

# EMTHANJENI MUNICIPALITY



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

NORTHERN CAPE PROVINCE PROVINCIAL TREASURY Pixley Ka Seme Region	
15 JAN 2016	
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# **SCHEDULE C:**

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

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

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## Glossary

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

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

## **PART 1 - IN-YEAR REPORT**

### **Section 1 - Mayor's Report**

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

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

##### **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 15% above the year-to-date budget for December 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 18% below the year-to-date operating expenditure. 6.9% of the total capital budget has been spent at 31 December 2015, with 95.9% of that being funded from capital grants.<sup>1</sup>

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<sup>1</sup> Table C5 - Capital Expenditure (municipal vote, standard classification and funding)

## **Section 2 - Resolutions**

### ***IN-YEAR REPORTS 2015/2016***

This is the resolution that will be presented to Council when the In-Year Report is tabled:

#### ***RECOMMENDATION:***

- (a) That Council notes the monthly budget statement and supporting documentation for December 2015.

## **Section 3 - Executive Summary**

### **3.1 Introduction**

### **3.2 Consolidated performance**

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

##### **Revenue by Source**

Year-to-date revenue realised 15%, R15.390 million above year-to-date budget projections for December 2015<sup>2</sup>.

##### **Operating expenditure by type**

Year-to-date expenditure is 18% or R20.320 million, below the year-to-date budget as at 31 December 2015.

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

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

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

## Capital expenditure

Year-to-date expenditure on capital amounts to R4.641 million or 7% of the capital budget of R67.3 million<sup>4</sup>. 95.9% of expenditure to date has been funded from capital grants recognised<sup>5</sup>.

Refer to Section 4 - Table C5 for more detail.

## Cash flows

The financial year commenced with negative cash & cash equivalents balance of -R1, 283million<sup>6</sup> and this has increased by R19, 525 million during the year-to-date to R 18, 242 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
	<b>R thousands</b>	
1	<b>Revenue By Source</b>	
	Property rates	5 483
	Transfers recognised - operational	9 935
	Other revenue	(1 101)
2	<b>Expenditure By Type</b>	
	Debt impairment	(5 715)
	Depreciation & asset impairment	(4 624)
	Bulk purchases	2 926
	Other expenditure	(6 747)
3	<b>Capital Expenditure</b>	
	Road transport	(5 183)
	Water	(5 599)
	Waste water management	(16 292)
4	<b>Financial Position</b>	
5	<b>Cash Flow</b>	
	Other revenue	(3 375)
	Government - operating	10 815
	Government - capital	(19 259)
	Capital assets	(26 508)



### 3.4 Remedial or corrective steps

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

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

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

<sup>6</sup> Table C7 - Cash flow (cash and cash equivalents = cashbook and current investment

## **Section 4 - In-year budget statement tables**

### ***4.1 Monthly budget statements***

#### **4.1.1 Table C1: s71 Monthly Budget Statement Summary**

NC073 Emthanjani - Table C1 Monthly Budget Statement Summary - M06 December

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	21 905	27 503	27 503	1 136	19 235	13 751	5 483	40%	27 503
Service charges	86 968	108 111	108 111	18 329	58 723	54 055	4 668	9%	108 111
Investment revenue	950	715	715	16	54	358	(304)	-85%	715
Transfers recognised - operational	40 278	40 601	40 601	2 166	30 235	20 300	9 935	49%	40 601
Other own revenue	26 895	34 768	34 768	2 057	12 992	17 384	(4 392)	-25%	34 768
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>176 996</b>	<b>211 697</b>	<b>211 697</b>	<b>23 704</b>	<b>121 239</b>	<b>105 849</b>	<b>15 390</b>	<b>15%</b>	<b>211 697</b>
Employee costs	61 975	66 804	66 804	5 608	33 575	33 401	174	1%	66 804
Remuneration of Councillors	4 083	4 580	4 580	338	2 018	2 290	(272)	-12%	4 580
Depreciation & asset impairment	1	9 248	9 248	-	-	4 624	(4 624)	-100%	9 248
Finance charges	588	2 556	2 556	9	244	1 278	(1 034)	-81%	2 556
Materials and bulk purchases	53 357	61 743	61 743	3 879	32 071	30 871	1 200	4%	61 743
Transfers and grants	10 898	12 938	12 938	1 005	6 470	8 081	(1 610)	-20%	12 938
Other expenditure	31 966	63 028	63 028	3 098	15 747	29 901	(14 154)	-47%	63 028
<b>Total Expenditure</b>	<b>162 868</b>	<b>220 896</b>	<b>220 896</b>	<b>13 937</b>	<b>90 126</b>	<b>110 446</b>	<b>(20 320)</b>	<b>-18%</b>	<b>220 896</b>
<b>Surplus/(Deficit)</b>	<b>14 128</b>	<b>(9 199)</b>	<b>(9 199)</b>	<b>9 767</b>	<b>31 113</b>	<b>(4 597)</b>	<b>35 710</b>	<b>-777%</b>	<b>(9 199)</b>
Transfers recognised - capital	-	56 565	56 565	-	1 500	28 282	(26 782)	-95%	56 565
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>14 128</b>	<b>47 366</b>	<b>47 366</b>	<b>9 767</b>	<b>32 613</b>	<b>23 685</b>	<b>8 927</b>	<b>38%</b>	<b>47 366</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>14 128</b>	<b>47 366</b>	<b>47 366</b>	<b>9 767</b>	<b>32 613</b>	<b>23 685</b>	<b>8 927</b>	<b>38%</b>	<b>47 366</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>14 559</b>	<b>67 344</b>	<b>67 344</b>	<b>40</b>	<b>4 641</b>	<b>35 445</b>	<b>(30 804)</b>	<b>-87%</b>	<b>67 344</b>
Capital transfers recognised	13 941	55 958	55 958	40	4 454	27 979	(23 525)	-84%	55 958
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	5 046	5 046	-	-	2 523	(2 523)	-100%	5 046
Internally generated funds	618	6 341	6 341	-	187	4 943	(4 756)	-96%	6 341
<b>Total sources of capital funds</b>	<b>14 559</b>	<b>67 344</b>	<b>67 344</b>	<b>40</b>	<b>4 641</b>	<b>35 445</b>	<b>(30 804)</b>	<b>-87%</b>	<b>67 344</b>
<b>Financial position</b>									
Total current assets	121 617	109 842	109 842		158 260				109 842
Total non current assets	939 617	944 097	944 097		881 655				944 097
Total current liabilities	103 049	33 313	33 313		93 287				33 313
Total non current liabilities	3 166	67 490	67 490		2 348				67 490
<b>Community wealth/Equity</b>	<b>955 019</b>	<b>953 136</b>	<b>953 136</b>		<b>944 280</b>				<b>953 136</b>
<b>Cash flows</b>									
Net cash from (used) operating	17 294	55 260	55 260	368	25 117	27 630	2 513	9%	55 260
Net cash from (used) investing	(13 421)	(59 374)	(59 374)	(40)	(4 560)	(29 687)	(25 127)	85%	(59 374)
Net cash from (used) financing	(2 564)	1 096	1 096	(182)	(1 371)	548	1 920	350%	1 096
<b>Cash/cash equivalents at the month/year end</b>	<b>1 595</b>	<b>606</b>	<b>606</b>	<b>-</b>	<b>17 904</b>	<b>2 115</b>	<b>(15 789)</b>	<b>-747%</b>	<b>(4 300)</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	-	19 647	4 393	3 018	2 962	2 980	24 007	-	57 006
<b>Creditors Age Analysis</b>									
Total Creditors	4 860	931	290	-	-	-	-	-	6 080

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

NC073 Emthanjeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December

NC073 Entrantymgmt - Table C2 monthly Budget Statement - Financial Performance (Standard - Expenditure)												
R thousands	Description	Ref	2014/15		Budget Year 2015/16						Full Year Forecast	
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %		
1	<b>Revenue - Standard</b>											
	<b>Governance and administration</b>											
	Executive and council		43 119	46 348	46 348	3 415	34 471	23 174	11 297	49%	46 348	
	Budget and treasury office		5 645	3 335	3 335	2 088	4 380	1 668	2 712	163%	3 335	
	Corporate services		37 391	42 932	42 932	1 323	30 049	21 466	8 583	40%	42 932	
			84	80	80	4	43	40	3	7%	80	
	<b>Community and public safety</b>											
	Community and social services		6 227	10 229	10 229	151	2 629	5 114	(2 486)	-19%	10 229	
	Sport and recreation		1 510	1 844	1 844	61	950	922	37	4%	1 844	
	Public safety		112	114	114	57	117	57	60	106%	114	
	Housing		3 927	8 232	8 232	30	1 537	4 116	(2 579)	-63%	8 232	
	Health		678	39	39	3	16	19	(4)	-19%	39	
	<b>Economic and environmental services</b>											
	Planning and development		1 028	13 110	13 110	2	712	6 555	(5 843)	-89%	13 110	
	Road transport		1 000	3 395	3 395	-	700	1 697	(997)	-59%	3 395	
	Environmental protection		28	9 715	9 715	2	12	4 858	(4 846)	-100%	9 715	
	<b>Trading services</b>											
	Electricity		126 621	198 576	198 576	20 135	84 927	99 288	(14 361)	-14%	198 576	
	Water		62 505	83 494	83 494	5 286	37 075	41 747	(4 671)	-11%	83 494	
	Waste water management		27 143	41 211	41 211	12 829	25 713	20 605	5 108	25%	41 211	
	Waste management		23 208	59 345	59 345	1 281	13 862	29 673	(15 811)	-53%	59 345	
	Other		13 768	14 526	14 526	739	8 277	7 263	1 014	14%	14 526	
	<b>Total Revenue - Standard</b>		2	176 995	268 262	268 262	23 704	122 739	134 131	(11 392)	-8%	268 262
2	<b>Expenditure - Standard</b>											
	<b>Governance and administration</b>											
	Executive and council		34 062	46 086	46 086	2 410	17 559	23 042	(5 484)	-24%	46 086	
	Budget and treasury office		10 849	13 292	13 292	796	5 257	6 646	(1 389)	-21%	13 292	
	Corporate services		12 484	20 440	20 440	810	6 907	10 220	(3 313)	-32%	20 440	
			10 729	12 354	12 354	804	5 395	6 177	(782)	-13%	12 354	
	<b>Community and public safety</b>											
	Community and social services		21 286	29 011	29 011	2 169	11 090	14 525	(3 435)	-24%	29 011	
	Sport and recreation		7 441	11 629	11 629	724	3 760	5 832	(2 072)	-36%	11 629	
	Public safety		3 934	4 162	4 162	676	2 054	2 083	(29)	-1%	4 162	
	Housing		7 741	10 818	10 818	496	3 977	5 409	(1 432)	-26%	10 818	
	Health		2 168	2 218	2 218	273	1 299	1 109	190	17%	2 218	
			2	183	183	-	0	92	(91)	-100%	183	
	<b>Economic and environmental services</b>											
	Planning and development		19 297	27 157	27 157	1 490	9 585	13 578	(3 993)	-29%	27 157	
	Road transport		8 942	10 663	10 663	869	5 004	5 331	(327)	-6%	10 663	
	Environmental protection		10 354	16 493	16 493	621	4 581	8 247	(3 666)	-44%	16 493	
	<b>Trading services</b>											
	Electricity		86 599	117 903	117 903	7 751	51 112	58 931	(7 819)	-13%	117 903	
	Water		55 746	69 900	69 900	4 335	34 163	34 950	(787)	-2%	69 900	
	Waste water management		9 086	15 894	15 894	1 100	5 463	7 947	(2 483)	-31%	15 894	
	Waste management		9 742	16 925	16 925	1 135	5 305	8 442	(3 138)	-37%	16 925	
	Other		12 025	15 184	15 184	1 181	6 181	7 592	(1 411)	-19%	15 184	
<b>Total Expenditure - Standard</b>		3	162 868	220 896	220 896	13 937	90 126	110 446	(20 320)	-18%	220 896	
<b>Surplus/ (Deficit) for the year</b>			14 128	47 366	47 366	9 767	32 613	23 685	8 927	38%	47 366	

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

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

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

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

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

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

NC073 Emthanjeni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote 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	Ref										
Revenue by Vote											
Vote 1 - EXECUTIVE AND COUNCIL	1	5 645	3 335	3 335	2 088	4 380	1 668	2 712	162.6%	3 335	
Vote 2 - FINANCE AND ADMINISTRATION		37 475	43 012	43 012	1 327	30 091	21 506	8 585	39.9%	43 012	
Vote 3 - PLANNING AND DEVELOPMENT		1 000	3 395	3 395	—	700	1 697	(997)	-58.8%	3 395	
Vote 4 - HEALTH		—	—	—	—	—	—	—	—	—	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 510	1 844	1 844	61	959	922	37	4.0%	1 844	
Vote 6 - PUBLIC SAFETY		3 927	8 232	8 232	30	1 537	4 116	(2 579)	-62.7%	8 232	
Vote 7 - SPORT AND RECREATION		113	114	114	57	117	57	60	106.0%	114	
Vote 8 - ROAD TRANSPORT		28	9 715	9 715	2	12	4 858	(4 846)	-99.8%	9 715	
Vote 9 - OTHER		—	—	—	—	—	—	—	—	—	
Vote 10 - HOUSING SERVICES		678	39	39	3	16	19	(4)	-19.1%	39	
Vote 11 - WASTE MANAGEMENT		13 766	14 526	14 526	739	8 277	7 263	1 014	14.0%	14 526	
Vote 12 - WASTE WATER MANAGEMENT		23 208	59 345	59 345	1 281	13 862	29 673	(15 811)	-53.3%	59 345	
Vote 13 - ELECTRICITY		62 505	83 494	83 494	5 286	37 075	41 747	(4 671)	-11.2%	83 494	
Vote 14 - WATER		27 143	41 211	41 211	12 829	25 713	20 605	5 108	24.8%	41 211	
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—	
Total Revenue by Vote	2	176 996	268 262	268 262	23 704	122 739	134 131	(11 392)	-8.5%	268 262	
Expenditure by Vote											
Vote 1 - EXECUTIVE AND COUNCIL	1	10 849	13 292	13 292	796	5 257	6 646	(1 389)	-20.9%	13 292	
Vote 2 - FINANCE AND ADMINISTRATION		23 213	32 794	32 794	1 614	12 302	16 397	(4 095)	-25.0%	32 794	
Vote 3 - PLANNING AND DEVELOPMENT		8 942	10 663	10 663	869	5 004	5 331	(327)	-6.1%	10 663	
Vote 4 - HEALTH		2	183	183	—	0	92	(91)	-99.9%	183	
Vote 5 - COMMUNITY AND SOCIAL SERVICES		7 441	11 629	11 629	724	3 760	5 832	(2 072)	-35.5%	11 629	
Vote 6 - PUBLIC SAFETY		7 741	10 818	10 818	496	3 977	5 409	(1 432)	-26.5%	10 818	
Vote 7 - SPORT AND RECREATION		3 934	4 162	4 162	676	2 054	2 083	(29)	-1.4%	4 162	
Vote 8 - ROAD TRANSPORT		10 354	16 493	16 493	621	4 581	8 247	(3 666)	-44.5%	16 493	
Vote 9 - OTHER		1 624	739	739	118	780	370	411	111.1%	739	
Vote 10 - HOUSING SERVICES		2 168	2 218	2 218	273	1 299	1 109	190	17.1%	2 218	
Vote 11 - WASTE MANAGEMENT		12 025	15 184	15 184	1 181	6 181	7 592	(1 411)	-18.6%	15 184	
Vote 12 - WASTE WATER MANAGEMENT		9 742	16 925	16 925	1 135	5 305	8 442	(3 138)	-37.2%	16 925	
Vote 13 - ELECTRICITY		55 746	69 900	69 900	4 335	34 163	34 950	(787)	-2.3%	69 900	
Vote 14 - WATER		9 086	15 894	15 894	1 100	5 463	7 947	(2 483)	-31.2%	15 894	
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—	
Total Expenditure by Vote	2	162 868	220 896	220 896	13 937	90 126	110 446	(20 320)	-18.4%	220 896	
Surplus/ (Deficit) for the year	2	14 128	47 366	47 366	9 767	32 613	23 685	8 927	37.7%	47 366	

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

NC073 Emthanjeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

R thousands	Ref	Description	Budget Year 2015/16									
			2014/15	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>Revenue By Source</b>												
Property rates		Property rates - penalties & collection charges	21 905	27 503	27 503	1 136	19 235	13 751	5 483	40%	27 503	
Service charges - electricity revenue		Service charges - electricity revenue	—	—	—	—	—	—	—	—	—	
Service charges - water revenue		Service charges - water revenue	41 509	57 935	57 935	3 480	23 589	28 967	(5 378)	-19%	57 935	
Service charges - sanitation revenue		Service charges - sanitation revenue	22 510	26 111	26 111	12 810	22 903	13 056	9 847	75%	26 111	
Service charges - refuse revenue		Service charges - refuse revenue	14 300	14 888	14 888	1 272	7 630	7 444	186	2%	14 888	
Service charges - other		Service charges - other	8 245	8 937	8 937	734	4 399	4 468	(69)	-2%	8 937	
Rental of facilities and equipment		Rental of facilities and equipment	405	240	240	34	202	120	82	69%	240	
Interest earned - external investments		Interest earned - external investments	1 190	652	652	69	398	326	72	22%	652	
Interest earned - outstanding debtors		Interest earned - outstanding debtors	950	715	715	16	54	358	(304)	-85%	715	
Dividends received		Dividends received	816	873	873	53	262	436	(175)	-40%	873	
Fines		Fines	—	—	—	—	—	—	—	—	—	
Licences and permits		Licences and permits	3 759	7 581	7 581	36	1 454	3 791	(2 337)	-62%	7 581	
Agency services		Agency services	348	2 099	2 099	21	182	1 050	(868)	-83%	2 099	
Transfers recognised - operational		Transfers recognised - operational	—	—	—	—	—	—	—	—	—	
Other revenue		Other revenue	40 278	40 601	40 601	2 166	30 235	20 300	9 935	49%	40 601	
Gains on disposal of PPE		Gains on disposal of PPE	19 688	23 434	23 434	1 877	10 616	11 717	(1 101)	-9%	23 434	
			1 094	130	130	—	82	65	17	26%	130	
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>176 996</b>	<b>211 697</b>	<b>211 697</b>	<b>23 704</b>	<b>121 239</b>	<b>105 849</b>	<b>15 390</b>	<b>15%</b>	<b>211 697</b>	
<b>Expenditure By Type</b>												
Employee related costs		Employee related costs	61 975	66 804	66 804	5 608	33 575	33 401	174	1%	66 804	
Remuneration of councillors		Remuneration of councillors	4 083	4 580	4 580	338	2 018	2 290	(272)	-12%	4 580	
Debt impairment		Debt impairment	—	11 429	11 429	—	—	5 715	(5 715)	-100%	11 429	
Depreciation & asset impairment		Depreciation & asset impairment	1	9 248	9 248	—	—	4 624	(4 624)	-100%	9 248	
Finance charges		Finance charges	588	2 556	2 556	9	244	1 278	(1 034)	-81%	2 556	
Bulk purchases		Bulk purchases	47 036	53 094	53 094	3 509	29 473	26 547	2 926	11%	53 094	
Other materials		Other materials	6 321	8 648	8 648	370	2 598	4 324	(1 726)	-40%	8 648	
Contracted services		Contracted services	6 244	9 629	9 629	170	3 123	4 815	(1 692)	-35%	9 629	
Transfers and grants		Transfers and grants	10 898	12 938	12 938	1 005	6 470	8 081	(1 610)	-20%	12 938	
Other expenditure		Other expenditure	25 723	41 969	41 969	2 928	12 624	19 371	(6 747)	-35%	41 969	
Loss on disposal of PPE		Loss on disposal of PPE	—	—	—	—	—	—	—	—	—	
<b>Total Expenditure</b>			<b>162 868</b>	<b>220 896</b>	<b>220 896</b>	<b>13 937</b>	<b>90 126</b>	<b>110 446</b>	<b>(20 320)</b>	<b>-18%</b>	<b>220 896</b>	
<b>Surplus/(Deficit)</b>												
Transfers recognised - capital		Transfers recognised - capital	14 128	(9 199)	(9 199)	9 767	31 113	(4 597)	35 710	(0)	(9 199)	
Contributions recognised - capital		Contributions recognised - capital	—	56 565	56 565	—	1 500	28 282	(26 782)	(0)	56 565	
Contributed assets		Contributed assets	—	—	—	—	—	—	—	—	—	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>14 128</b>	<b>47 366</b>	<b>47 366</b>	<b>9 767</b>	<b>32 613</b>	<b>23 685</b>	<b>—</b>	<b>—</b>	<b>47 366</b>	
<b>Taxation</b>												
Surplus/(Deficit) after taxation		Surplus/(Deficit) after taxation	—	—	—	—	—	—	—	—	—	
Attributable to minorities		Attributable to minorities	14 128	47 366	47 366	9 767	32 613	23 685	—	—	47 366	
<b>Surplus/(Deficit) attributable to municipality</b>			<b>14 128</b>	<b>47 366</b>	<b>47 366</b>	<b>9 767</b>	<b>32 613</b>	<b>23 685</b>	<b>—</b>	<b>—</b>	<b>47 366</b>	
Share of surplus/ (deficit) of associate		Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—	
<b>Surplus/ (Deficit) for the year</b>			<b>14 128</b>	<b>47 366</b>	<b>47 366</b>	<b>9 767</b>	<b>32 613</b>	<b>23 685</b>	<b>—</b>	<b>—</b>	<b>47 366</b>	

**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) - M06 December									
Vote Description	Ref	Budget Year 2015/16							
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>	<b>1</b>								
<b>Capital Expenditure - Standard Classification</b>									
<i>Governance and administration</i>		316	2 056	2 056	-	66	1 028	(962)	-94%
Executive and council		54	159	159	-	28	79	(51)	-64%
Budget and treasury office		116	1 369	1 369	-	22	685	(663)	-97%
Corporate services		146	528	528	-	16	264	(248)	-94%
<i>Community and public safety</i>		97	657	657	-	63	328	(266)	-81%
Community and social services		-	307	307	-	-	153	(153)	-100%
Sport and recreation		88	261	261	-	52	131	(79)	-60%
Public safety		9	88	88	-	10	44	(34)	-76%
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		14 064	11 737	11 737	-	679	5 868	(5 190)	-88%
Planning and development		3	12	12	-	-	6	(6)	-100%
Road transport		14 061	11 724	11 724	-	679	5 862	(5 183)	-88%
Environmental protection		-	-	-	-	-	-	-	-
<i>Trading services</i>		81	52 895	52 895	40	3 834	28 220	(24 386)	-86%
Electricity		-	6 726	6 726	6	1 133	3 613	(2 480)	-69%
Water		81	10 180	10 180	-	14	5 613	(5 599)	-100%
Waste water management		-	35 958	35 958	34	2 687	18 979	(16 292)	-86%
Waste management		-	31	31	-	-	16	(16)	-100%
<i>Other</i>		-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	<b>3</b>	<b>14 559</b>	<b>67 344</b>	<b>67 344</b>	<b>40</b>	<b>4 641</b>	<b>35 445</b>	<b>(30 804)</b>	<b>-87%</b>
<b>Funded by:</b>									
National Government		13 941	55 958	55 958	40	4 454	27 979	(23 525)	-84%
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>13 941</b>	<b>55 958</b>	<b>55 958</b>	<b>40</b>	<b>4 454</b>	<b>27 979</b>	<b>(23 525)</b>	<b>-84%</b>
<b>Public contributions &amp; donations</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	<b>6</b>	<b>-</b>	<b>5 046</b>	<b>5 046</b>	<b>-</b>	<b>-</b>	<b>2 523</b>	<b>(2 523)</b>	<b>-100%</b>
<b>Internally generated funds</b>		<b>618</b>	<b>6 341</b>	<b>6 341</b>	<b>-</b>	<b>187</b>	<b>4 943</b>	<b>(4 756)</b>	<b>-96%</b>
<b>Total Capital Funding</b>		<b>14 559</b>	<b>67 344</b>	<b>67 344</b>	<b>40</b>	<b>4 641</b>	<b>35 445</b>	<b>(30 804)</b>	<b>-87%</b>

67 344



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

NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M06 December						
R thousands	Description	Ref	2014/15	Budget Year 2015/16		
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual
		1				Full Year Forecast
<b>ASSETS</b>						
<b>Current assets</b>						
	Cash		117	3 128	3 128	1 939
	Call investment deposits		—	9 070	9 070	15 965
	Consumer debtors		57 725	20 584	20 584	70 693
	Other debtors		743	10 167	10 167	6 618
	Current portion of long-term receivables		—	—	—	—
	Inventory		63 032	66 894	66 894	63 045
	<b>Total current assets</b>		<b>121 617</b>	<b>109 842</b>	<b>109 842</b>	<b>158 260</b>
<b>Non current assets</b>						
	Long-term receivables		—	—	—	—
	Investments		—	8 575	8 575	26
	Investment property		5 004	5 004	5 004	5 004
	Investments in Associate		—	—	—	—
	Property, plant and equipment		934 208	930 037	930 037	876 273
	Agricultural		—	—	—	—
	Biological assets		—	—	—	—
	Intangible assets		384	413	413	235
	Other non-current assets		21	68	68	117
	<b>Total non current assets</b>		<b>939 617</b>	<b>944 097</b>	<b>944 097</b>	<b>881 655</b>
	<b>TOTAL ASSETS</b>		<b>1 061 234</b>	<b>1 053 938</b>	<b>1 053 938</b>	<b>1 039 915</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
	Bank overdraft		14 343	9 269	9 269	4 588
	Borrowing		1 449	3 003	3 003	752
	Consumer deposits		2 100	2 191	2 191	2 156
	Trade and other payables		29 293	16 752	16 752	24 667
	Provisions		55 865	2 097	2 097	61 123
	<b>Total current liabilities</b>		<b>103 049</b>	<b>33 313</b>	<b>33 313</b>	<b>93 287</b>
<b>Non current liabilities</b>						
	Borrowing		3 166	14 777	14 777	2 348
	Provisions		—	52 713	52 713	—
	<b>Total non current liabilities</b>		<b>3 166</b>	<b>67 490</b>	<b>67 490</b>	<b>2 348</b>
	<b>TOTAL LIABILITIES</b>		<b>106 215</b>	<b>100 803</b>	<b>100 803</b>	<b>95 635</b>
	<b>NET ASSETS</b>	2	<b>955 019</b>	<b>953 136</b>	<b>953 136</b>	<b>944 280</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
	Accumulated Surplus/(Deficit)		952 767	953 136	953 136	942 027
	Reserves		2 253	—	—	2 253
	<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>955 019</b>	<b>953 136</b>	<b>953 136</b>	<b>944 280</b>
						<b>953 136</b>

**Table C7: Monthly Budget Statement - Cash Flow**

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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	1 116	19 451	12 789	6 662	52%	25 578
Service charges		78 940	99 481	99 481	9 160	43 108	49 740	(6 632)	-13%	99 481
Other revenue		25 256	32 048	32 048	2 004	12 649	16 024	(3 375)	-21%	32 048
Government - operating		40 278	40 601	40 601	2 009	30 958	20 301	10 657	52%	40 601
Government - capital		16 108	56 565	56 565	-	9 024	28 283	(19 259)	-68%	56 565
Interest		950	715	715	16	54	358	(304)	-85%	715
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(151 371)	(184 234)	(184 234)	(12 923)	(83 412)	(92 117)	(8 705)	9%	(184 234)
Finance charges		(588)	(2 556)	(2 556)	(9)	(244)	(1 278)	(1 034)	81%	(2 556)
Transfers and Grants		(10 898)	(12 938)	(12 938)	(1 005)	(6 470)	(6 469)	1	0%	(12 938)
NET CASH FROM/(USED) OPERATING ACTIVITIES		17 294	55 260	55 260	368	25 117	27 630	2 513	9%	55 260
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 094	124	124	-	82	62	20	31%	124
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	2 800	2 800	-	-	1 400	(1 400)	-100%	2 800
Payments										
Capital assets		(14 516)	(62 298)	(62 298)	(40)	(4 641)	(31 149)	(26 508)	85%	(62 298)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(13 421)	(59 374)	(59 374)	(40)	(4 560)	(29 687)	(25 127)	85%	(59 374)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	5 046	5 046	-	-	2 523	(2 523)	-100%	5 046
Increase (decrease) in consumer deposits		171	135	135	5	57	67	(11)	-16%	135
Payments										
Repayment of borrowing		(2 735)	(4 084)	(4 084)	(186)	(1 428)	(2 042)	(614)	30%	(4 084)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 564)	1 096	1 096	(182)	(1 371)	548	1 920	350%	1 096
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		1 310	(3 017)	(3 017)	147	19 186	(1 509)			(3 017)
Cash/cash equivalents at month/year end:		285	3 624	3 624		(1 283)	3 624			(1 283)
Cash/cash equivalents at month/year end:		1 595	606	606		17 904	2 115			(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 Emthamleni - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Ref	Description	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework			
		Budget Year 2015/16												Budget Year			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	2015/16 Budget Year	2015/16 Budget Year	2017/18 Budget Year	2017/18 Budget Year
1	<b>R thousands</b>																
	<b>Cash Receipts by Source</b>																
	Property rates	13 936	1 032	1 235	1 036	1 035	1 116	-	-	-	-	-	6 127	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	-	-	-	-	-	28 145	53 300	63 636	74 731	74 731
	Service charges - water revenue	1 387	1 280	1 112	1 376	1 204	1 204	-	-	-	-	-	16 091	24 023	26 486	28 015	28 015
	Service charges - sanitation revenue	901	919	973	1 152	1 026	1 009	-	-	-	-	-	7 717	13 697	14 532	15 403	15 403
	Service charges - refuse	504	591	636	743	856	709	-	-	-	-	-	4 383	8 222	8 723	9 333	9 333
	Service charges - other	33	32	38	33	32	34	-	-	-	-	-	37	240	257	276	276
	Rental of facilities and equipment	65	61	64	68	69	69	-	-	-	-	-	254	652	701	751	751
	Interest earned - external investments	15	12	1	6	3	16	-	-	-	-	-	662	715	769	823	823
	Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines	23	31	1 053	277	33	36	-	-	-	-	-	6 127	7 581	8 322	8 844	8 844
	Licences and permits	37	33	31	30	29	21	-	-	-	-	-	1 917	2 099	2 309	2 517	2 517
	Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfer receipts - operating	17 501	400	-	-	10 477	2 009	-	-	-	-	-	9 643	40 601	38 031	38 640	38 640
	Other revenue	615	2 040	1 977	2 142	1 964	1 877	-	-	-	-	-	11 101	21 716	22 315	24 887	24 887
	<b>Cash Receipts by Source</b>	<b>39 047</b>	<b>10 243</b>	<b>10 885</b>	<b>11 945</b>	<b>19 794</b>	<b>14 305</b>	-	-	-	-	-	<b>92 204</b>	<b>196 423</b>	<b>215 177</b>	<b>233 290</b>	<b>233 290</b>
	<b>Other Cash Flows by Source</b>																
	Transfer receipts - capital	4 143	-	500	-	4 375	-	-	-	-	-	-	47 541	56 565	41 435	13 641	13 641
	Contributors & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Proceeds on disposal of PPE	-	-	-	67	15	-	-	-	-	-	-	43	124	134	143	143
	Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Increase in consumer deposits	13	18	10	10	1	5	-	-	-	-	-	5 046	5 046	3 723	3 947	3 947
	Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	78	135	138	142	142
	Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Cash Receipts by Source</b>	<b>43 209</b>	<b>10 260</b>	<b>11 386</b>	<b>12 022</b>	<b>24 185</b>	<b>14 309</b>	-	-	-	-	-	<b>147 711</b>	<b>263 093</b>	<b>262 607</b>	<b>261 163</b>	<b>261 163</b>
	<b>Cash Payments by Type</b>																
	Employee related costs	5 190	4 972	6 230	5 778	5 787	5 608	-	-	-	-	-	33 228	66 804	69 777	73 883	73 883
	Remuneration of councillors	328	338	338	338	338	338	-	-	-	-	-	2 562	4 580	4 787	5 074	5 074
	Interest paid	18	16	168	22	13	8	-	-	-	-	-	2 312	2 556	2 671	2 810	2 810
	Bulk purchases - Electricity	6 505	6 977	6 472	1 698	3 542	3 288	-	-	-	-	-	22 163	50 656	53 189	56 381	56 381
	Bulk purchases - Water & Sewer	146	85	127	247	164	211	-	-	-	-	-	1 458	2 438	2 560	2 713	2 713
	Other materials	246	221	468	721	573	370	-	-	-	-	-	6 050	8 648	9 091	9 620	9 620
	Contracted services	766	343	525	1 014	306	170	-	-	-	-	-	6 507	9 629	11 252	13 351	13 351
	Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grants and subsidies paid - other	1 109	1 435	959	1 015	947	1 005	-	-	-	-	-	6 468	12 938	13 585	14 365	14 365
	General expenses	1 601	1 240	1 828	2 523	2 505	2 928	-	-	-	-	-	28 854	41 478	43 354	46 124	46 124
	<b>Cash Payments by Type</b>	<b>15 909</b>	<b>15 827</b>	<b>17 112</b>	<b>13 356</b>	<b>14 186</b>	<b>13 937</b>	-	-	-	-	-	<b>109 602</b>	<b>199 728</b>	<b>210 257</b>	<b>224 322</b>	<b>224 322</b>
	<b>Other Cash Flows/Payments by Type</b>																
	Capital assets	63	530	378	2 897	734	40	-	-	-	-	-	57 657	62 298	47 553	20 647	20 647
	Repayment of borrowing	178	160	519	183	183	186	-	-	-	-	-	2 656	4 084	5 222	4 961	4 961
	Other Cash Flow s/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Cash Payments by Type</b>	<b>16 150</b>	<b>16 316</b>	<b>18 009</b>	<b>16 435</b>	<b>15 103</b>	<b>14 163</b>	-	-	-	-	-	<b>189 915</b>	<b>266 110</b>	<b>263 032</b>	<b>249 930</b>	<b>249 930</b>
	<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>27 059</b>	<b>(6 076)</b>	<b>(8 613)</b>	<b>(4 414)</b>	<b>9 083</b>	<b>147</b>	-	-	-	-	-	<b>(22 283)</b>	<b>(3 017)</b>	<b>(425)</b>	<b>1 233</b>	<b>1 233</b>
	Cash/cash equivalents at the month/year beginning	(1 283)	25 777	19 701	13 088	8 674	17 757	17 904	17 904	17 904	17 904	17 904	17 904	(4 300)	(4 300)	(4 724)	(4 724)
	Cash/cash equivalents at the month/year end	25 777	19 701	13 088	8 674	17 757	17 904	17 904	17 904	17 904	17 904	17 904	17 904	(4 300)	(4 300)	(3 491)	(3 491)

# PART 2 - SUPPORTING DOCUMENTATIONSection 5 - Debtors' analysis

## Supporting Table SC3

NC073 Emthanjeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description		Budget Year 2015/16										Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr						
R thousands																
Debtors Age Analysis By Income Source																
	1200		14 086	1 257	1 071	1 235	910	6 462		25 022		9 678		28 399		
	1300		3 370	1 765	788	650	523	1 709		8 805		3 670		9 734		
	1400		764	353	295	270	766	10 816		13 264		12 147		13 264		
	1500		884	606	524	482	466	2 744		5 706		4 216		17 598		
	1600		434	311	277	265	255	1 548		3 089		2 344		8 899		
	1700		-	-	-	-	-	-		-		-		-		
	1810		-	-	-	-	-	-		-		-		3 747		
	1820		-	-	-	-	-	-		-		-		-		
	1900		108	102	63	60	61	727		1 120		910		2 791		
Total By Income Source		2000	-	19 647	4 393	3 018	2 962	2 980	-	57 006	32 966	-	-	84 431		
2014/15 - totals only			6846248 5/9	4120099 1/5	3941284 1/2	2691508 1/3	2618535 5/7	30472638 4/5		50 690	39 724			49611557		
Debtors Age Analysis By Customer Group																
	2200			458	351	177	163	679	2 396	4 226	3 416			377		
	2300			2 054	1 146	408	474	116	329	4 527	1 327			2 297		
	2400			16 680	2 584	2 170	2 074	1 944	19 655	45 107	25 843			74 095		
	2500			455	311	263	251	240	1 626	3 146	2 380			7 663		
Total By Customer Group		2600	-	19 647	4 393	3 018	2 962	2 980	-	57 006	32 966	-	-	84 432		

## Creditors' analysis

### Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2015/16								Total	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	2 203	931	290						3 423	589
Auditor General	0800	-	-							-	-
Other	0900	2 657	-							2 657	2 170
Total By Customer Type	1000	4 860	931	290	-	-	-	-	-	6 080	2 759

# Investment portfolio analysis

NC073 Emthanjeni - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M06 December

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
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		11 270	-	11 270

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

NC073 Emthanjani - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2014/15		Budget Year 2015/16		Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Original Budget	Original Budget							
<b>R thousands</b>												
<b>RECEIPTS:</b>	1,2											
<b>Operating Transfers and Grants</b>												
National Government:		38 876	39 459	39 459	2 009	30 387	19 730	9 192	46.6%			39 459
Local Government Equitable Share		35 342	35 929	35 929	2 009	27 157	17 965	9 192	51.2%			35 929
Finance Management		1 600	1 600	1 600	-	1 600	800					1 600
Municipal Systems Improvement		934	930	930	-	930	465					930
EPWP Incentive		1 000	1 000	1 000	-	700	500					1 000
Energy Efficiency and Demand Management												
Integrated National Electrification Programme	3	1 402	1 142	1 142	-	571	571	-				1 142
Provincial Government:												
Health subsidy		-	-	-	-	-	-	-				-
Housing		645	-	-	-	-	-	-				-
Sport and Recreation		757	1 142	1 142	-	571	571	-				1 142
District Municipality:	4											
Other grant providers:		-	-	-	-	-	-	-				-
<b>Total Operating Transfers and Grants</b>	5	40 278	40 601	40 601	2 009	30 958	20 301	9 192	45.3%			40 601
<b>Capital Transfers and Grants</b>												
National Government:		16 108	56 565	56 565	-	9 024	28 283	(19 259)	-68.1%			56 565
Municipal Infrastructure Grant (MIG)		16 108	11 898	11 898	-	7 524	5 949	1 575	26.5%			11 898
Regional Bulk Infrastructure		-	10 000	10 000	-	-	5 000	(5 000)	-100.0%			10 000
Integrated National Electrification Programme		-	1 500	1 500	-	1 500	750	750	100.0%			1 500
Bucket Eradication Programme Grant		-	33 167	33 167	-	-	16 584	(16 584)	-100.0%			33 167
Provincial Government:		-	-	-	-	-	-	-				-
District Municipality:		-	-	-	-	-	-	-				-
Other grant providers:		-	-	-	-	-	-	-				-
<b>Total Capital Transfers and Grants</b>	5	16 108	56 565	56 565	-	9 024	28 283	(19 259)	-68.1%			56 565
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	56 386	97 166	97 166	2 009	39 982	48 583	(10 066)	-20.7%			97 166

## Grant expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2014/15	Budget Year 2015/16						Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		YTD variance %
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		12 181	39 459	39 459	1 151	6 687	19 730	(13 042)	-66.1%	39 459
Local Government Equitable Share		8 428	35 929	35 929	950	4 859	17 965	(13 106)	-73.0%	35 929
Finance Management		1 600	1 600	1 600	158	876	800	76	9.5%	1 600
Municipal Systems Improvement		1 438	930	930	-	919	465	454	97.6%	930
EPWP Incentive		715	1 000	1 000	44	34	500	(466)	-93.3%	1 000
Provincial Government:		315	1 142	1 142	12	359	571	(212)	-37.1%	1 142
Housing		-	-	-	-	167	-	167	#DIV/0!	-
Sport and Recreation		315	1 142	1 142	12	192	571	(379)	-66.3%	1 142
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		12 496	40 601	40 601	1 163	7 046	20 301	(13 254)	-65.3%	40 601
Capital expenditure of Transfers and Grants										
National Government:		14 025	56 565	56 565	40	4 454	28 283	(23 828)	-84.3%	56 565
Municipal Infrastructure Grant (MIG)		13 944	11 898	11 898	34	3 321	5 949	(2 628)	-44.2%	11 898
Regional Bulk Infrastructure		81	10 000	10 000	-	-	5 000	(5 000)	-100.0%	10 000
Integrated National Electrification Programme			1 500	1 500	6	1 133	750	383	51.1%	1 500
Bucket Eradication Programme Grant			33 167	33 167	-	-	16 584	(16 584)	-100.0%	33 167
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		14 025	56 565	56 565	40	4 454	28 283	(23 828)	-84.3%	56 565
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		26 521	97 166	97 166	1 203	11 501	48 583	(37 082)	-76.3%	97 166



# Expenditure on councillor and board members allowances and employee benefits

NC073 Emthanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

2014/15													2015/16													2016/17																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									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NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	Audited Outcome	Budget Year 2015/16					
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
R thousands							YTD variance %
<u>Monthly expenditure performance trend</u>							
July	816	12 135	12 135	63	63	12 135	12 072 99.5%
August	561	7 647	7 647	530	593	19 782	19 189 97.0%
September	1 968	3 391	3 391	378	970	23 173	22 203 95.8%
October	1 652	253	253	2 897	3 867	23 425	19 558 83.5%
November	333	13 879	13 879	734	4 602	37 304	32 703 87.7%
December	1 180	1 930	1 930	40	4 641	39 234	34 593 88.2%
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	-
<b>Total Capital expenditure</b>	<b>14 559</b>	<b>67 344</b>	<b>67 344</b>	<b>4 641</b>			

### **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 - M06

Description	Ref	Budget Year 2015/16								
		2014/15	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		13 938	55 958	55 958	40	4 454	28 979	24 525	84.6%	55 958
Infrastructure - Road transport		13 856	8 500	8 500	-	634	4 250	3 616	85.1%	8 500
Roads, Pavements & Bridges		13 856	8 500	8 500	-	634	4 250	3 616	85.1%	8 500
Infrastructure - Electricity		-	1 500	1 500	6	1 133	750	(383)	-51.1%	1 500
Transmission & Reticulation		-	1 500	1 500	6	1 133	750	(383)	-51.1%	1 500
Infrastructure - Water		81	10 000	10 000	-	-	5 000	5 000	100.0%	10 000
Reticulation		81	10 000	10 000	-	-	5 000	5 000	100.0%	10 000
Infrastructure - Sanitation		-	35 958	35 958	34	2 687	18 979	16 292	85.8%	35 958
Sewerage purification		-	35 958	35 958	34	2 687	18 979	16 292	85.8%	35 958
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	13 938	55 958	55 958	40	4 454	28 979	24 525	84.6%	55 958

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

R thousands	Description	Ref	2014/15	Budget Year 2015/16							Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
1											
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>											
	<b>Infrastructure</b>		172	8 237	8 237	-	25	4 891	4 867	99.5%	8 237
	Infrastructure - Road transport		172	2 800	2 800	-	11	1 400	1 389	99.2%	2 800
	Roads, Pavements & Bridges		172	2 800	2 800	-	11	1 400	1 389	99.2%	2 800
	Infrastructure - Electricity		-	5 226	5 226	-	-	3 386	3 386	100.0%	5 226
	Transmission & Reticulation		-	5 226	5 226	-	-	3 386	3 386	100.0%	5 226
	Infrastructure - Water		-	180	180	-	14	90	76	84.9%	180
	Water purification		-	180	180	-	14	90	76	84.9%	180
	Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
	Sewerage purification		-	-	-	-	-	-	-	-	-
	Infrastructure - Other		-	31	31	-	-	16	16	100.0%	31
	Waste Management		-	31	31	-	-	16	16	100.0%	31
	<b>Community</b>		3	353	353	-	-	176	176	100.0%	353
	Parks & gardens		-	22	22	-	-	11	11	100.0%	22
	Sportsfields & stadia		-	39	39	-	-	20	20	100.0%	39
	Community halls		-	260	260	-	-	130	130	100.0%	260
	Cemeteries		3	31	31	-	-	16	16	100.0%	31
	<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
	Buildings		-	-	-	-	-	-	-	-	-
	<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
	Other		-	-	-	-	-	-	-	-	-
	<b>Other assets</b>		446	1 913	1 913	-	154	956	803	83.9%	1 913
	Specialised vehicles		-	-	-	-	-	-	-	-	-
	Plant & equipment		130	845	845	-	65	422	358	84.7%	845
	Computers - hardware/equipment		212	339	339	-	30	170	139	82.1%	339
	Furniture and other office equipment		44	189	189	-	59	95	36	37.9%	189
	Other Buildings		60	540	540	-	-	270	270	100.0%	540
	<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
	List sub-class		-	-	-	-	-	-	-	-	-
	<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
	List sub-class		-	-	-	-	-	-	-	-	-
	<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
	Computers - software & programming		-	884	884	-	9	442	434	98.1%	884
	<b>Total Capital Expenditure on renewal</b>	1	621	11 386	11 386	-	187	6 466	6 279	97.1%	11 386

NC073 Emthanjeni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

R thousands	Description	Ref	2014/15		Budget Year 2015/16						Full Year Forecast	
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure	Infrastructure - Road transport		3 356	5 143	5 143	259	1 056	2 572	1 516	59.0%	5 143	
	Roads, Pavements & Bridges		612	616	616	36	95	308	223	72.5%	616	
	Storm water		612	322	322	36	78	161	83	51.7%	322	
	Infrastructure - Electricity		-	294	294	-	7	147	140	95.3%	294	
	Transmission & Reticulation		1 374	1 342	1 342	190	533	671	139	26.7%	1 342	
	Street Lighting		1 374	995	995	176	363	498	135	27.1%	995	
	Infrastructure - Water		-	347	347	14	170	173	4	2.1%	347	
	Dams & Reservoirs		859	1 145	1 145	33	430	572	143	24.9%	1 145	
	Water purification		171	382	382	32	265	191	(74)	-39.0%	382	
	Reticulation		269	-	-	-	-	-	-	-	-	
	Infrastructure - Sanitation		419	763	763	1	165	382	217	56.9%	763	
	Reticulation		299	64	64	-	8	32	24	74.0%	64	
	Infrastructure - Other		211	1 975	1 975	-	-	988	988	100.0%	1 975	
	Waste Management		211	1 975	1 975	-	-	988	988	100.0%	1 975	
	Community		1 725	3 098	3 098	297	1 188	1 549	391	25.2%	3 098	
Heritage assets	Parks & gardens		9	19	19	-	17	9	(8)	-86.6%	19	
	Sportsfields & stadia		38	47	47	-	-	23	23	100.0%	47	
	Swimming pools		257	603	603	2	51	301	250	82.9%	603	
	Community halls		367	692	692	-	179	346	167	48.3%	692	
	Libraries		43	47	47	-	-	23	23	100.0%	47	
	Fire, safety & emergency		940	1 612	1 612	295	841	806	(35)	-4.3%	1 612	
	Cemeteries		24	-	-	-	-	-	-	-	-	
	Other		46	79	79	-	70	40	(31)	-77.4%	79	
	Heritage assets		-	-	-	-	-	-	-	-	-	
	Other		-	-	-	-	-	-	-	-	-	
	Investment properties		1	-	-	-	-	-	-	-	-	
	Housing development		1	-	-	-	-	-	-	-	-	
	Other assets		3 696	7 068	7 068	91	1 582	3 534	1 952	55.2%	7 068	
	General vehicles		1 742	3 731	3 731	61	792	1 865	1 073	57.5%	3 731	
	Specialised vehicles		-	-	-	-	-	-	-	-	-	
Agricultural assets	Plant & equipment		287	774	774	16	230	387	157	40.6%	774	
	Computers - hardware/equipment		504	380	380	1	97	190	93	49.2%	380	
	Furniture and other office equipment		488	631	631	11	100	316	216	68.4%	631	
	Other Buildings		558	1 436	1 436	3	343	718	375	52.3%	1 436	
	Other Land		22	-	-	-	-	-	-	-	-	
	Other		97	116	116	-	21	58	37	63.5%	116	
	Agricultural assets		-	-	-	-	-	-	-	-	-	
	List sub-class		-	-	-	-	-	-	-	-	-	
	Biological assets		-	-	-	-	-	-	-	-	-	
	List sub-class		-	-	-	-	-	-	-	-	-	
	Intangibles		42	1 308	1 308	-	566	654	88	13.4%	1 308	
	Computers - software & programming		42	1 308	1 308	-	566	654	88	13.4%	1 308	
	Total Repairs and Maintenance Expenditure		8 818	16 618	16 618	647	4 362	8 309	3 947	47.5%	16 618	

NC073 Emthanjeni - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

R thousands	Description	Ref	2014/15	Budget Year 2015/16						Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	
1	<b>Depreciation by Asset Class/Sub-class</b>									
	<b>Infrastructure</b>		36 498	4 333	4 333	-	-	-	-	4 333
	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		-	-	-	-	-	-	-	-
	Sewerage purification		-	-	-	-	-	-	-	-
	Infrastructure - Other		3 353	227	227	-	-	-	-	227
	Waste Management		3 353	227	227	-	-	-	-	227
	<b>Community</b>		9 741	1 275	1 275	-	-	-	-	1 275
	Community halls		4 870	651	651	-	-	-	-	651
	Libraries		3 517	488	488	-	-	-	-	488
	Other		1 353	135	135	-	-	-	-	135
	<b>Heritage assets</b>		-	-	-	-	-	-	-	-
	Buildings		-	-	-	-	-	-	-	-
	<b>Investment properties</b>		338	22	22	-	-	-	-	-
	Housing development		-	-	-	-	-	-	-	-
	Other		338	22	22	-	-	-	-	-
	<b>Other assets</b>		15 081	2 629	2 629	-	-	-	-	2 629
	General vehicles		4 382	346	346	-	-	-	-	346
	Specialised vehicles		4 400	1 868	1 868	-	-	-	-	1 868
	Plant & equipment		440	-	-	-	-	-	-	-
	Computers - hardware/equipment		3 353	122	122	-	-	-	-	122
	Furniture and other office equipment		138	12	12	-	-	-	-	12
	Civic Land and Buildings		676	52	52	-	-	-	-	52
	Other Buildings		1 691	228	228	-	-	-	-	228
	<b>Agricultural assets</b>		-	-	-	-	-	-	-	-
	List sub-class		-	-	-	-	-	-	-	-
	<b>Biological assets</b>		-	-	-	-	-	-	-	-
	List sub-class		-	-	-	-	-	-	-	-
	<b>Intangibles</b>		-	-	-	-	-	-	-	-
	Computers - software & programming		-	-	-	-	-	-	-	-
	<b>Total Depreciation</b>		61 658	8 259	8 259	-	-	-	-	8 237
	<b>Specialised vehicles</b>		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	40
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	4 641	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/	-	19 647	4 393	3 018	2 962	2 980	24 007	-
2014/15	-	6 846	4 120	3 941	2 692	2 619	30 473	-



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

	2014/15	Budget Year 2015/16
<b>Organs of State</b>	4 099	4 226
<b>Commercial</b>	4 391	4 527
<b>Households</b>	43 754	45 107
<b>Other</b>	3 052	3 146

### Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deduction	VAT (output les	Pensions / Retii	Loan repaymen	Trade Creditors	Auditor General
2014/15	-	-	-	-	-	-	589	-
Budget Year 2015/	-	-	-	-	-	-	3 423	-

### **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 December 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

15/01/2016

