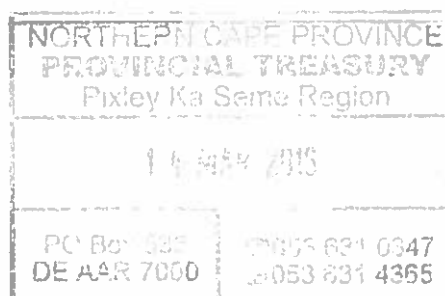


EMTHANJENI MUNICIPALITY



FEBRUARY 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 February 2016 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 final as the auditor general has already expressed an opinion on the Annual Financial statements.

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 2% below the year-to-date budget for February 2016.

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 19% below the year-to-date operating expenditure. 32.% of the total capital budget has been spent at 29 February 2016, with 93.8% 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 February 2016.

Section 3 - Executive Summary

3.1 Introduction

As already stated in the Mayor's Report the financial figures reflected in this report are final figures for 2014/2015.

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments)

Revenue by Source

Year-to-date revenue realised 2%, R2.694 million below year-to-date budget projections for February 2016².

Operating expenditure by type

Year-to-date expenditure is 19% or R27.149 million, below the year-to-date budget as at 29 February 2016.

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 R6.142 million or 32% of the revised capital budget of R19.1 million⁴. 93.8% 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, 978 million during the year-to-date to R 9, 695 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	4 127
		7 262
	Transfers recognised - operational	(1 116)
	Other revenue	
2	Expenditure By Type	
	Debt impairment	(6 667)
		(5 395)
	Depreciation & asset impairment	2 303
	Bulk purchases	(5 991)
	Other expenditure	
3	Capital Expenditure	
	Road transport	(5 067)
		(5 925)
	Water	(18 254)
	Waste water management	
4	Financial Position	
5	Cash Flow	
	Other revenue	(3 381)
		7 845
	Government - operating	(23 972)
	Government - capital	(30 572)
	Capital assets	

3.4 Remedial or corrective steps

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

⁴ Table C5 - Total capital expenditure

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

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

Section 4 - In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

NC073 Emthanjani - Table C1 Monthly Budget Statement Summary - M08 February

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	22 075	27 503	27 503	1 795	21 965	18 335	3 629	20%	27 503
Service charges	97 741	108 111	103 111	10 328	65 750	71 074	(5 324)	-7%	108 111
Investment revenue	950	715	715	31	85	477	(391)	-82%	715
Transfers recognised - operational	39 550	40 601	40 601	117	31 063	27 067	3 996	15%	40 601
Other own revenue	34 337	34 768	35 568	2 931	18 734	23 339	(4 604)	-20%	34 768
Total Revenue (excluding capital transfers and contributions)	194 653	211 697	207 497	15 201	137 597	140 291	(2 694)	-2%	211 697
Employee costs	66 864	66 804	66 804	5 548	45 374	44 535	839	2%	66 804
Remuneration of Councillors	4 126	4 580	4 580	371	2 899	3 053	(154)	-5%	4 580
Depreciation & asset impairment	61 386	9 248	9 248	-	-	6 165	(6 165)	-100%	9 248
Finance charges	1 337	2 556	3 556	0	259	1 904	(1 645)	-86%	2 556
Materials and bulk purchases	58 263	61 743	69 713	5 149	43 147	46 474	(3 327)	-7%	61 743
Transfers and grants	225	12 938	11 662	1 755	9 200	9 875	(674)	-7%	12 938
Other expenditure	66 235	63 028	50 302	2 754	18 225	34 248	(16 023)	-47%	63 028
Total Expenditure	258 437	220 896	215 864	15 577	119 105	146 255	(27 149)	-19%	220 896
Surplus/(Deficit)	(63 784)	(9 199)	(8 367)	(376)	18 492	(5 963)	24 455	-410%	(9 199)
Transfers recognised - capital	14 694	56 565	13 398	-	1 500	29 077	(27 577)	-95%	56 565
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(49 091)	47 366	5 031	(376)	19 992	23 113	(3 121)	-14%	47 366
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(49 091)	47 366	5 031	(376)	19 992	23 113	(3 121)	-14%	47 366
Capital expenditure & funds sources									
Capital expenditure	14 194	67 344	19 121	373	6 142	34 551	(28 410)	-82%	67 344
Capital transfers recognised	13 833	55 958	12 791	184	5 765	28 672	(22 906)	-80%	55 958
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	5 046	-	-	-	-	-	-	5 046
Internally generated funds	362	6 341	6 331	190	377	5 880	(5 503)	-94%	6 341
Total sources of capital funds	14 194	67 344	19 121	373	6 142	34 551	(28 410)	-82%	67 344
Financial position									
Total current assets	125 401	109 842	99 318		144 442				109 842
Total non current assets	883 982	944 097	946 897		882 334				944 097
Total current liabilities	45 643	33 313	33 327		101 035				33 313
Total non current liabilities	54 198	67 490	63 471		2 348				67 490
Community wealth/Equity	909 543	953 136	949 417		923 393				953 136
Cash flows									
Net cash from (used) operating	14 269	55 260	25 550	(3 516)	18 740	24 139	5 399	22%	11 243
Net cash from (used) investing	(13 008)	(59 374)	(18 967)	(311)	(5 992)	(34 635)	(28 643)	83%	(59 374)
Net cash from (used) financing	(2 777)	1 096	(894)	(217)	(1 770)	(2 304)	(534)	23%	1 096
Cash/cash equivalents at the month/year end	(1 283)	606	4 407	-	9 695	(14 082)	(23 777)	169%	(48 317)
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	-	10 374	4 867	3 767	2 672	2 328	27 411	-	51 419
Creditors Age Analysis									
Total Creditors	6 382	146	925	825	-	-	-	-	8 277

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

NC073 Emthanjani - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M08 February

NC073 Emthanjani - Table C2 Monthly Budget Statement - Financial Performance (Standard Classification) - mid February											
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											
Revenue - Standard											
<i>Governance and administration</i>											
Executive and council	1	43 011	48 348	46 348	2 090	37 280	30 898	6 382	21%	46 348	
Budget and treasury office		5 537	3 335	3 335	132	4 600	2 224	2 376	107%	3 335	
Corporate services		37 390	42 932	42 932	1 955	32 631	28 621	4 009	14%	42 932	
<i>Community and public safety</i>											
Community and social services		25 486	10 229	10 229	919	4 648	6 819	(2 172)	32%	10 229	
Sport and recreation		1 516	1 844	1 844	56	1 626	1 229	396	32%	1 844	
Public safety		112	114	114	9	173	76	97	128%	114	
Housing		23 180	8 232	8 232	853	2 829	5 488	(2 659)	-48%	8 232	
Health		678	39	39	2	20	26	(6)	-23%	39	
<i>Economic and environmental services</i>											
Planning and development		11 044	13 110	13 110	1	715	8 740	(8 025)	-92%	13 110	
Road transport		897	3 395	3 395	-	700	2 263	(1 563)	-69%	3 395	
Environmental protection		10 147	9 715	9 715	1	15	6 477	(6 462)	-100%	9 715	
<i>Trading services</i>											
Electricity		129 806	198 576	151 209	12 190	96 454	122 910	(26 456)	-22%	198 576	
Water		66 606	83 494	79 994	6 995	50 145	54 962	(4 817)	-9%	83 494	
Waste water management		25 602	41 211	30 511	3 168	20 119	25 334	(5 215)	-21%	41 211	
Waste management		19 576	59 345	26 178	1 289	16 436	32 930	(16 494)	-50%	59 345	
Other	4	18 021	14 526	14 526	739	9 755	9 684	71	1%	14 526	
Total Revenue - Standard	2	209 347	268 282	220 895	15 201	139 097	169 368	(30 271)	-18%	268 282	
Expenditure - Standard											
<i>Governance and administration</i>											
Executive and council		44 414	46 086	45 463	3 861	24 207	30 599	(6 392)	-21%	46 086	
Budget and treasury office		16 148	13 292	12 819	873	7 112	8 767	(1 655)	-19%	13 292	
Corporate services		17 363	20 440	20 290	1 769	9 635	13 596	(3 961)	-29%	20 440	
<i>Community and public safety</i>											
Community and social services		10 902	12 354	12 354	1 219	7 460	8 236	(776)	-9%	12 354	
Sport and recreation		41 685	29 011	29 085	1 983	14 825	19 373	(4 548)	-23%	29 011	
Public safety		25 058	11 629	11 758	717	5 138	7 795	(2 656)	-34%	11 629	
Housing		4 142	4 162	4 167	283	2 642	2 777	(135)	-5%	4 162	
Health		8 026	10 818	10 758	788	5 386	7 200	(1 814)	-25%	10 818	
<i>Economic and environmental services</i>											
Planning and development		4 452	2 218	2 218	195	1 658	1 479	179	12%	2 218	
Road transport		7	183	183	-	0	122	(122)	-100%	183	
Environmental protection		38 419	27 157	27 163	1 826	12 915	18 105	(5 190)	-29%	27 157	
Electricity		19 447	10 663	10 670	1 120	6 827	7 110	(283)	-4%	10 663	
Water		18 972	16 493	16 493	706	6 088	10 995	(4 907)	-45%	16 493	
<i>Trading services</i>											
Electricity		132 297	117 903	113 414	7 782	66 129	77 685	(11 556)	-15%	117 903	
Water		79 852	69 900	69 476	4 678	43 226	46 515	(3 290)	-7%	69 900	
Waste water management		28 309	15 894	14 794	757	7 187	10 376	(3 188)	-31%	15 894	
Waste management		12 790	16 925	15 060	1 354	7 531	10 892	(3 360)	-31%	16 925	
Other	3	1 255	15 184	14 084	993	8 185	9 902	(1 718)	-17%	15 184	
Total Expenditure - Standard		258 437	220 896	215 864	15 577	119 105	146 255	(27 149)	-19%	220 896	
Surplus/ (Deficit) for the year		(49 091)	47 386	5 031	(376)	19 992	23 113	(3 121)	-14%	47 386	

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

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

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

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

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

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

NC073 Emthanjani - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

NCU/3 Eimnanjani - Table C.3 monthly budget Statement - Financial Performance (Revenue and expenditure by member vote)											
Vote 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											
Revenue by Vote		1									
Vote 1 - EXECUTIVE AND COUNCIL			5 537	3 335	3 335	132	4 600	2 224	2 376	106.9%	3 335
Vote 2 - FINANCE AND ADMINISTRATION			37 474	43 012	43 012	1 958	32 681	28 675	4 006	14.0%	43 012
Vote 3 - PLANNING AND DEVELOPMENT			897	3 395	3 395	-	700	2 263	(1 563)	-69.1%	3 395
Vote 4 - HEALTH			-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES			1 516	1 844	1 844	56	1 626	1 229	396	32.2%	1 844
Vote 6 - PUBLIC SAFETY			23 180	8 232	8 232	853	2 829	5 488	(2 659)	-48.5%	8 232
Vote 7 - SPORT AND RECREATION			112	114	114	9	173	76	97	127.9%	114
Vote 8 - ROAD TRANSPORT			10 147	9 715	9 715	1	15	6 477	(6 462)	-99.8%	9 715
Vote 9 - OTHER			-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING SERVICES			678	39	39	2	20	26	(6)	-23.3%	39
Vote 11 - WASTE MANAGEMENT			18 021	14 526	14 526	739	9 755	9 684	71	0.7%	14 526
Vote 12 - WASTE WATER MANAGEMENT			19 576	59 345	26 178	1 289	16 436	32 930	(16 494)	-50.1%	59 345
Vote 13 - ELECTRICITY			66 606	83 494	79 994	6 995	50 145	54 962	(4 817)	-8.8%	83 494
Vote 14 - WATER			25 602	41 211	30 511	3 168	20 119	25 334	(5 215)	-20.6%	41 211
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	209 347	268 262	220 895	15 201	139 097	169 368	(30 271)	-17.9%	268 262
Expenditure by Vote		1									
Vote 1 - EXECUTIVE AND COUNCIL			16 148	13 292	12 819	873	7 112	8 767	(1 655)	-18.9%	13 292
Vote 2 - FINANCE AND ADMINISTRATION			28 265	33 673	32 644	2 988	17 095	21 832	(4 738)	-21.7%	32 794
Vote 3 - PLANNING AND DEVELOPMENT			19 447	10 663	10 670	1 120	6 827	7 110	(283)	-4.0%	10 663
Vote 4 - HEALTH			7	183	183	-	0	122	(122)	-99.9%	183
Vote 5 - COMMUNITY AND SOCIAL SERVICES			25 058	11 629	11 758	717	5 138	7 795	(2 656)	-34.1%	11 629
Vote 6 - PUBLIC SAFETY			8 026	10 818	10 758	788	5 386	7 200	(1 814)	-25.2%	10 818
Vote 7 - SPORT AND RECREATION			4 142	4 162	4 167	283	2 642	2 777	(135)	-4.9%	4 162
Vote 8 - ROAD TRANSPORT			18 972	16 493	16 493	706	6 088	10 995	(4 907)	-44.6%	16 493
Vote 9 - OTHER			1 623	739	739	125	1 029	493	537	108.9%	739
Vote 10 - HOUSING SERVICES			4 452	2 218	2 218	195	1 658	1 479	179	12.1%	2 218
Vote 11 - WASTE MANAGEMENT			11 255	15 184	14 084	993	8 185	9 902	(1 718)	-17.3%	15 184
Vote 12 - WASTE WATER MANAGEMENT			12 790	16 925	15 060	1 354	7 531	10 892	(3 360)	-30.9%	16 925
Vote 13 - ELECTRICITY			79 852	69 900	69 476	4 678	43 226	46 515	(3 290)	-7.1%	69 900
Vote 14 - WATER			28 399	15 894	14 794	757	7 187	10 376	(3 188)	-30.7%	15 894
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	258 437	221 775	215 864	15 577	119 105	146 255	(27 149)	-18.6%	220 896
Surplus/ (Deficit) for the year		2	(49 091)	46 487	5 031	(376)	19 992	23 113	(3 121)	-13.5%	47 366

Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)
NC073 Emthanjeni - Table C4 Monthly Budget Statement – Financial Performance (revenue and expenditure) - M08 February

NC073 Emthanjeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - mod February											
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											
Revenue By Source											
Property rates		21 905	27 503	27 503	1 795	21 965	18 335	3 629		20%	27 503
Property rates - penalties & collection charges		170	—	—	—	—	—	—		—	—
Service charges - electricity revenue		59 935	57 935	53 635	5 141	32 711	37 763	(5 052)		-13%	57 935
Service charges - water revenue		20 888	26 111	25 411	3 149	16 726	17 268	(541)		-3%	26 111
Service charges - sanitation revenue		10 691	14 888	14 888	1 272	10 179	9 925	253		3%	14 888
Service charges - refuse revenue		5 822	8 937	8 937	734	5 867	5 958	(91)		-2%	8 937
Service charges - other		405	240	240	31	266	190	107		67%	240
Rental of facilities and equipment		1 189	652	652	69	539	434	104		24%	652
Interest earned - external investments		950	715	715	31	477	391	(391)		-62%	715
Interest earned - outstanding debtors		646	873	873	52	454	582	(128)		-22%	873
Dividends received		—	—	—	—	—	—	—		—	—
Fines		23 011	7 581	7 581	861	2 941	5 054	(2 113)		-42%	7 581
Licences and permits		1 257	2 099	2 099	24	235	1 399	(1 164)		-63%	2 099
Agency services		—	—	—	—	—	—	—		—	—
Transfers recognised - operational		39 550	40 601	40 601	117	31 063	27 067	3 996		15%	40 601
Other revenue		7 256	23 434	24 234	1 862	14 416	15 782	(1 367)		-9%	23 434
Gains on disposal of PPE		979	130	130	82	150	86	63		73%	130
Total Revenue (excluding capital transfers and contributions)		194 653	211 697	207 497	15 201	137 597	140 291	(2 694)		-2%	211 697
Expenditure By Type											
Employee related costs		66 864	66 804	66 804	5 548	45 374	44 535	839		2%	66 804
Remuneration of councillors		4 128	4 580	4 580	371	2 899	3 053	(154)		-5%	4 580
Debt impairment		35 712	11 429	10 229	—	—	7 380	(7 380)		-100%	11 429
Depreciation & asset impairment		61 386	9 248	9 248	—	—	6 165	(6 165)		-100%	9 248
Finance charges		1 337	2 556	3 556	0	259	1 904	(1 645)		-86%	2 556
Bulk purchases		47 049	53 094	53 094	3 898	37 173	35 398	1 777		5%	53 094
Other materials		11 215	8 648	16 618	1 251	5 974	11 078	(5 104)		-46%	8 648
Contracted services		7 800	9 629	10 329	913	4 425	6 560	(2 134)		-33%	9 629
Transfers and grants		225	12 938	11 662	1 755	9 200	9 875	(674)		-7%	12 938
Other expenditure		21 979	41 969	29 743	1 840	13 800	20 309	(6 509)		-32%	41 969
Loss on disposal of PPE		744	—	—	—	—	—	—		—	—
Total Expenditure		256 437	220 896	215 864	15 577	119 105	146 255	(27 149)		-19%	220 896
Surplus/(Deficit)		(63 784)	(9 199)	(8 367)	(376)	18 492	(5 963)	24 455		(0)	(9 199)
Transfers recognised - capital		14 694	56 565	13 398	—	1 500	29 077	(27 577)		(0)	56 565
Contributions recognised capital		—	—	—	—	—	—	—		—	—
Contributed assets		—	—	—	—	—	—	—		—	—
Surplus/(Deficit) after capital transfers & contributions		(49 091)	47 366	5 031	(376)	19 992	23 113	—		—	47 366
Taxation		—	—	—	—	—	—	—		—	—
Surplus/(Deficit) after taxation		(49 091)	47 366	5 031	(376)	19 992	23 113	—		—	47 366
Attributable to minorities		—	—	—	—	—	—	—		—	—
Surplus/(Deficit) attributable to municipality		(49 091)	47 366	5 031	(376)	19 992	23 113	—		—	47 366
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—		—	—
Surplus/ (Deficit) for the year		(49 091)	47 366	5 031	(376)	19 992	23 113	—		—	47 366

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

NC073 Emthanjani - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M08 February										
Budget Year 2015/16										
Vote Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Multi-Year expenditure appropriation	1									
Vote 14 - WATER	2	13 833	10 000	-	-	-	4 667	(4 667)	-100%	10 000
Total Capital Multi-year expenditure	4.7	13 833	10 000	-	-	-	4 667	(4 667)	-100%	10 000
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		9	159	89	-	28	92	(63)	-69%	159
Vote 2 - FINANCE AND ADMINISTRATION		174	1 897	1 637	10	48	1 213	(1 165)	-96%	1 897
Vote 3 - PLANNING AND DEVELOPMENT		-	12	12	-	-	8	(8)	-100%	12
Vote 5 - COMMUNITY AND SOCIAL SERVICES		134	307	207	-	-	185	(185)	-100%	307
Vote 6 - PUBLIC SAFETY		-	88	88	-	10	59	(48)	-82%	88
Vote 7 - SPORT AND RECREATION		-	261	261	140	192	174	18	10%	261
Vote 8 - ROAD TRANSPORT		-	11 724	11 724	39	1 812	7 816	(6 004)	-77%	11 724
Vote 10 - HOUSING SERVICES		45	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		-	31	31	-	-	21	(21)	-100%	31
Vote 12 - WASTE WATER MANAGEMENT		-	35 958	2 791	-	2 721	17 336	(14 617)	-84%	35 958
Vote 13 - ELECTRICITY		-	6 726	2 100	184	1 317	2 659	(1 542)	-54%	6 726
Vote 14 - WATER		-	180	180	-	14	120	(106)	-89%	180
Total Capital single-year expenditure	4	362	57 344	19 121	373	6 142	29 885	(23 743)	-79%	57 344
Total Capital Expenditure		14 194	67 344	19 121	373	6 142	34 551	(28 410)	-82%	67 344
Capital Expenditure - Standard Classification										
Governance and administration		183	2 056	1 726	10	76	1 305	(1 228)	-94%	2 056
Executive and council		9	159	89	-	28	92	(63)	-69%	159
Budget and treasury office		49	1 369	1 369	-	22	913	(891)	-98%	1 369
Corporate services		125	528	268	10	26	300	(274)	-91%	528
Community and public safety		179	657	557	140	203	518	(315)	-61%	657
Community and social services		134	307	207	-	-	285	(285)	-100%	307
Sport and recreation		-	261	261	140	192	174	18	10%	261
Public safety		-	88	88	-	10	59	(48)	-82%	88
Housing		45	-	-	-	-	-	-	-	-
Economic and environmental services		-	11 737	11 737	39	1 812	7 825	(6 013)	-77%	11 737
Planning and development		-	12	12	-	-	8	(8)	-100%	12
Road transport		-	11 724	11 724	39	1 812	7 816	(6 004)	-77%	11 724
Trading services		13 833	52 895	5 102	184	4 051	24 905	(20 853)	-84%	52 895
Electricity		-	6 726	2 100	184	1 317	2 659	(1 542)	-54%	6 726
Water		13 833	10 180	180	-	14	4 687	(4 673)	-100%	10 180
Waste water management		-	35 958	2 791	-	2 721	17 336	(14 617)	-84%	35 958
Waste management		-	31	31	-	-	21	(21)	-100%	31
Total Capital Expenditure - Standard Classification	3	14 194	67 344	19 121	373	6 142	34 551	(28 410)	-82%	67 344
Funded by:										
National Government		13 833	55 958	12 791	184	5 765	28 672	(22 906)	-80%	55 958
Transfers recognised - capital		13 833	55 958	12 791	184	5 765	28 672	(22 906)	-80%	55 958
Borrowing	6	-	5 046	-	-	-	-	-	-	5 046
Internally generated funds		362	6 341	6 331	190	377	5 890	(5 503)	-94%	6 341
Total Capital Funding		14 194	67 344	19 121	373	6 142	34 551	(28 410)	-82%	67 344

Table C6: Monthly Budget Statement - Financial Position

NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	Budget Year 2015/16				Full Year Forecast
		2014/15	Original Budget	Adjusted Budget	YearTD actual	
R thousands						
ASSETS	1					
Current assets						
Cash		12 282	3 128	997	2 007	3 128
Call investment deposits		—	9 070	2 789	11 719	9 070
Consumer debtors		31 918	20 584	18 472	64 823	20 584
Other debtors		18 237	10 167	10 167	2 860	10 167
Current portion of long-term receivables		2	—	—	—	—
Inventory		62 963	66 894	66 894	63 033	66 894
Total current assets		125 401	109 842	99 318	144 442	109 842
Non current assets						
Long-term receivables		1	—	—	—	—
Investments		26	8 575	11 375	26	8 575
Investment property		5 004	5 004	5 004	5 004	5 004
Investments in Associate		—	—	—	—	—
Property, plant and equipment		878 712	930 037	930 037	876 952	930 037
Agricultural		—	—	—	—	—
Biological assets		—	—	—	—	—
Intangible assets		235	413	413	235	413
Other non-current assets		3	68	68	117	68
Total non current assets		883 982	944 097	946 897	882 334	944 097
TOTAL ASSETS		1 009 383	1 053 938	1 046 215	1 026 776	1 053 938
LIABILITIES						
Current liabilities						
Bank overdraft		13 564	9 269	10 753	10 125	9 269
Borrowing		2 478	3 003	3 003	565	3 003
Consumer deposits		2 112	2 191	2 191	2 135	2 191
Trade and other payables		26 142	16 752	15 283	27 088	16 752
Provisions		1 346	2 097	2 097	61 123	2 097
Total current liabilities		45 643	33 313	33 327	101 035	33 313
Non current liabilities						
Borrowing		37 747	14 777	2 348	2 348	14 777
Provisions		16 451	52 713	61 123	—	52 713
Total non current liabilities		54 198	67 490	63 471	2 348	67 490
TOTAL LIABILITIES		99 841	100 803	96 798	103 383	100 803
NET ASSETS	2	909 543	953 136	949 417	923 393	953 136
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		909 543	953 136	949 417	921 140	953 136
Reserves		—	—	—	2 253	—
TOTAL COMMUNITY WEALTH/EQUITY	2	909 543	953 136	949 417	923 393	953 136

Table C7: Monthly Budget Statement - Cash Flow

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - M08 February

NCU/3 Emtshanjeni - Table C/ Monthly Budget Statement - Cash Flow - M00 February										
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		23 732	25 578	25 578	1 208	21 798	17 052	4 746	28%	25 578
Service charges		50 909	99 481	97 831	8 010	57 283	65 220	(7 937)	-12%	97 831
Other revenue		39 982	32 048	32 848	2 817	18 131	21 899	(3 768)	-17%	32 848
Government - operating		36 215	40 601	40 601	-	31 529	27 067	4 461	16%	40 601
Government - capital		14 694	56 565	13 398	-	9 024	8 932	92	1%	13 398
Interest		1 596	715	715	31	85	477	(391)	-82%	715
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(151 296)	(184 234)	(170 203)	(13 822)	(109 646)	(107 470)	2 177	-2%	(184 234)
Finance charges		(1 337)	(2 556)	(3 556)	(4)	(263)	(1 491)	(1 228)	82%	(2 556)
Transfers and Grants		(225)	(12 938)	(11 662)	(1 755)	(9 200)	(7 547)	1 653	-22%	(12 938)
NET CASH FROM/(USED) OPERATING ACTIVITIES		14 269	55 260	25 550	(3 516)	18 740	24 139	5 399	22%	11 243
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 186	124	124	62	150	73	77	107%	124
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		(0)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	2 800	30	-	-	1 633	(1 633)	-100%	2 800
Payments										
Capital assets		(14 194)	(62 298)	(19 121)	(373)	(6 142)	(36 341)	(30 199)	83%	(62 298)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(13 008)	(59 374)	(18 967)	(311)	(5 992)	(34 635)	(28 643)	83%	(59 374)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	5 046	-	-	-	-	-	-	5 046
Increase (decrease) in consumer deposits		-	135	135	(27)	35	78	(44)	-56%	135
Payments										
Repayment of borrowing		(2 777)	(4 084)	(1 028)	(189)	(1 805)	(2 382)	(577)	24%	(4 084)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 777)	1 096	(894)	(217)	(1 770)	(2 304)	(534)	23%	1 096
NET INCREASE/ (DECREASE) IN CASH HELD		(1 515)	(3 017)	5 690	(4 044)	10 978	(12 799)			(47 034)
Cash/cash equivalents at beginning:		233	3 624	(1 283)	(1 283)	(1 283)	(1 283)			(1 283)
Cash/cash equivalents at month/year end:		(1 283)	606	4 407		9 695	(14 082)			(48 317)

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 Emhlanjeni - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

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 Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Budget	March Budget	April Budget	May Budget	June Budget			
R thousands	1															
Cash Receipts By Source																
Property rates		13 936	1 092	1 235	1 036	1 035	1 116	1 139	1 208	-	-	-	3 780	25 578	28 296	29 071
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		4 051	3 751	3 763	4 510	3 265	5 816	2 967	4 082	-	-	-	21 086	53 300	63 636	74 731
Service charges - water revenue		1 367	1 280	1 112	1 376	1 204	1 593	1 391	2 075	-	-	-	12 625	24 023	26 486	28 015
Service charges - sanitation revenue		901	919	973	1 152	1 026	1 009	1 046	1 112	-	-	-	5 558	13 697	14 532	15 403
Service charges - refuse		504	591	636	743	656	709	728	709	-	-	-	2 945	6 222	8 723	9 333
Service charges - other		33	32	38	33	33	34	33	31	-	-	-	(27)	240	257	276
Rental of facilities and equipment		65	61	64	68	69	69	73	69	-	-	-	113	652	701	751
Interest earned - external investments		15	12	1	6	3	16	1	31	-	-	-	630	715	769	823
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		23	31	1 053	277	33	36	626	861	-	-	-	4 640	7 591	8 322	8 844
Agency services		37	33	31	30	29	21	25	24	-	-	-	1 864	2 099	2 309	2 517
Transfer receipts - operating		17 501	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue		615	2 040	1 977	2 142	1 964	1 977	1 938	1 882	-	-	-	9 072	40 501	38 831	38 640
Cash Receipts by Source		39 047	10 243	10 885	11 845	19 784	14 305	10 541	12 065	-	-	-	69 597	198 423	215 177	233 290
Other Cash Flows by Source																
Transfer receipts - capital		4 149	-	500	-	4 375	-	-	-	-	-	-	47 541	56 565	41 435	13 641
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	67	15	-	6	62	-	-	-	(25)	124	134	143
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		13	18	10	10	1	5	-	(27)	-	-	-	5 046	5 046	3 723	3 947
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	100	135	138	142
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		43 206	10 260	11 386	12 022	24 185	14 308	10 553	12 100	-	-	-	123 058	263 093	262 807	251 163
Cash Payments by Type																
Employee related costs		5 190	4 972	6 230	5 778	5 797	5 608	6 251	5 548	-	-	-	21 430	66 804	69 777	73 883
Remuneration of councillors		328	338	338	338	338	338	338	371	-	-	-	1 680	4 580	4 787	5 074
Interest paid		18	16	166	22	13	9	14	4	-	-	-	2 293	2 556	2 671	2 810
Bulk purchases - Electricity		6 505	6 977	6 472	1 698	3 542	3 298	3 618	3 718	-	-	-	14 827	50 656	53 189	56 381
Bulk purchases - Water & Sewer		146	85	127	247	164	211	184	180	-	-	-	1 094	2 438	2 560	2 713
Other materials		246	221	246	721	370	468	349	1 251	-	-	-	4 450	8 648	9 081	9 620
Contracted services		766	343	525	1 014	306	170	369	913	-	-	-	5 204	9 629	11 252	13 351
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		1 109	1 435	959	1 015	947	1 005	975	1 755	-	-	-	3 738	12 938	13 585	14 365
General expenses		1 601	1 240	1 828	2 523	2 505	2 928	1 112	1 840	-	-	-	25 501	41 478	43 354	46 124
Cash Payments by Type		15 908	15 827	17 112	13 356	14 106	13 937	13 402	15 591	-	-	-	80 618	199 728	210 257	224 322
Other Cash Flows/Payments by Type																
Capital assets		63	530	378	2 897	734	40	1 127	373	-	-	-	56 156	62 298	47 553	20 647
Repayment of borrowing		178	180	519	183	183	186	188	189	-	-	-	2 279	4 084	5 222	4 961
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		16 150	16 336	18 009	16 435	15 103	14 163	14 717	16 144	-	-	-	139 054	266 110	263 032	248 930
NET INCREASE/(DECREASE) IN CASH HELD		27 058	(6 076)	(6 613)	(4 414)	9 083	147	(4 164)	(4 044)	-	-	-	(13 995)	(3 017)	(425)	1 233
Cash/cash equivalents at the month/year beginning		(1 203)	25 777	19 701	13 088	8 674	17 904	17 904	13 739	9 695	9 695	9 695	9 695	(1 283)	(4 300)	(4 724)
Cash/cash equivalents at the month/year end		25 777	19 701	13 088	8 674	17 757	17 904	13 739	9 695	9 695	9 695	9 695	9 695	(4 300)	(4 724)	(3 491)

PART 2 - SUPPORTING DOCUMENTATION Section 5 - Debtors' analysis

Supporting Table SC3

NC073 Emthanjeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2015/16										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200		2 186	1 699	1 231	1 018	936	7 853		14 923	11 038		28 274
Trade and Other Receivables from Exchange Transactions - Electricity	1300		5 502	1 875	1 439	620	414	2 469		12 319	4 942		9 646
Receivables from Non-exchange Transactions - Property Rates	1400		890	317	266	259	240	11 236		13 209	12 002		13 119
Receivables from Exchange Transactions - Waste Water Management	1500		1 087	578	513	456	441	3 262		6 337	4 672		17 523
Receivables from Exchange Transactions - Waste Management	1600		586	311	251	243	235	1 752		3 378	2 481		8 876
Receivables from Exchange Transactions - Property Rental Debtors	1700		-	-	-	-	-	-		-	-		-
Interest on Arrear Debtor Accounts	1810		-	-	-	-	-	-		-	-		3 787
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820		-	-	-	-	-	-		-	-		-
Other	1900		125	85	66	76	61	840		1 254	1 044		2 783
Total By Income Source	2000	-	10 374	4 867	3 767	2 672	2 328	27 411	-	51 419	36 178	-	84 008
2014/15 - totals only		7504765 1/3	4170518 1/4	2806280 5/7	2859638 1/4	3190561 8/9	34137262 5/8			54 669	42 994		49364367
Debtors Age Analysis By Customer Group													
Organs of State	2200		479	408	227	152	136	3 207		4 509	3 722		392
Commercial	2300		2 341	1 079	873	349	156	391		5 189	1 769		2 279
Households	2400		6 985	3 051	2 431	1 939	1 816	21 855		38 077	28 041		73 751
Other	2500		570	328	236	232	219	1 958		3 543	2 645		7 586
Total By Customer Group	2600	-	10 374	4 867	3 767	2 672	2 328	27 411	-	51 419	36 178	-	84 008

Creditors' analysis

Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description		NT Code	Budget Year 2015/16								Prior year totals for chart (same period)	
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		Total
Creditors Age Analysis By Customer Type												
	Bulk Electricity	0100										-
	Bulk Water	0200										-
	PAYE deductions	0300										-
	VAT (output less input)	0400										-
	Pensions / Retirement deductions	0500										-
	Loan repayments	0600										-
	Trade Creditors	0700	3 863	146	925	825					5 758	2 369
	Auditor General	0800	-		-	-					-	-
	Other	0900	2 520		-	-					2 520	2 333
Total By Customer Type		1000	6 382	146	925	825	-	-	-	-	8 277	4 701

Investment portfolio analysis

NC073 Emthanjeni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investments by maturity Name of institution & investment ID R thousands	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
<u>Entities</u>									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		11 270	-	11 270

Allocation and grant receipts and expenditure: - Operating Revenue Framework

NC073 Emthanjeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February											
			2014/15		Budget Year 2015/16						
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast	
R thousands									%		
RECEIPTS:	1.2										
Operating Transfers and Grants											
National Government:		38 876	39 459	39 459	-	28 378	23 018	4 189	18.2%	39 459	
Local Government Equitable Share		35 342	35 929	35 929	-	25 148	20 959	4 189	20 0%	35 929	
Finance Management		1 600	1 600	1 600	-	1 600	933			1 600	
Municipal Systems Improvement		934	930	930	-	930	543			930	
EPWP Incentive		1 000	1 000	1 000	-	700	583			1 000	
Energy Efficiency and Demand Management											
Integrated National Electrification Programme	3							-			
Provincial Government:		1 402	1 142	1 142	-	1 142	666	476	71.4%	1 142	
Housing		645	-	-	-	-	-	-		-	
Sport and Recreation	4	757	1 142	1 142	-	1 142	666	476	71 4%	1 142	
District Municipality:		-	-	-	-	-	-	-		-	
Other grant providers:		-	-	-	-	-	-	-		-	
Total Operating Transfers and Grants	5	40 278	40 601	40 601	-	29 520	23 684	4 665	19.7%	40 601	
Capital Transfers and Grants											
National Government:		16 108	56 565	56 565	-	9 024	32 996	(23 972)	-72.7%	56 565	
Municipal Infrastructure Grant (MIG)		16 108	11 898	11 898	-	7 524	6 941	584	8.4%	11 898	
Regional Bulk Infrastructure		-	10 000	10 000	-	-	5 833	(5 833)	-100 0%	10 000	
Integrated National Electrification Programme		-	1 500	1 500	-	1 500	875	625	71 4%	1 500	
Bucket Eradication Programme Grant		-	33 167	33 167	-	-	19 347	(19 347)	-100 0%	33 167	
Provincial Government:		-	-	-	-	-	-	-		-	
District Municipality:		-	-	-	-	-	-	-		-	
Other grant providers:		-	-	-	-	-	-	-		-	
Total Capital Transfers and Grants	5	16 108	56 565	56 565	-	9 024	32 996	(23 972)	-72.7%	56 565	
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	56 386	97 166	97 166	-	38 544	56 680	(19 307)	-34 1%	97 166	

NC073 Emthambeni] - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

NC073 Emthanzini - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - mo02 February											
2014/15			Budget Year 2015/16								
R thousands	Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:											
	Local Government Equitable Share		12 181	39 459	39 459	1 823	10 073	26 306	(16 233)	-61.7%	39 459
	Finance Management		8 428	35 929	35 929	885	6 680	23 953	(17 272)	-72.1%	35 929
	Municipal Systems Improvement		1 600	1 600	1 600	117	1 135	1 067	68	6.4%	1 600
	EPWP Incentive		1 438	930	930	638	1 557	620	937	151.1%	930
	Energy Efficiency and Demand Management		715	1 000	1 000	184	701	667	34	5.2%	1 000
	Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
	Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:											
	Health subsidy		315	1 142	1 142	49	446	761	(315)	-41.4%	1 142
	Housing		-	-	-	-	167	-	167	#DIV/0!	-
	Sport and Recreation		315	1 142	1 142	49	279	761	(482)	-63.4%	1 142
	Department of Education		-	-	-	-	-	-	-	-	-
	Department of Roads		-	-	-	-	-	-	-	-	-
District Municipality:											
	[insert description]		-	-	-	-	-	-	-	-	-
	Other grant providers:		-	-	-	-	-	-	-	-	-
	[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:			12 496	40 601	40 601	1 872	10 519	27 067	(16 549)	-61.1%	40 601
Capital expenditure of Transfers and Grants											
National Government:											
	Municipal Infrastructure Grant (MIG)		14 025	56 565	13 398	184	5 765	8 932	(3 167)	-35.5%	56 565
	Regional Bulk Infrastructure		13 944	11 898	11 898	-	4 449	7 932	(3 483)	-43.9%	11 898
	Integrated National Electrification Programme		81	10 000	-	-	-	-	-	-	10 000
	Bucket Eradication Programme Grant		-	1 500	1 500	184	1 317	1 000	317	31.7%	1 500
	Other capital transfers [insert description]		-	33 167	-	-	-	-	-	-	33 167
Provincial Government:											
			-	-	-	-	-	-	-	-	-
District Municipality:											
			-	-	-	-	-	-	-	-	-
Other grant providers:											
			-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants			14 025	56 565	13 398	184	5 765	8 932	(3 167)	-35.5%	56 565
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			26 521	97 166	53 999	2 056	16 284	35 999	(19 715)	-54.8%	97 166

Expenditure on councillor and board members allowances and employee benefits

NC073 Emthanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February										
2014/15			Budget Year 2015/16							
Summary of Employee and Councillor remuneration	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	1	2 845	3 170	3 170	257	2 034	2 113	(79)	-4%	3 170
Pension and UIF Contributions		337	-	-	-	164	-	164	#DIV/0!	-
Medical Aid Contributions		36	-	-	-	18	-	18	#DIV/0!	-
Motor Vehicle Allowance		908	1 051	1 051	82	650	701	(51)	-7%	1 051
Cellphone Allowance		1	313	313	33	33	208	(176)	-84%	313
Other benefits and allowances		-	47	47	-	-	31	(31)	-100%	47
Sub Total - Councillors		4 128	4 580	4 580	371	2 889	3 053	(154)	-5%	4 580
% Increase	4		11.0%	11.0%						11.0%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	3 449	3 442	3 442	343	2 881	2 295	587	26%	3 442
Pension and UIF Contributions		249	608	608	51	376	406	(29)	-7%	608
Medical Aid Contributions		131	110	110	4	56	73	(17)	-23%	110
Motor Vehicle Allowance		657	814	814	59	487	543	(56)	-10%	814
Cellphone Allowance		179	155	155	14	103	104	(1)	-1%	155
Other benefits and allowances		249	240	240	28	199	160	38	24%	240
Sub Total - Senior Managers of Municipality		4 914	5 370	5 370	488	4 102	3 580	522	15%	5 370
% Increase	4		9.3%	9.3%						9.3%
Other Municipal Staff										
Basic Salaries and Wages		47 299	46 740	46 748	3 610	30 541	31 165	(624)	-2%	46 748
Pension and UIF Contributions		6 973	8 057	8 057	642	5 175	5 371	(197)	-4%	8 057
Medical Aid Contributions		2 557	1 614	1 614	222	1 671	1 076	595	55%	1 614
Overtime		2 432	2 006	2 006	266	1 873	1 337	535	40%	2 006
Motor Vehicle Allowance		1 141	1 050	1 050	83	642	700	(58)	-8%	1 050
Cellphone Allowance		339	207	207	14	113	138	(25)	-18%	207
Housing Allowances		101	733	733	60	475	489	(13)	-3%	733
Other benefits and allowances		908	963	963	151	752	642	110	17%	963
Post-retirement benefit obligations	2	201	56	56	-	30	37	(8)	-21%	56
Sub Total - Other Municipal Staff		61 950	61 434	61 434	5 049	41 272	40 926	316	1%	61 434
% Increase	4		-0.8%	-0.8%						-0.8%
Total Parent Municipality		70 981	71 384	71 384	5 919	48 273	47 589	684	1%	71 384
% Increase			0.6%	0.6%						0.6%
TOTAL SALARY, ALLOWANCES & BENEFITS		70 981	71 384	71 384	5 919	48 273	47 589	684	1%	71 384
% Increase	4		0.6%	0.6%						0.6%
TOTAL MANAGERS AND STAFF		66 864	66 804	66 804	5 548	45 374	44 536	838	2%	66 804

Capital programme performance

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

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	135	63	63	135	72	53.5%	0%
	August	561	7 647	647	530	593	782	189	24.2%	1%
	September	1 968	3 391	3 391	378	970	4 173	3 203	76.7%	1%
	October	1 652	253	253	2 897	3 867	4 425	558	12.6%	6%
	November	333	13 879	756	734	4 602	5 182	580	11.2%	7%
	December	1 180	1 930	1 930	40	4 641	7 111	2 470	34.7%	7%
	January	271	5 803	803	1 127	5 769	7 915	2 146	27.1%	9%
	February	15	3 131	431	373	6 142	8 345	2 203	26.4%	9%
	March	2 675	9 587	9 587	-	-	17 933	-	-	-
	April	1 130	87	87	-	-	18 019	-	-	-
	May	896	4 535	535	-	-	18 564	-	-	-
	June	2 696	4 967	567	-	-	19 121	-	-	-
	Total Capital expenditure	14 194	67 344	19 121	6 142					

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 - M08 February

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		13 833	55 958	10 000	184	5 765	27 984	22 219	79.4%	55 958
Infrastructure - Road transport		13 833	8 500	8 500	-	1 728	5 667	3 939	69.5%	8 500
Roads, Pavements & Bridges		13 833	8 500	8 500	-	1 728	5 667	3 939	69.5%	8 500
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	1 500	1 500	184	1 317	1 000	(317)	-31.7%	1 500
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	1 500	1 500	184	1 317	1 000	(317)	-31.7%	1 500
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	10 000	-	-	-	5 433	5 433	100.0%	10 000
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	10 000	-	-	-	5 433	5 433	100.0%	10 000
Infrastructure - Sanitation		-	35 958	-	-	2 721	15 884	13 163	82.9%	35 958
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	35 958	-	-	2 721	15 884	13 163	82.9%	35 958
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	13 833	55 958	10 000	184	5 765	27 984	22 219	79.4%	55 958

NC073 Emthanjeni - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	8 237	6 189	39	64	4 730	4 656	98.6%	8 237
Infrastructure - Road transport		-	2 800	2 800	39	50	1 633	1 583	96.9%	2 800
Roads, Pavements & Bridges		-	2 800	2 800	39	50	1 633	1 583	96.9%	2 800
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	5 226	3 178	-	-	2 973	2 973	100.0%	5 226
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	5 226	3 178	-	-	2 973	2 973	100.0%	5 226
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	180	180	-	14	105	91	87.1%	180
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	180	180	-	14	105	91	87.1%	180
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Retulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	31	31	-	-	18	18	100.0%	31
Waste Management		-	31	31	-	-	18	18	100.0%	31
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		68	353	353	-	-	206	206	100.0%	353
Parks & gardens		-	22	22	-	-	13	13	100.0%	22
Sportsfields & stadia		-	39	39	-	-	23	23	100.0%	39
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	260	260	-	-	152	152	100.0%	260
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	31	31	-	-	18	18	100.0%	31
Social rental housing		-	-	-	-	-	-	-	-	-
Other		58	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		294	1 913	1 698	150	304	1 116	812	72.7%	1 913
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		16	845	678	140	205	493	288	58.5%	845
Computers, hardware/equipment		157	339	339	-	30	198	168	84.7%	339
Furniture and other office equipment		-	189	189	-	59	110	62	46.7%	189
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	540	540	10	10	315	304	96.7%	540

Specialised vehicles									
Refuse		-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) must reconcile to total capital expenditure in Table C5.

check balance

NC073 Emthanjeni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

[illegible]

NC073 Emthanjeni - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

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
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
Storm water		-	-	-						-
Infrastructure - Electricity		6 764	511	511						511
Generation		-	-	-						-
Transmission & Reticulation		6 764	511	511						511
Street Lighting		-	-	-						-
Infrastructure - Water		7 441	1 013	1 013						1 013
Dams & Reservoirs		-	-	-						-
Water purification		-	-	-						-
Reticulation		7 441	1 013	1 013						1 013
Infrastructure - Sanitation		4 735	725	725						725
Reticulation		4 735	725	725						725
Sewerage purification		-	-	-						-
Infrastructure - Other		3 353	227	227						227
Waste Management		3 353	227	227						227
Transportation		-	-	-						-
Gas		-	-	-						-
Other		-	-	-						-
Community		11 432	1 539	1 539	-	-	-			1 539
Parks & gardens		-	-	-						-
Sportsfields & stadia		-	-	-						-
Swimming pools		-	-	-						-
Community halls		4 870	651	651						651
Libraries		3 517	488	488						488
Recreational facilities		-	-	-						-
Fire, safety & emergency		-	-	-						-
Security and policing		-	-	-						-
Buses		-	-	-						-
Clinics		947	133	133						133
Museums & Art Galleries		-	-	-						-
Cemeteries		744	132	132						132
Social rental housing		-	-	-						-
Other		1 353	135	135						135
Heritage assets		-	-	-						-
Buildings		-	-	-						-
Other		-	-	-						-
Investment properties		338	22	22	-	-	-			-
Housing development		-	-	-						-
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
Abattoirs		-	-	-						-
Markets		-	-	-						-
Civic Land and Buildings		678	52	52						52
Other Buildings		1 691	228	228						228
Other Land		-	-	-						-
Surplus Assets - (Investment or Inventory)		-	-	-						-
Other		-	-	-						-
Agricultural assets		-	-	-						-
List sub-class		-	-	-						-
Biological assets		-	-	-						-
List sub-class		-	-	-						-
Intangibles		-	-	-						-
Computers - software & programming		-	-	-						-
Other		-	-	-						-
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
Fire		-	-	-						-
Conservancy		-	-	-						-
Ambulances		-	-	-						-

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

Month	2014/15	Original Budget	Adjusted Budget	Monthly actual
Jul	816	12 135	135	63
Aug	561	7 647	647	530
Sep	1 968	3 391	3 391	378
Oct	1 652	253	253	2 897
Nov	333	13 879	756	734
Dec	1 180	1 930	1 930	40
Jan	271	5 803	803	1 127
Feb	15	3 131	431	373
Mar	2 675	9 587	9 587	-
Apr	1 130	87	87	-
May	896	4 535	535	-
Jun	2 696	4 967	567	-

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

Month	YearTD actual	YearTD budget
Jul	63	135
Aug	593	782
Sep	970	4 173
Oct	3 867	4 425
Nov	4 602	5 182
Dec	4 641	7 111
Jan	5 769	7 915
Feb	6 142	8 345
Mar		17 933
Apr		18 019
May		18 554
Jun		19 121

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/	-	10 374	4 867	3 767	2 672	2 328	27 411	-
2014/15	-	7 505	4 171	2 806	2 860	3 191	34 137	-

Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2014/15	Budget Year 2015/16
Organs of State	4 471	4 609
Commercial	5 034	5 189
Households	36 935	38 077
Other	3 437	3 543

Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deduction	VAT (output tax)	les Pensions / Retire	Loan repaymen	Trade Creditors	Auditor General	Other	
2014/15	-	-	-	-	-	-	2 369	-	-	2 333
Budget Year 2015/	-	-	-	-	-	-	5 758	-	-	2 520

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

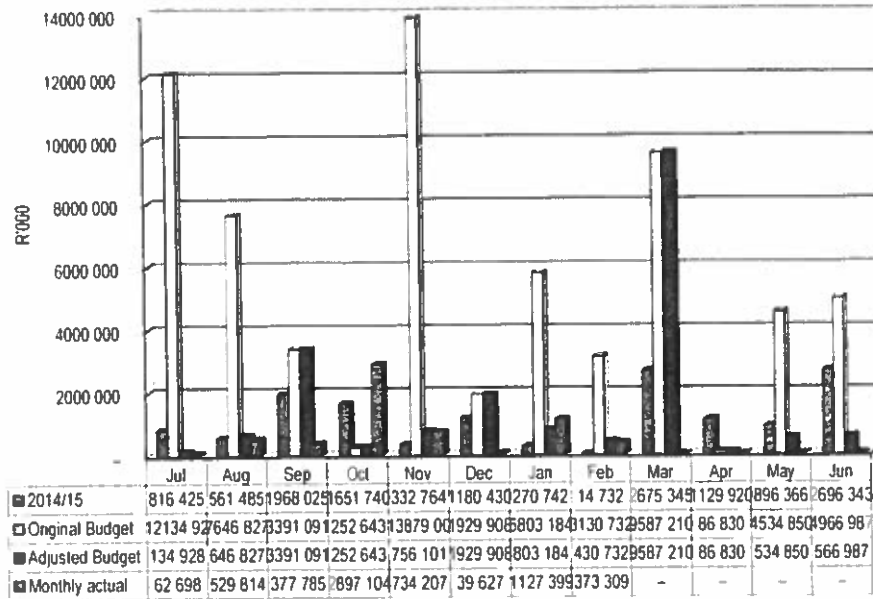


Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target

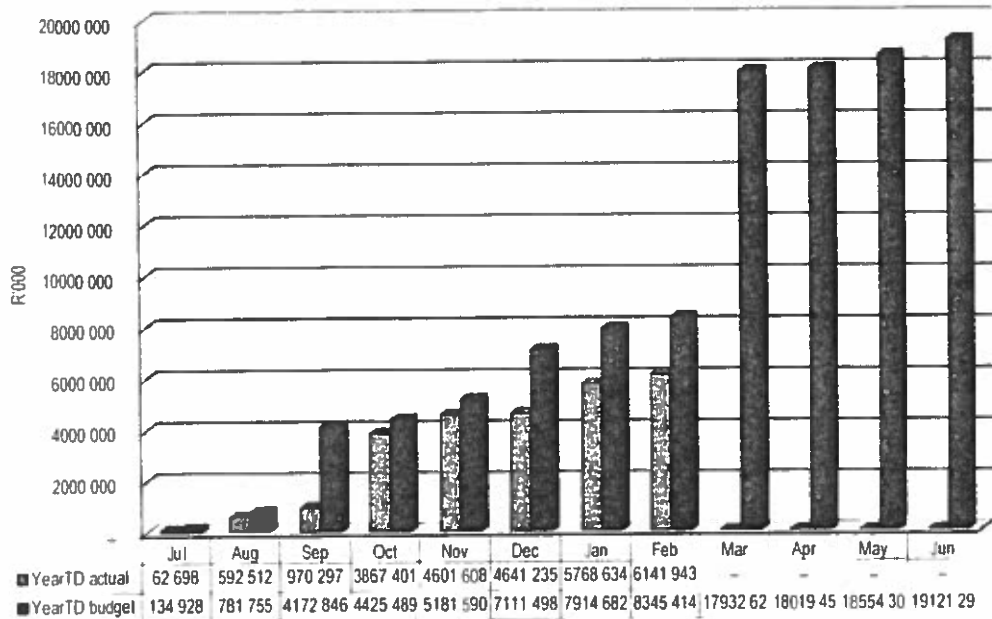
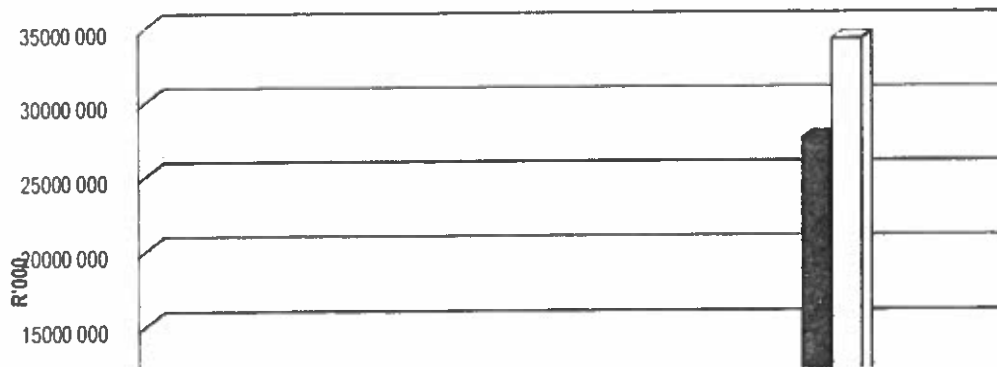


Chart C3 Aged Consumer Debtors Analysis



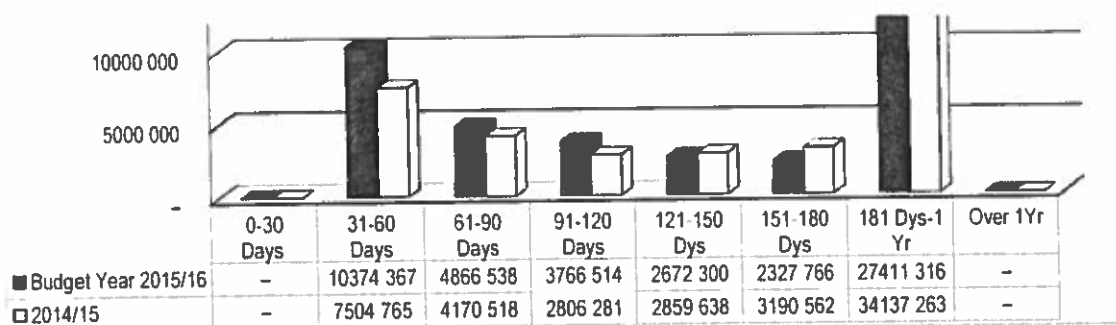


Chart C4 Consumer Debtors (total by Debtor Customer Category)

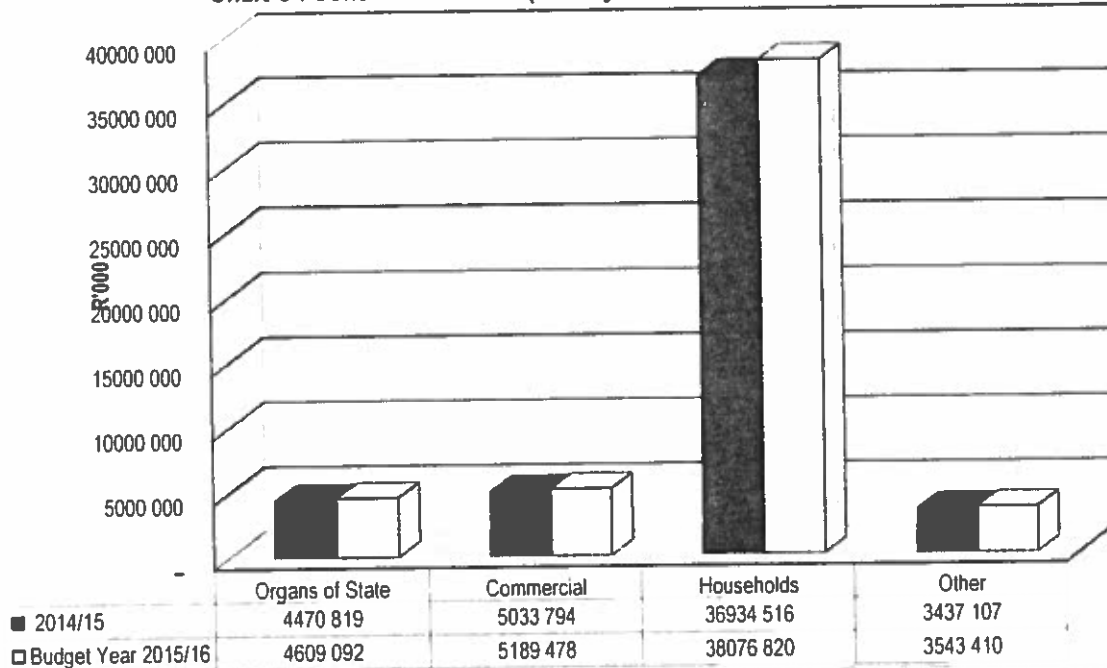
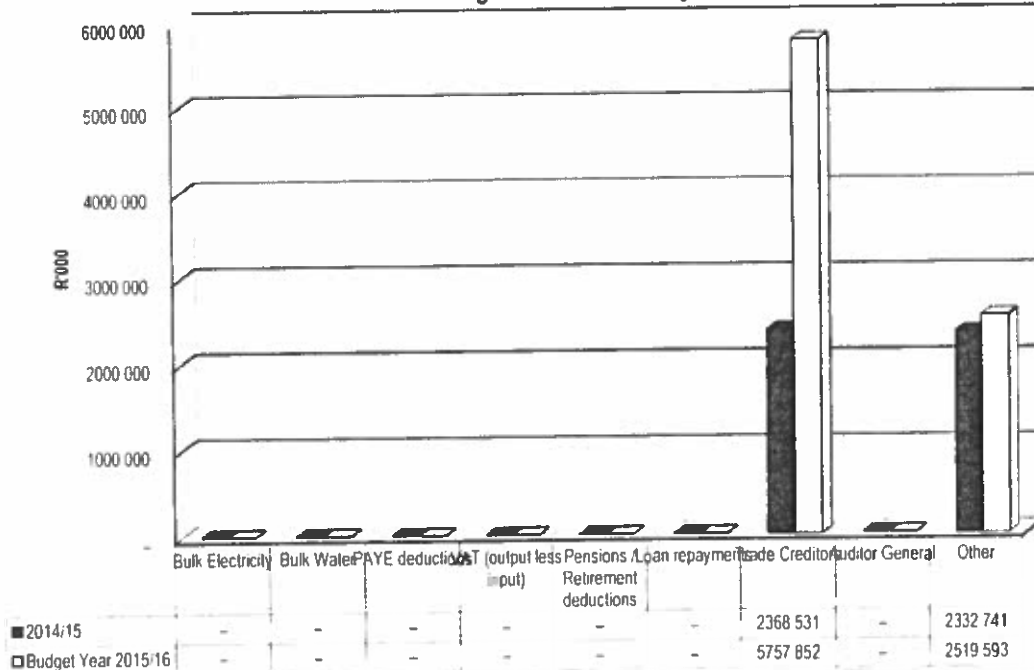


Chart C5 Aged Creditors Analysis



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 February 2016 has been prepared in accordance with the Municipality Finance Management Act and Regulations made under the Act.

Print Name Isak Visser

Municipal manager of Emthanjeni (NC073)

Signature

Date

11/03/2016

