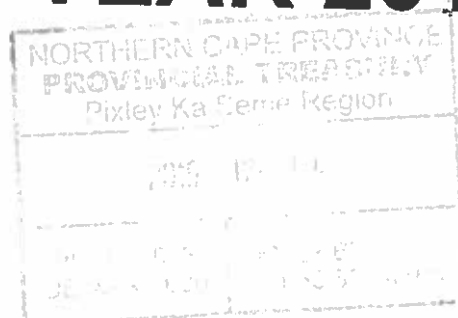


EMTHANJENI MUNICIPALITY



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**

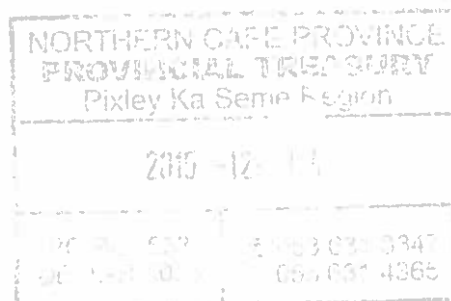
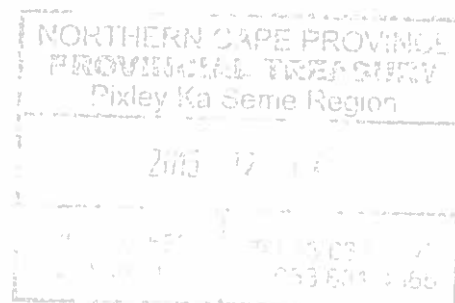


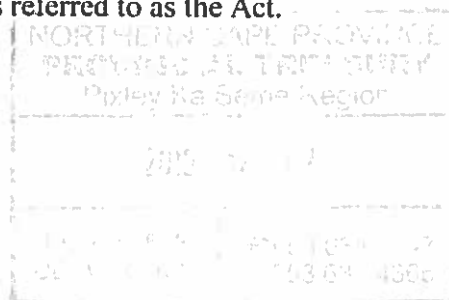
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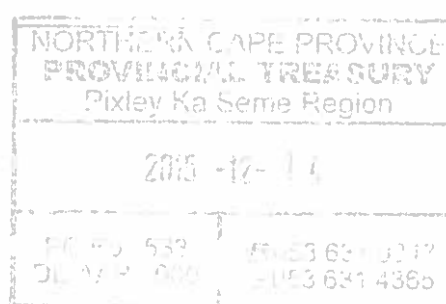


Glossary

- **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

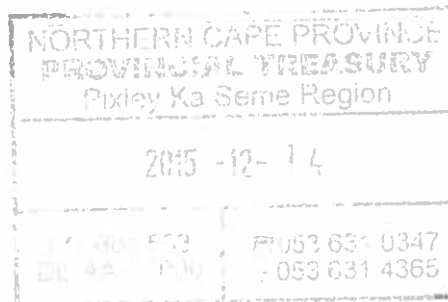
There are no financial problems affecting the municipality. Monitoring and implementation of the capital projects remains a priority.

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.

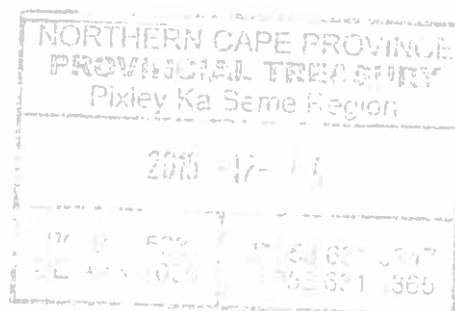
Operating expenditure by type

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.

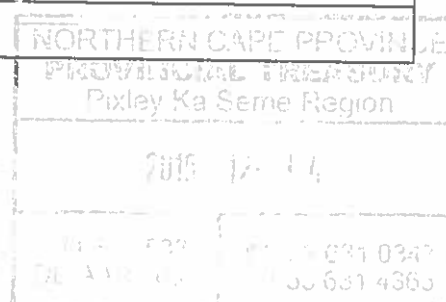
Cash flows

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	Revenue By Source	
	Property rates	6 639
	Transfers recognised - operational	11 152
	Other revenue	(1 025)
2	Expenditure By Type	
	Debt impairment	(4 762)
	Depreciation & asset impairment	(3 853)
	Bulk purchases	3 841
	Other expenditure	(6 446)
3	Capital Expenditure	
	Road transport	(4 206)
	Water	(4 228)
	Waste water management	(12 434)
4	Financial Position	
5	Cash Flow	
	Other revenue	(2 724)
	Government - operating	12 032
	Government - capital	(14 545)
	Capital assets	(21 356)



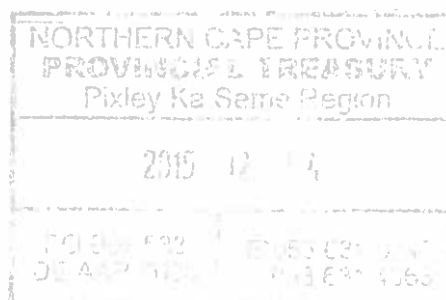
3.4 Remedial or corrective steps

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 Councilors	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

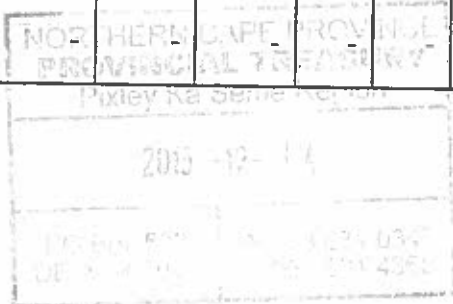


Table C2: Monthly Budget Statement – Financial Performance (standard classification)

NC073 Emthanzeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M05 November 2015/16

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					
R thousands		1											
Revenue - Standard													
Governance and administration													
Executive and council													
Budget and treasury office													
Corporate services													
Community and public safety													
Community and social services													
Sport and recreation													
Public safety													
Housing													
Health													
Economic and environmental services													
Planning and development													
Road transport													
Environmental protection													
Trading services													
Electricity													
Water													
Waste water management													
Waste management													
Other													
Total Revenue - Standard			176 995	268 262	268 262	21 688	99 035	111 776	(12 741)	-11%	268 262		
Expenditure - Standard													
Governance and administration													
Executive and council													
Budget and treasury office													
Corporate services													
Community and public safety													
Community and social services													
Sport and recreation													
Public safety													
Housing													
Health													
Economic and environmental services													
Planning and development													
Road transport													
Environmental protection													
Trading services													
Electricity													
Water													
Waste water management													
Waste management													
Other													
Total Expenditure - Standard			162 868	220 896	220 896	14 186	78 189	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	16%	47 366		

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement

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.

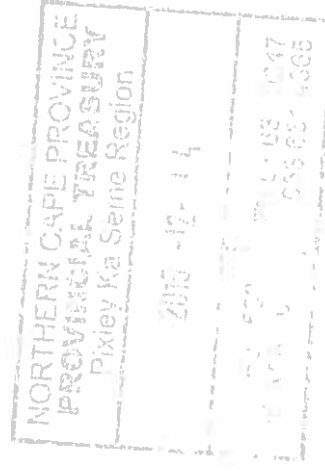


Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)
 The operating expenditure budget is approved by Council on the municipal vote level.

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

Vote Description		2014/15		Budget Year 2015/16						
R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	5 645	3 335	3 335	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

NORTHERN CAPE PROVINCE
 PROVINCIAL TREASURY
 Pietermaritzburg
 031 261 4366

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

NC073 Emthanjeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Monthly Budget Statement - Financial Performance (revenue and expenditure) - MUS 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
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										
	Interest earned - external investments		1 190	652	652	69	328	272	57	21%	652
	Interest earned - outstanding debtors		950	715	715	3	38	298	(260)	-87%	715
	Dividends received		816	873	873	47	209	364	(155)	-43%	873
	Fines										
	Licences and permits		3 759	7 581	7 581	33	1 417	3 159	(1 741)	-55%	7 581
	Agency services		348	2 099	2 099	29	160	875	(714)	-82%	2 099
	Transfers recognised - operational										
	Other revenue		40 278	40 601	40 601	10 591	28 069	16 917	11 152	66%	40 601
	Gains on disposal of PPE		19 888	23 434	23 434	1 964	8 739	9 764	(1 025)	-11%	23 434
			1 094	130	130	15	82	54	28	51%	130
	Total Revenue (excluding capital transfers and contributions)		176 996	211 897	211 897	21 689	97 535	88 207	9 328	11%	211 897
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)											
	Transfers recognised - capital		14 128	(9 199)	(9 199)	7 503	21 346	(3 844)	25 190	(0)	(9 199)
	Contributions recognised - capital			56 565	56 565		1 500	23 569	(22 069)	(0)	56 565
	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		14 128	47 366	47 366	7 503	22 846	19 725			47 366
	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

Vote Description R thousands	Ref	2014/15	Budget Year 2015/16					Full Year Forecast		
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget		YTD variance	YTD variance %
Capital Expenditure - Standard Classification	1									
Governance and administration										
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
Community and public safety		146	528	528	2	16	220	(204)	-93%	528
Community and social services		97	657	657	-	63	274	(211)	-77%	657
Sport and recreation		-	307	307	-	-	128	(128)	-100%	307
Public safety		88	261	261	-	52	109	(57)	-52%	261
Housing		9	88	88	-	10	37	(26)	-71%	88
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services										
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
Trading services										
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
Other	-	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		13 941	55 958	55 958	675	4 415	23 316	(18 901)	-81%	55 958
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		13 941	55 958	55 958	675	4 415	23 316	(18 901)	-81%	55 958
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	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 Capital Funding		14 559	67 344	67 344	734	4 602	27 540	(22 939)	-83%	67 344

Table C6: Monthly Budget Statement - Financial Position

NC073 Emthanjani - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	Budget Year 2015/16				Full Year Forecast
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
R thousands						
ASSETS	1					
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

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									
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	72%	25 578
Service charges		78 940	99 481	99 481	6 182	33 948	41 450	(7 503)	-18%	99 481
Other revenue		25 256	32 048	32 048	2 096	10 630	13 353	(2 724)	-20%	32 048
Government - operating		40 278	40 601	40 601	10 477	28 949	16 917	12 032	71%	40 601
Government - capital		16 108	56 565	56 565	4 375	9 024	23 569	(14 545)	-62%	56 565
Interest		950	715	715	3	38	298	(260)	-87%	715
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(151 371)	(184 234)	(184 234)	(13 225)	(70 151)	(76 764)	(6 613)	9%	(184 234)
Finance charges		(588)	(2 556)	(2 556)	(13)	(235)	(1 065)	(830)	78%	(2 556)
Transfers and Grants		(10 998)	(12 938)	(12 938)	(947)	(5 465)	(5 391)	74	-1%	(12 938)
NET CASH FLOW/(USED) OPERATING ACTIVITIES		17 294	55 260	55 260	9 983	25 072	23 025	(2 047)	-9%	55 260
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 094	124	124	15	30	52	(22)	-42%	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)	-100%	2 800
Payments										
Capital assets		(14 516)	(62 298)	(62 298)	(734)	(4 602)	(25 958)	(21 356)	82%	(62 298)
NET CASH FLOW/(USED) INVESTING ACTIVITIES		(13 421)	(59 374)	(59 374)	(719)	(4 572)	(24 739)	(20 168)	82%	(59 374)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	5 046	5 046	-	-	2 102	(2 102)	-100%	5 046
Increase (decrease) in consumer deposits		171	135	135	1	52	56	(4)	-7%	135
Payments										
Repayment of borrowing		(2 735)	(4 084)	(4 084)	(183)	(1 242)	(1 702)	(460)	27%	(4 084)
NET CASH FLOW/(USED) FINANCING ACTIVITIES		(2 564)	1 096	1 096	(181)	(1 190)	457	1 647	360%	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)

Supporting Table SC9: Monthly Budget Statement – Actual & revised targets for cash receipts & cash flows This supporting table gives a detailed breakdown of information summarised in Table C7.

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

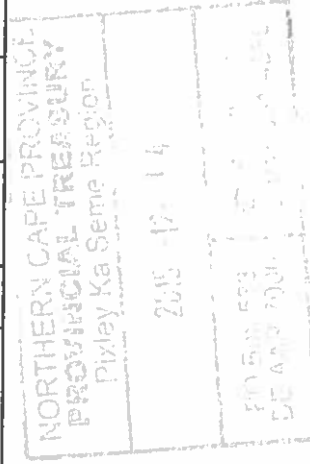
Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
		Budget Year 2015/16												Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June			
Cash Receipts By Source																
Property rates		13 936	1 092	1 235	1 036	1 035	-	-	-	-	-	-	7 243	25 576	28 296	29 071
Service charges - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		4 051	3 751	3 763	4 510	3 265	-	-	-	-	-	-	33 961	53 300	63 636	74 731
Service charges - water revenue		1 367	1 280	1 112	1 376	1 204	-	-	-	-	-	-	17 683	24 023	26 466	28 015
Service charges - sanitation revenue		901	910	973	1 152	1 026	-	-	-	-	-	-	8 726	13 697	14 532	15 403
Service charges - refuse		504	591	636	743	656	-	-	-	-	-	-	5 092	8 222	9 723	9 333
Service charges - other		33	32	32	33	32	-	-	-	-	-	-	71	240	257	276
Rental of facilities and equipment		65	61	64	68	69	-	-	-	-	-	-	323	652	701	751
Interest earned - external investments		15	12	1	6	3	-	-	-	-	-	-	678	715	769	823
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		23	31	1 053	277	33	-	-	-	-	-	-	6 164	7 581	8 322	8 844
Agency services		37	33	31	30	29	-	-	-	-	-	-	1 939	2 099	2 309	2 517
Transfer receipts - operating		17 501	400	-	-	-	-	-	-	-	-	-	11 652	40 601	38 831	36 640
Other revenue		615	2 040	1 977	2 142	1 964	-	-	-	-	-	-	12 978	21 716	22 315	24 887
Cash Receipts by Source		39 847	10 243	10 885	11 945	19 794	-	-	-	-	-	-	106 509	108 423	215 177	233 280
Other Cash Flows by Source																
Transfer receipts - capital		4 149	-	500	-	4 375	-	-	-	-	-	-	47 541	56 565	41 435	13 641
Contributions & Contributed assets		-	-	-	-	15	-	-	-	-	-	-	-	124	134	143
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		13	18	10	10	1	-	-	-	-	-	-	5 046	5 046	3 723	3 947
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	82	135	139	142
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		43 209	10 280	11 396	11 955	24 185	-	-	-	-	-	-	162 088	263 093	283 607	281 183
Cash Payments by Type																
Employee related costs		5 190	4 972	6 230	4 813	5 797	-	-	-	-	-	-	39 800	56 804	69 777	73 883
Remuneration of councillors		328	338	338	964	338	-	-	-	-	-	-	2 274	4 580	4 787	5 874
Interest paid		18	16	166	22	13	-	-	-	-	-	-	2 320	2 556	2 871	2 810
Bulk purchases - Electricity		6 505	6 977	6 472	1 698	3 542	-	-	-	-	-	-	25 461	50 656	53 189	56 391
Bulk purchases - Water & Sewer		146	85	127	247	164	-	-	-	-	-	-	1 669	2 438	2 560	2 713
Other materials		246	221	468	721	573	-	-	-	-	-	-	8 420	8 648	9 081	9 620
Contracted services		766	343	525	1 014	306	-	-	-	-	-	-	6 677	9 829	11 252	13 351
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		1 109	1 435	959	1 015	947	-	-	-	-	-	-	7 473	12 938	13 585	14 365
General expenses		1 601	1 240	1 828	2 523	2 505	-	-	-	-	-	-	31 782	43 354	46 124	46 124
Cash Payments by Type		15 909	15 627	17 112	13 018	14 186	-	-	-	-	-	-	123 876	199 728	210 257	224 322
Other Cash Flows/Payments by Type																
Capital assets		63	530	378	2 897	734	-	-	-	-	-	-	57 697	82 298	47 553	20 647
Repayment of borrowing		178	160	519	183	183	-	-	-	-	-	-	2 842	4 084	5 222	4 961
Total Cash Flows/Payments		16 150	16 336	18 009	16 097	15 103	-	-	-	-	-	-	164 415	268 110	263 032	249 930
NET INCREASE/(DECREASE) IN CASH HELD		27 059	(6 076)	(6 613)	(4 143)	9 083	-	-	-	-	-	-	(22 328)	(3 017)	(425)	1 233
Cash/cash equivalents at the monthly year beginning		(1 283)	25 777	19 701	13 088	8 945	18 028	18 028	18 028	18 028	18 028	18 028	18 028	(1 283)	(4 300)	(4 231)
Cash/cash equivalents at the monthly year end		25 777	19 701	13 088	8 945	18 028	18 028	18 028	18 028	18 028	18 028	18 028	18 028	(4 300)	(4 300)	(3 491)

PART 2 - SUPPORTING DOCUMENTATIONSection 5 - Debtors' analysis

Supporting Table SC3

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

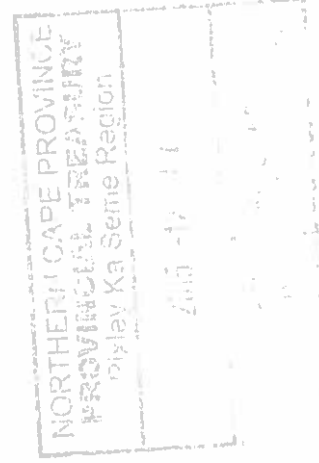
Description		NT Code	Budget Year 2015/16										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.e. Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 DYS-1 Yr	Over 1Yr	Total				
R thousands															
Debtors Age 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-exchange 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	5023698	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	9 962		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

Water and Sewerage Corporation - Supporting Information - Budget Statement - Sewerage										
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	
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

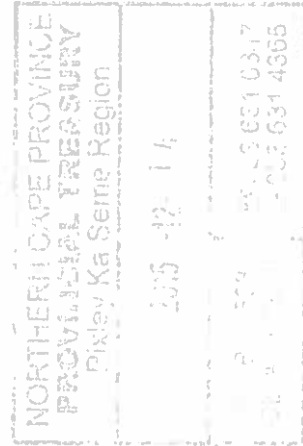


Investment portfolio analysis

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

R thousands 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							
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	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										
RECEIPTS:										
1,2										
Operating Transfers and Grants										
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	97 166	14 852	37 973	40 486	(4 272)	-10.6%	97 166

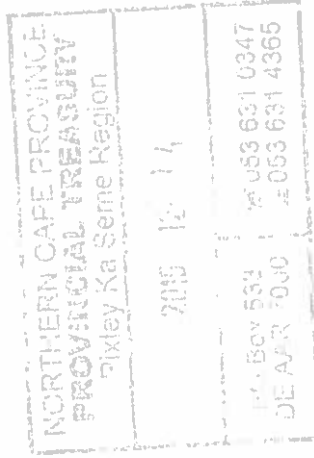
NORTHERN CAPE PROVINCE
NORTHERN CAPE REGION
NORTHERN CAPE TREASURY

Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November										
Description	Ref	2014/15	Budget Year	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
		Audited Outcome	2015/16 Original Budget							
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											
Budget Year 2015/16											
Summary of Employee and Councillor remuneration											
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	436	(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		248	240	240	20	111	100	11	11%	240	
Sub Total - Senior Managers of Municipality		4 914	5 370	5 370	501	2 286	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	1 814	1 814	214	1 019	673	347	52%	1 814	
Overtime		2 432	2 006	2 006	256	1 079	836	243	29%	2 006	
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	16	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	5 286	25 681	25 597	84	0%	61 434	
% Increase	4		7.8%	7.6%						7.6%	
Total Parent Municipality		88 101	71 384	71 384	6 135	29 647	29 743	(96)	0%	71 384	
TOTAL SALARY, ALLOWANCES & BENEFITS		88 101	71 384	71 384	6 135	29 647	29 743	(96)	0%	71 384	
% Increase	4		8.0%	8.0%						8.0%	
TOTAL MANAGERS AND STAFF		62 018	66 804	66 804	5 797	27 967	27 835	132	0%	66 804	



Capital programme performance

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

Month	2014/15		Budget Year 2015/16						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
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 Table C13

Supporting Tables SC13 include the following:

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

NC073 Emthanjeni - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November											
Description	Ref	2014/15	Budget Year 2015/16							YTD variance	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD %		
R thousands	1										
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure		13 938	55 958	55 958	675	4 415	22 796	18 381	80.6%	55 958	
Infrastructure - Road transport		13 856	8 500	8 500	634	634	3 542	2 908	82.1%	8 500	
Roads, Pavements & Bridges		13 856	8 500	8 500	634	634	3 542	2 908	82.1%	8 500	
Storm water		-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		-	1 500	1 500	-	1 127	625	(502)	-80.4%	1 500	
Generation		-	-	-	-	-	-	-	-	-	
Transmission & Reticulation		-	1 500	1 500	-	1 127	625	(502)	-80.4%	1 500	
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	-	-	4 167	4 167	100.0%	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 SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November

Description	Ref	Budget Year 2015/16						
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
R thousands	1							YTD variance %
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure								
Infrastructure - Road transport		172	8 237	8 237	11	25	3 432	3 407 99.3%
Roads, Pavements & Bridges		172	2 800	2 800	11	11	1 167	1 156 99.0%
Infrastructure - Electricity		172	2 800	2 800	11	11	1 167	1 156 99.0%
Transmission & Retification		-	5 226	5 226	-	-	2 177	2 177 100.0%
Infrastructure - Water		-	5 226	5 226	-	-	2 177	2 177 100.0%
Water purification		-	180	180	-	14	75	61 81.9%
Infrastructure - Sanitation		-	180	180	-	14	75	61 81.9%
Infrastructure - Other		-	-	-	-	-	-	-
Waste Management		-	31	31	-	-	13	13 100.0%
Community		3	353	353	-	-	147	147 100.0%
Parks & gardens		-	22	22	-	-	9	9 100.0%
Sportsfields & stadia		-	39	39	-	-	16	16 100.0%
Community halls		-	260	260	-	-	108	108 100.0%
Cemeteries		3	31	31	-	-	13	13 100.0%
Heritage assets		-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-
Other assets		446	1 913	1 913	48	154	797	643 80.7%
General vehicles		-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-
Plant & equipment		130	845	845	12	65	352	287 81.7%
Computers - hardware/equipment		212	339	339	2	30	141	111 78.5%
Furniture and other office equipment		44	189	189	34	59	79	20 25.4%
Other Buildings		60	540	540	-	-	225	225 100.0%
Agricultural assets		-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-
Intangibles		-	884	884	-	9	368	360 97.7%
Computers - software & programming		-	884	884	-	9	368	360 97.7%
Total Capital Expenditure on renewal of existing assets	1	621	11 386	11 385	59	187	4 744	4 557 96.1%
Specialised vehicles		-	-	-	-	-	-	-

NC073 Emthanjeni - Supporting Table SC13d Monthly Budget Statement - depreciation 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	
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		4 362	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

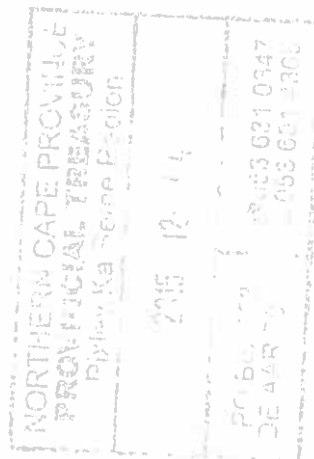


Chart C3 Aged Consumer Debtors Analysis

	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	-



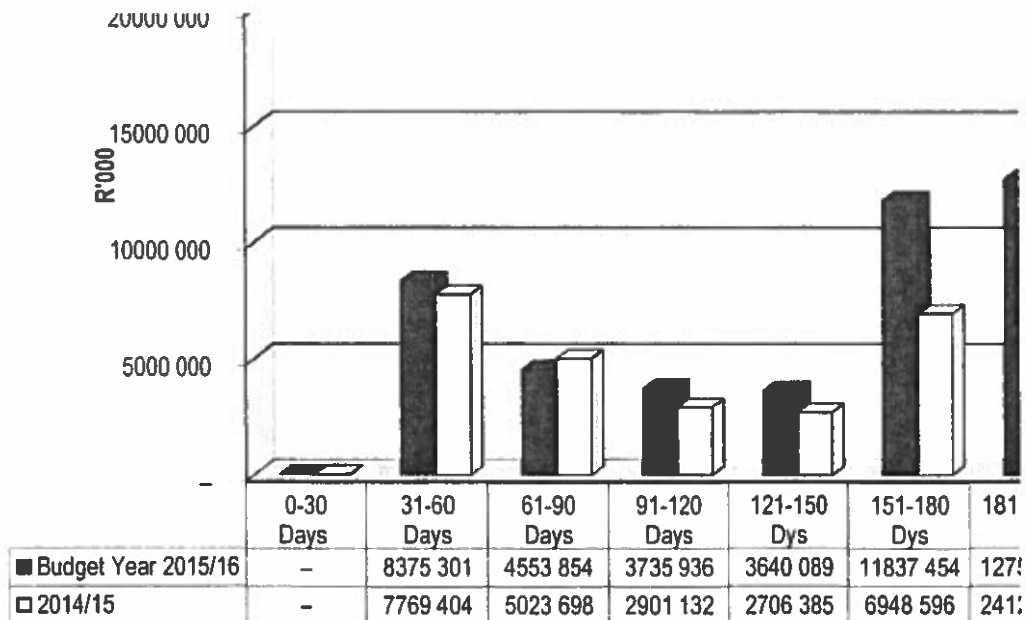


Chart C4 Consumer Debtors (total by Debtor Customer Category)

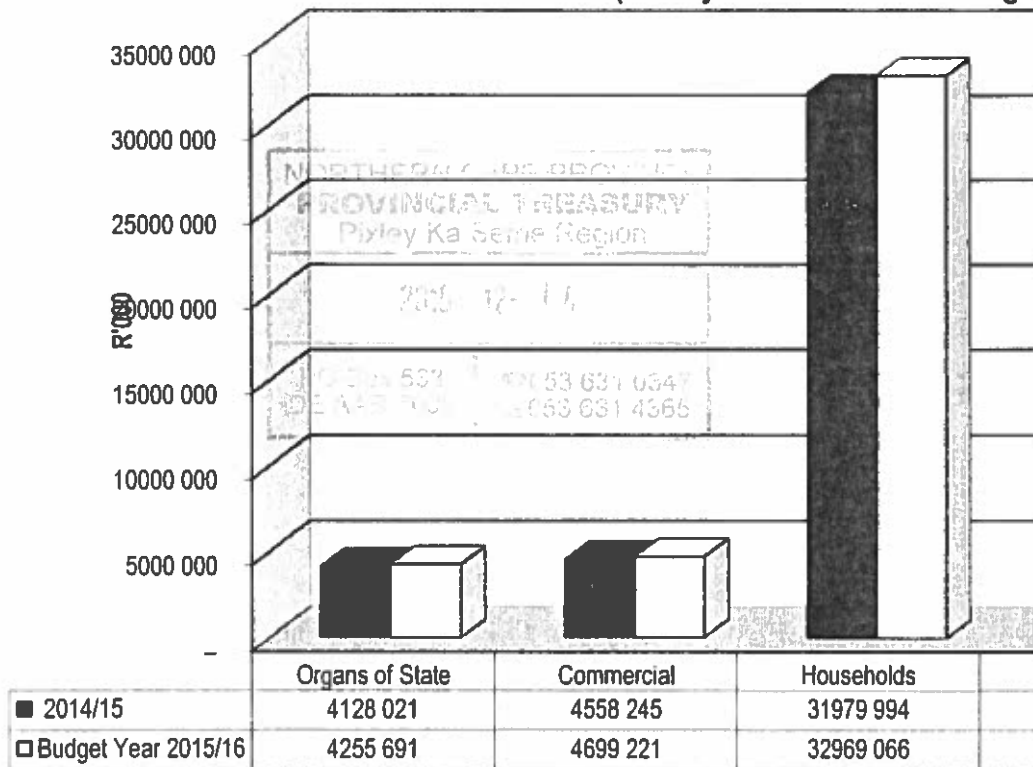
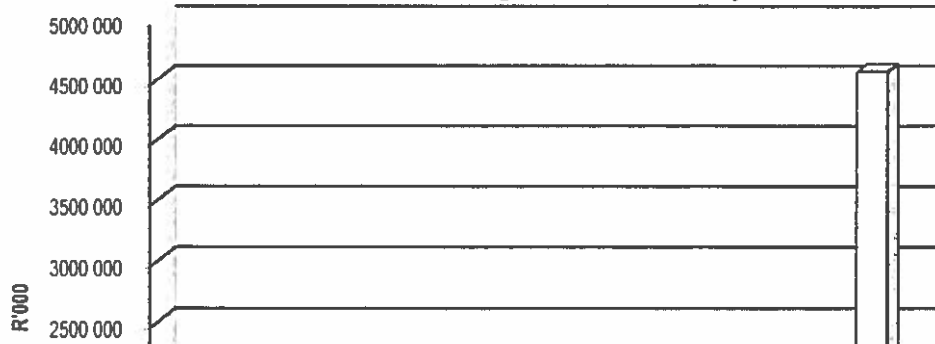
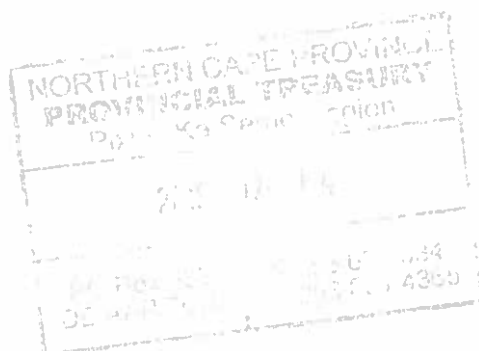


Chart C5 Aged Creditors Analysis





target



for General	Other
-	2200 075
-	2578 203

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.

~~Municipal manager of Emthanjeni (NC073)~~

Date 14/12/2015

