 257) | | (3 017) |
| | Cash/cash equivalents at beginning: | | 285 | 3 624 | 3 624 | | (1 283) | 3 624 | | (1 283) |
| | Cash/cash equivalents at monthly year end: | | 1 595 | 606 | 606 | | 18 028 | 2 366 | | (4 300) |

NC073 Emthanjeni - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November

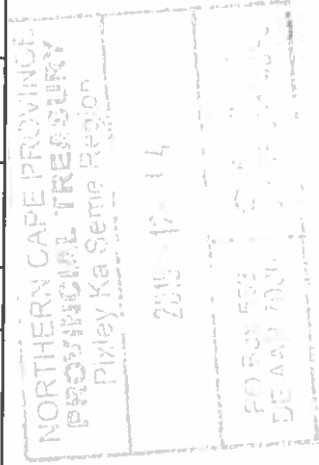
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PART 2 - SUPPORTING DOCUMENTATIONSection 5 - Debtors' analysis

Supporting Table SC3

NC073 Emthanjeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

| Description | | NT Code | Budget Year 2015/16 | | | | | | | | | | Total over 90 days | 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 Days-1 Yr | Over 1Yr | Total | | | | |
| R thousands | | | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | | 1 840 | 1 253 | 1 372 | 974 | 955 | 5 597 | | 11 991 | 8 898 | | | 28 475 | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | | 4 165 | 1 937 | 1 182 | 1 041 | 415 | 1 601 | | 10 341 | 4 239 | | | 9 967 | |
| Receivables from non-ex change Transactions - Property Rates | 1400 | | 854 | 356 | 289 | 779 | 9 589 | 1 311 | | 13 178 | 11 969 | | | 13 342 | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | | 900 | 598 | 520 | 499 | 519 | 2 282 | | 5 318 | 3 820 | | | 17 633 | |
| Receivables from Exchange Transactions - Waste Management | 1600 | | 486 | 314 | 288 | 273 | 300 | 1 295 | | 2 956 | 2 156 | | | 8 913 | |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | | - | - | - | - | - | - | | - | - | | | - | |
| Interest on Arrear Debtor Accounts | 1810 | | - | - | - | - | - | - | | - | - | | | 3 735 | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | | - | - | - | - | - | - | | - | - | | | - | |
| Other | 1900 | | 131 | 97 | 85 | 74 | 59 | 670 | | 1 114 | 887 | | | 2 791 | |
| Total By Income Source | 2000 | - | 8 375 | 4 554 | 3 736 | 3 640 | 11 837 | 12 756 | - | 44 899 | 31 970 | - | | 84 855 | |
| 2014/15 - totals only | | | 7769404 1/5 | 5023658 | 2901132 | 2706384 2/3 | 6948595 4/5 | 24127769 4/9 | | 49 477 | 36 684 | | | 49628734 1/9 | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | | |
| Organs of State | 2200 | | 446 | 341 | 190 | 692 | 1 399 | 1 188 | | 4 256 | 3 469 | | | 470 | |
| Commercial | 2300 | | 2 541 | 1 013 | 576 | 163 | 202 | 205 | | 4 699 | 1 145 | | | 2 370 | |
| Households | 2400 | | 4 882 | 2 905 | 2 706 | 2 533 | 9 981 | 9 952 | | 32 969 | 25 182 | | | 74 338 | |
| Other | 2500 | | 507 | 294 | 265 | 252 | 255 | 1 402 | | 2 975 | 2 174 | | | 7 677 | |
| Total By Customer Group | 2600 | - | 8 375 | 4 554 | 3 736 | 3 640 | 11 837 | 12 756 | - | 44 899 | 31 970 | - | | 84 855 | |

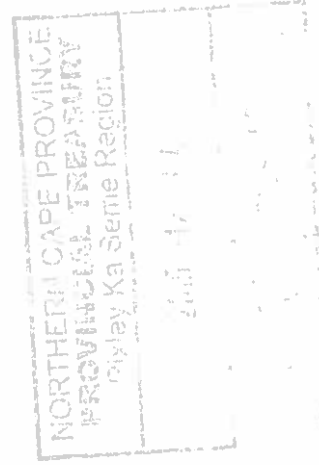


Creditors' analysis

Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

| 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 |
| R thousands | | | | | | | | | | | | |
| 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 | 4 277 | 291 | | | | | | | | 4 568 |
| | Auditor General | 0800 | - | - | | | | | | | | - |
| | Other | 0900 | 2 578 | - | | | | | | | | 2 578 |
| Total By Customer Type | | 1000 | 6 855 | 291 | - | - | - | - | - | - | - | 7 146 |
| | | | | | | | | | | | | 2 203 |



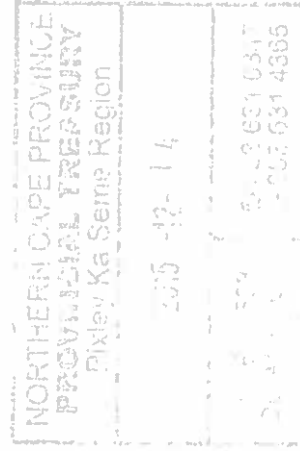
Investment portfolio analysis

NC073 Emthanjeni - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M05 November

| 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 | Yrs/Months | | | | | | | |
| R thousands | | | | | | | | | | |
| Municipality | | | | | | | | | | |
| General Investment | | Yrs | | Fixed Depos | 30/06/2015 | | 7.5% | 11 270 | | 11 270 |
| Municipality sub-total | | | | | | | | 11 270 | | 11 270 |
| Entities | | | | | | | | | | |
| Entities sub-total | | | | | | | | | | |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | | | | 11 270 | | 11 270 |

1. Yield is calculated as the annualised equivalent

2. Total market value must reconcile with the total of investments on the 'Financial Position statement'

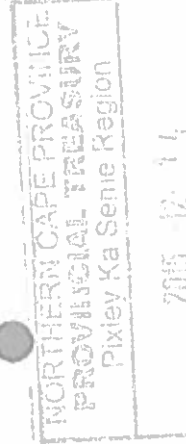


Allocation and grant receipts and expenditure: - Operating Revenue Framework

| NC073 Emthanjeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November | | | | | | | | | | | |
|--|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|--------------|--------------------|--|
| 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: | | | | | | | | | % | | |
| Operating Transfers and Grants | 1,2 | | | | | | | | | | |
| National Government: | | 38 876 | 39 459 | 39 459 | 10 477 | 28 378 | 16 441 | 10 178 | 61.9% | 39 459 | |
| Local Government Equitable Share | | 35 342 | 35 929 | 35 929 | 10 177 | 25 148 | 14 970 | 10 178 | 68.0% | 35 929 | |
| Finance Management | | 1 600 | 1 600 | 1 600 | - | 1 600 | 667 | | | 1 600 | |
| Municipal Systems Improvement | | 934 | 930 | 930 | - | 930 | 388 | | | 930 | |
| EPWP Incentive | | 1 000 | 1 000 | 1 000 | 300 | 700 | 417 | | | 1 000 | |
| Provincial Government: | | 1 402 | 1 142 | 1 142 | - | 571 | 476 | 95 | 20.0% | 1 142 | |
| Housing | | 645 | - | - | - | - | - | - | | - | |
| Sport and Recreation | 4 | 757 | 1 142 | 1 142 | - | 571 | 476 | 95 | 20.0% | 1 142 | |
| District Municipality: | | - | - | - | - | - | - | - | | - | |
| Other grant providers: | | - | - | - | - | - | - | - | | - | |
| Total Operating Transfers and Grants | 5 | 40 278 | 40 601 | 40 601 | 10 477 | 28 949 | 16 917 | 10 273 | 60.7% | 40 601 | |
| Capital Transfers and Grants | | | | | | | | | | | |
| National Government: | | 16 108 | 56 565 | 56 565 | 4 375 | 9 024 | 23 569 | (14 545) | -61.7% | 56 565 | |
| Municipal Infrastructure Grant (MIG) | | 16 108 | 11 898 | 11 898 | 4 375 | 7 524 | 4 958 | 2 567 | 51.8% | 11 898 | |
| Regional Bulk Infrastructure | | - | 10 000 | 10 000 | - | - | 4 167 | (4 167) | -100.0% | 10 000 | |
| Integrated National Electrification Programme | | - | 1 500 | 1 500 | - | 1 500 | 625 | 875 | 140.0% | 1 500 | |
| Bucket Eradication Programme Grant | | - | 33 167 | 33 167 | - | - | 13 820 | (13 820) | -100.0% | 33 167 | |
| Provincial Government: | | - | - | - | - | - | - | - | | - | |
| Total Capital Transfers and Grants | 5 | 16 108 | 56 565 | 56 565 | 4 375 | 9 024 | 23 569 | (14 545) | -61.7% | 56 565 | |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 56 386 | 97 166 | | 14 852 | 37 973 | 40 486 | (4 272) | -10.6% | 97 166 | |

NORTH CAPE PROVINCE
PROVINCIAL TREASURY
M05 November 2015

Grant expenditure



| NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November | | | | | | | | | | |
|--|-----|-------------------------|-------------------------|-----------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| Description | Ref | 2014/15 Audited Outcome | 2015/16 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 | 1 023 | 5 836 | 16 441 | (10 605) | -64.5% | 39 459 |
| Local Government Equitable Share | | 8 428 | 35 929 | 35 929 | 879 | 3 909 | 14 970 | (11 061) | -73.9% | 35 929 |
| Finance Management | | 1 600 | 1 600 | 1 600 | 114 | 718 | 667 | 51 | 7.7% | 1 600 |
| Municipal Systems Improvement | | 1 438 | 930 | 930 | - | 919 | 388 | 532 | 137.2% | 930 |
| EPWP Incentive | | 715 | 1 000 | 1 000 | 31 | 290 | 417 | (127) | -30.4% | 1 000 |
| Provincial Government: | | 315 | 1 142 | 1 142 | 38 | 347 | 476 | (129) | -27.1% | 1 142 |
| Housing | | - | - | - | - | 167 | - | 167 | #DIV/0! | - |
| Sport and Recreation | | 315 | 1 142 | 1 142 | 38 | 180 | 476 | (296) | -62.2% | 1 142 |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Total operating expenditure of Transfers and Grants: | | 12 496 | 40 601 | 40 601 | 1 061 | 6 183 | 16 917 | (10 734) | -63.5% | 40 601 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 14 025 | 56 565 | 56 565 | 675 | 4 415 | 23 569 | (19 154) | -81.3% | 56 565 |
| Municipal Infrastructure Grant (MIG) | | 13 944 | 11 898 | 11 898 | 675 | 3 287 | 4 958 | (1 670) | -33.7% | 11 898 |
| Regional Bulk Infrastructure | | 81 | 10 000 | 10 000 | - | - | 4 167 | (4 167) | -100.0% | 10 000 |
| Integrated National Electrification Programme | | - | 1 500 | 1 500 | - | 1 127 | 625 | 502 | 80.4% | 1 500 |
| Bucket Eradication Programme Grant | | - | 33 167 | 33 167 | - | - | 13 820 | (13 820) | -100.0% | 33 167 |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Total capital expenditure of Transfers and Grants | | 14 025 | 56 565 | 56 565 | 675 | 4 415 | 23 569 | (19 154) | -81.3% | 56 565 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 26 521 | 97 166 | 97 166 | 1 736 | 10 598 | 40 486 | (29 888) | -73.8% | 97 166 |

Expenditure on councillor and board members allowances and employee benefits

| NC073 Emthanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November | | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|---------------------|---------------|---------------|--------------|----------------|--------------------|--|
| Summary of Employee and Councillor remuneration | | | 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 | |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | | |
| Basic Salaries and Wages | | 2 801 | 3 170 | 3 170 | 236 | 1 173 | 1 321 | (148) | -11% | 3 170 | |
| Pension and UIF Contributions | | 337 | - | - | 27 | 137 | - | 137 | #DIV/0! | - | |
| Medical Aid Contributions | | 36 | - | - | 3 | 15 | - | 15 | #DIV/0! | - | |
| Motor Vehicle Allowance | | 908 | 1 051 | 1 051 | 72 | 356 | 438 | (82) | -19% | 1 051 | |
| Cellphone Allowance | | 1 | 313 | 313 | - | - | 130 | (130) | -100% | 313 | |
| Other benefits and allowances | | - | 47 | 47 | - | - | 20 | (20) | -100% | 47 | |
| Sub Total - Councillors | | 4 083 | 4 580 | 4 580 | 338 | 1 680 | 1 908 | (228) | -12% | 4 580 | |
| % Increase | 4 | | 12.2% | 12.2% | | | | | | 12.2% | |
| Senior Managers of the Municipality | | | | | | | | | | | |
| Basic Salaries and Wages | | 3 449 | 3 442 | 3 442 | 352 | 1 535 | 1 434 | 101 | 7% | 3 442 | |
| Pension and UIF Contributions | | 249 | 608 | 608 | 52 | 224 | 253 | (29) | -12% | 608 | |
| Medical Aid Contributions | | 131 | 110 | 110 | 4 | 44 | 46 | (2) | -5% | 110 | |
| Motor Vehicle Allowance | | 657 | 814 | 814 | 60 | 309 | 339 | (30) | -9% | 814 | |
| Cellphone Allowance | | 179 | 155 | 155 | 12 | 64 | 65 | (1) | -2% | 155 | |
| Housing Allowances | | - | - | - | - | - | - | - | | - | |
| Other benefits and allowances | | 249 | 240 | 240 | 20 | 111 | 100 | 11 | 11% | 240 | |
| Sub Total - Senior Managers of Municipality | | 4 914 | 5 370 | 5 370 | 501 | 2 288 | 2 238 | 49 | 2% | 5 370 | |
| % Increase | 4 | | 9.3% | 9.3% | | | | | | 9.3% | |
| Other Municipal Staff | | | | | | | | | | | |
| Basic Salaries and Wages | | 42 453 | 46 748 | 46 748 | 3 963 | 19 326 | 19 478 | (152) | -1% | 46 748 | |
| Pension and UIF Contributions | | 6 973 | 8 057 | 8 057 | 652 | 3 239 | 3 357 | (118) | -4% | 8 057 | |
| Medical Aid Contributions | | 2 557 | 1 614 | 1 614 | 214 | 1 019 | 673 | 347 | 52% | 1 614 | |
| Overtime | | 2 432 | 2 008 | 2 008 | 256 | 1 079 | 836 | 243 | 29% | 2 008 | |
| Motor Vehicle Allowance | | 1 141 | 1 050 | 1 050 | 83 | 394 | 438 | (44) | -10% | 1 050 | |
| Cellphone Allowance | | 339 | 207 | 207 | 16 | 70 | 86 | (16) | -19% | 207 | |
| Housing Allowances | | 101 | 733 | 733 | 18 | 84 | 305 | (221) | -72% | 733 | |
| Other benefits and allowances | | 908 | 963 | 963 | 86 | 440 | 401 | 38 | 10% | 963 | |
| Post-retirement benefit obligations | | 201 | 56 | 56 | 9 | 30 | 23 | 6 | 26% | 56 | |
| Sub Total - Other Municipal Staff | 2 | 57 104 | 61 434 | 61 434 | 5 298 | 25 681 | 25 597 | 84 | 0% | 61 434 | |
| % Increase | 4 | | 7.8% | 7.8% | | | | | | 7.8% | |
| Total Parent Municipality | | | | | | | | | | | |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 66 101 | 71 384 | 71 384 | 6 135 | 29 647 | 29 743 | (96) | 0% | 71 384 | |
| % Increase | | 66 101 | 71 384 | 71 384 | 6 135 | 29 647 | 29 743 | (96) | 0% | 71 384 | |
| TOTAL MANAGERS AND STAFF | 4 | 62 018 | 66 804 | 66 804 | 5 797 | 27 967 | 27 835 | 132 | 0% | 66 804 | |

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1050 533 0347
1051 053 631 0347
1052 053 631 4365

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

| Month | 2014/15 | Budget Year 2015/16 | | | | | | % spend of Original Budget | |
|---------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------------------|----------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | | YTD variance % |
| R thousands | | | | | | | | | |
| 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 | 2 897 | 3 867 | 23 425 | 19 558 | 83.5% | 6% |
| November | 333 | 13 879 | 13 879 | 734 | 4 602 | 37 304 | 32 703 | 87.7% | 7% |
| 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 | 4 602 | | | | | |

Supporting Tables SC13 include the following:

- NORTHERN CAPE PROVINCE
PROVINCIAL TREASURY
Pixley Ka Seme Region
2005-12-14
by asset class
class

| NC073 Emthanjeni - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|--------------------|----------------|
| 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 | | | | | | | | | |
| <u>Capital expenditure on new assets by Asset Class/Sub-class</u> | | | | | | | | | | |
| Infrastructure | | | | | | | | | | |
| Infrastructure - Road transport | | 13 938 | 55 958 | 55 958 | 675 | 4 415 | 22 796 | 18 381 | 80.6% | 55 958 |
| Roads, Pavements & Bridges | | 13 856 | 8 500 | 8 500 | 634 | 634 | 3 542 | 2 908 | 82.1% | 8 500 |
| Storm water | | 13 856 | 8 500 | 8 500 | 634 | 634 | 3 542 | 2 908 | 82.1% | 8 500 |
| Infrastructure - Electricity | | - | - | - | - | - | - | - | - | - |
| Generation | | - | 1 500 | 1 500 | - | 1 127 | 625 | (502) | -80.4% | 1 500 |
| Transmission & Reticulation | | - | - | - | - | - | - | - | - | - |
| Street Lighting | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | | 81 | 10 000 | 10 000 | - | - | 4 167 | 4 167 | 100.0% | 10 000 |
| Dams & Reservoirs | | - | - | - | - | - | - | - | - | - |
| Water purification | | - | - | - | - | - | - | - | - | - |
| Reticulation | | 81 | 10 000 | 10 000 | - | - | - | - | - | - |
| Infrastructure - Sanitation | | - | 35 958 | 35 958 | 41 | 2 653 | 14 462 | 11 809 | 81.7% | 35 958 |
| Reticulation | | - | - | - | - | - | - | - | - | - |
| Sewerage purification | | - | 35 958 | 35 958 | 41 | 2 653 | 14 462 | 11 809 | 81.7% | 35 958 |
| Infrastructure - Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on new assets | 1 | 13 938 | 55 958 | 55 958 | 675 | 4 415 | 22 796 | 18 381 | 80.6% | 55 958 |

NC073 Emthanjeni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

| R thousands | Description | Ref | Budget Year 2015/16 | | | | | | | | Full Year Forecast |
|---|-------------|-----|---------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | | 2014/15 | | 2015/16 | | | | | | |
| | | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | | |
| Infrastructure | | | 3 356 | 5 143 | 5 143 | 299 | 797 | 2 143 | 1 346 | 62.8% | 5 143 |
| Infrastructure - Road transport | | | 612 | 616 | 616 | 18 | 49 | 257 | 208 | 80.9% | 616 |
| Roads, Pavements & Bridges | | | 612 | 322 | 322 | 18 | 42 | 134 | 322 | 68.6% | 322 |
| Storm water | | | - | 294 | 294 | - | 7 | 122 | 115 | 94.4% | 294 |
| Infrastructure - Electricity | | | 1 374 | 1 342 | 1 342 | 216 | 342 | 559 | 217 | 38.8% | 1 342 |
| Generation | | | - | - | - | - | - | - | - | - | - |
| Transmission & Reticulation | | | 1 374 | 995 | 995 | 109 | 187 | 415 | 228 | 55.0% | 995 |
| Street Lighting | | | - | 347 | 347 | 106 | 156 | 145 | 347 | -7.6% | 347 |
| Infrastructure - Water | | | 859 | 1 145 | 1 145 | 57 | 397 | 477 | 80 | 16.8% | 1 145 |
| Dams & Reservoirs | | | 171 | 382 | 382 | - | 234 | 159 | (75) | -46.9% | 382 |
| Water purification | | | 269 | - | - | - | - | - | - | - | - |
| Reticulation | | | 419 | 763 | 763 | 57 | 163 | 318 | 155 | 48.6% | 763 |
| Infrastructure - Sanitation | | | 299 | 64 | 64 | 8 | 8 | 27 | 18 | 68.8% | 64 |
| Reticulation | | | 299 | 64 | 64 | 8 | 8 | 27 | 18 | 68.8% | 64 |
| Sewerage purification | | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Other | | | 211 | 1 975 | 1 975 | - | - | 823 | 823 | 100.0% | 1 975 |
| Waste Management | | | 211 | 1 975 | 1 975 | - | - | 823 | 823 | 100.0% | 1 975 |
| Community | | | 1 725 | 3 098 | 3 098 | 142 | 861 | 1 291 | 430 | 33.3% | 3 098 |
| Parks & gardens | | | 9 | 19 | 19 | - | 17 | 8 | (10) | -123.9% | 19 |
| Sportsfields & studios | | | 38 | 47 | 47 | - | - | 20 | 20 | 100.0% | 47 |
| Swimming pools | | | 257 | 603 | 603 | 20 | 49 | 251 | 202 | 80.5% | 603 |
| Community halls | | | 367 | 692 | 692 | 51 | 179 | 289 | 110 | 38.0% | 692 |
| Libraries | | | 43 | 47 | 47 | - | - | 20 | 20 | 100.0% | 47 |
| Fire, safety & emergency | | | 940 | 1 612 | 1 612 | 72 | 546 | 672 | 126 | 18.7% | 1 612 |
| Cemeteries | | | 24 | - | - | - | - | - | - | - | - |
| Other | | | 46 | 79 | 79 | - | 70 | 33 | (37) | -112.9% | 79 |
| Heritage assets | | | - | - | - | - | - | - | - | - | - |
| Investment properties | | | 1 | - | - | - | - | - | - | - | - |
| Housing development | | | 1 | - | - | - | - | - | - | - | - |
| Other assets | | | 3 750 | 7 068 | 7 068 | 389 | 1 491 | 2 945 | 1 454 | 49.4% | 7 068 |
| General vehicles | | | 1 742 | 3 731 | 3 731 | 137 | 731 | 1 555 | 824 | 53.0% | 3 731 |
| Specialised vehicles | | | 54 | - | - | - | - | - | - | - | - |
| Plant & equipment | | | 287 | 774 | 774 | 50 | 214 | 323 | 108 | 33.6% | 774 |
| Computers - hardware/equipment | | | 504 | 380 | 380 | 66 | 96 | 158 | 62 | 39.5% | 380 |
| Furniture and other office equipment | | | 486 | 631 | 631 | 39 | 89 | 263 | 174 | 66.1% | 631 |
| Other Buildings | | | 558 | 1 436 | 1 436 | 98 | 340 | 598 | 259 | 43.2% | 1 436 |
| Other Land | | | 22 | - | - | - | - | - | - | - | - |
| Other | | | 97 | 116 | 116 | - | 21 | 48 | 27 | 56.2% | 116 |
| Agricultural assets | | | - | - | - | - | - | - | - | - | - |
| Biological assets | | | - | - | - | - | - | - | - | - | - |
| Intangibles | | | 42 | 1 308 | 1 308 | 142 | 566 | 545 | (21) | -3.9% | 1 308 |
| Computers - software & programming | | | 42 | 1 308 | 1 308 | 142 | 566 | 545 | (21) | -3.9% | 1 308 |
| Total Repairs and Maintenance Expenditure | | | 8 872 | 16 618 | 16 618 | 972 | 3 715 | 6 924 | 3 209 | 46.3% | 16 618 |
| Specialised vehicles | | | 54 | - | - | - | - | - | - | - | - |
| Refuse | | | 54 | - | - | - | - | - | - | - | - |

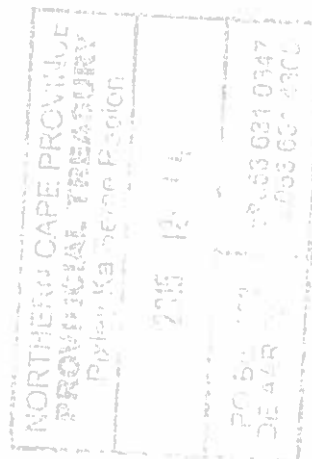
| NC073 Emthanjeni - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|---------------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | | | | | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 41 234 | 5 058 | 5 058 | - | - | - | - | | 5 058 |
| Infrastructure - Road transport | | 18 940 | 2 582 | 2 582 | - | - | - | - | | 2 582 |
| Roads, Pavements & Bridges | | 18 940 | 2 582 | 2 582 | - | - | - | - | | 2 582 |
| Infrastructure - Electricity | | 6 764 | 511 | 511 | - | - | - | - | | 511 |
| Transmission & Reticulation | | 6 764 | 511 | 511 | - | - | - | - | | 511 |
| Infrastructure - Water | | 7 441 | 1 013 | 1 013 | - | - | - | - | | 1 013 |
| Reticulation | | 7 441 | 1 013 | 1 013 | - | - | - | - | | 1 013 |
| Infrastructure - Sanitation | | 4 735 | 725 | 725 | - | - | - | - | | 725 |
| Reticulation | | 4 735 | 725 | 725 | - | - | - | - | | 725 |
| Infrastructure - Other | | 3 353 | 227 | 227 | - | - | - | - | | 227 |
| Waste Management | | 3 353 | 227 | 227 | - | - | - | - | | 227 |
| Community | | 11 432 | 1 539 | 1 539 | - | - | - | - | | 1 539 |
| Community halls | | 4 870 | 651 | 651 | - | - | - | - | | 651 |
| Libraries | | 3 517 | 488 | 488 | - | - | - | - | | 488 |
| Clinics | | 947 | 133 | 133 | - | - | - | - | | 133 |
| Cemeteries | | 744 | 132 | 132 | - | - | - | - | | 132 |
| Other | | 1 353 | 135 | 135 | - | - | - | - | | 135 |
| Heritage assets | | - | - | - | - | - | - | - | | - |
| Investment properties | | 338 | 22 | 22 | - | - | - | - | | - |
| Other | | 338 | 22 | 22 | - | - | - | - | | - |
| Other assets | | 15 081 | 2 629 | 2 629 | - | - | - | - | | 2 629 |
| General vehicles | | 4 382 | 346 | 346 | - | - | - | - | | 346 |
| Specialised vehicles | | 4 400 | 1 868 | 1 868 | - | - | - | - | | 1 868 |
| Plant & equipment | | 440 | - | - | - | - | - | - | | - |
| Computers - hardware/equipment | | 3 353 | 122 | 122 | - | - | - | - | | 122 |
| Furniture and other office equipment | | 138 | 12 | 12 | - | - | - | - | | 12 |
| Civic Land and Buildings | | 676 | 52 | 52 | - | - | - | - | | 52 |
| Other Buildings | | 1 691 | 228 | 228 | - | - | - | - | | 228 |
| Agricultural assets | | - | - | - | - | - | - | - | | - |
| Biological assets | | - | - | - | - | - | - | - | | - |
| Intangibles | | - | - | - | - | - | - | - | | - |
| Total Depreciation | | 68 084 | 9 248 | 9 248 | - | - | - | - | | 9 226 |
| Specialised vehicles | | 4 400 | 1 868 | 1 868 | - | - | - | - | | 1 868 |
| Refuse | | 4 400 | 1 868 | 1 868 | - | - | - | - | | 1 868 |

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 | 734 |
| 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 | 4 602 | 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/ | - | 8 375 | 4 554 | 3 736 | 3 640 | 11 837 | 12 756 | - |
| 2014/15 | - | 7 769 | 5 024 | 2 901 | 2 706 | 6 949 | 24 128 | - |



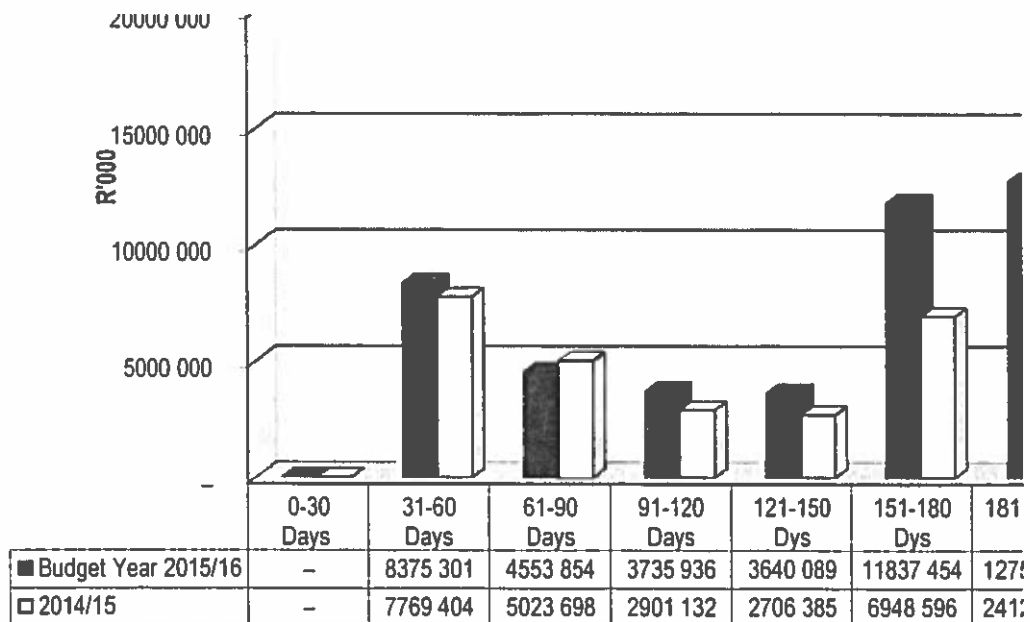


Chart C4 Consumer Debtors (total by Debtor Customer Category)

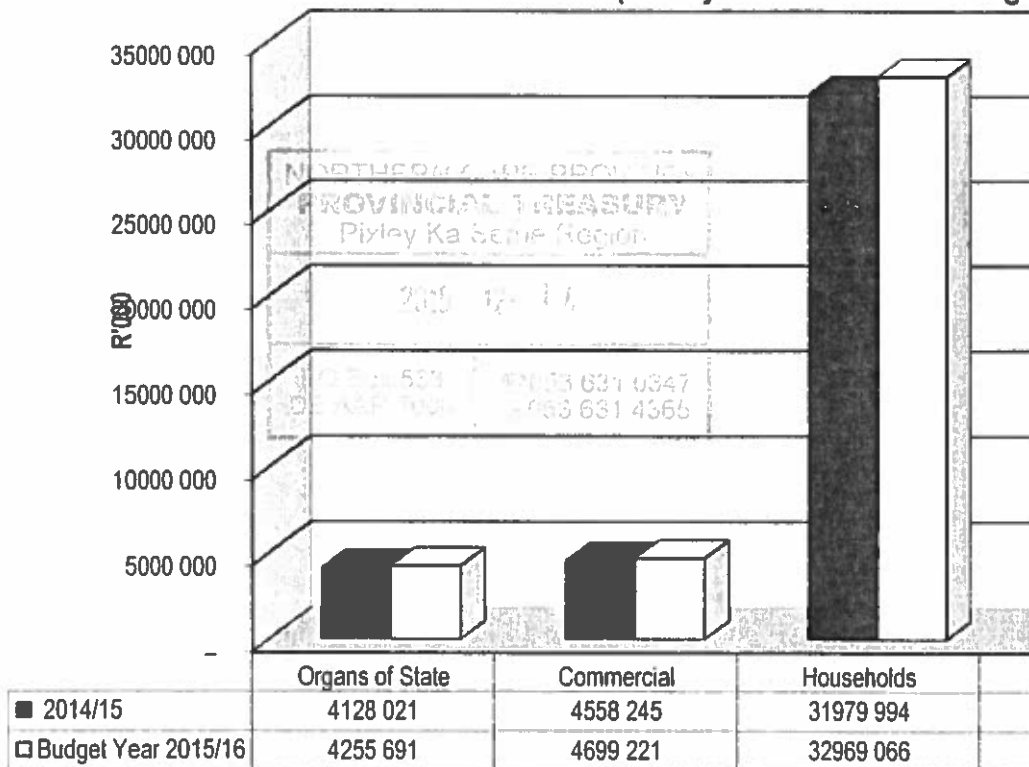
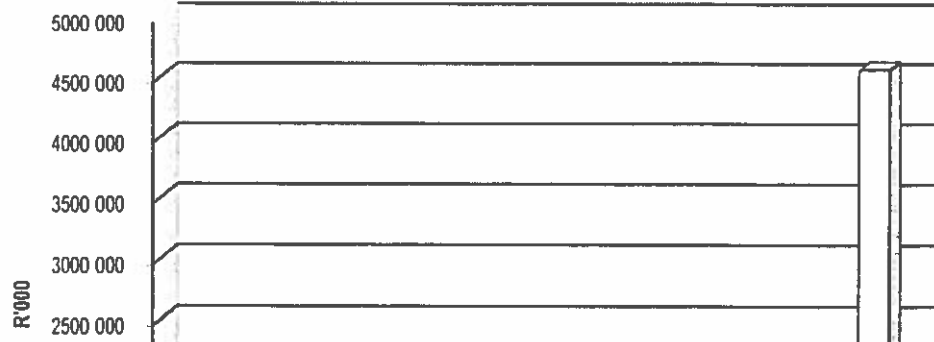


Chart C5 Aged Creditors Analysis



Other

2 200
2 578

target

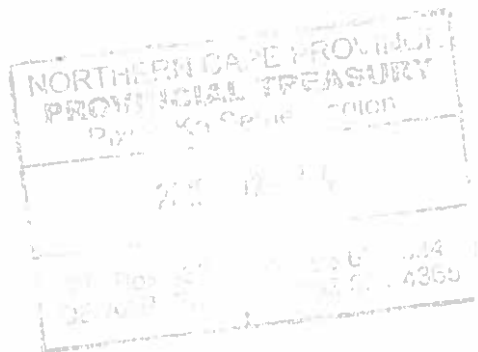


| | Jun |
|---------|-----|
| 5602696 | 343 |
| 3504966 | 987 |
| 3504966 | 987 |
| | - |

target



| May | Jun |
|---------|----------|
| - | - |
| 2377 20 | 67344 19 |



| | |
|------------|----------|
| or General | Other |
| - | 2200 075 |
| - | 2578 203 |

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 November 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

14/12/2015
