

Harry Gwala District Municipality

MFMA s71 report for the period ending 30 November 2015.

12/14/2015

Budget & Treasury Office

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1. PART 1 – MONTHLY REPORT

1.1 PURPOSE

To table the monthly expenditure report in terms of s71 of the MFMA for the period ending 30 November 2015 to Finance and Corporate Services Committee.

LEGAL FRAMEWORK

- Local Government: Municipal Finance Management Act, 56 of 2003
- SCM Regulations
- SCM Policy
- Municipal Budget Reporting Regulation
- Division of Revenue Act

1.2 Executive Summary

Legislative Requirements

In terms of the section 71 of the MFMA the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- (a)* Actual revenue, per revenue source;
- (b)* actual borrowings;
- (c)* actual expenditure, per vote;
- (d)* actual capital expenditure, per vote;
- (e)* the amount of any allocations received;
- (f)* actual expenditure on those allocations, excluding expenditure on—
 - (i)* its share of the local government equitable share; and

- (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- (g) when necessary, an explanation of—
 - (i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) any material variances from the service delivery and budget implementation plan; and
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's

DELIBERATION

The discussion that follows, in terms of MFMA Section 71 above, intends to inform the Finance & Corporate services committee and Executive committee on the progress made thus far in terms of implementing the 2015/2016 budget for the period ending 30 November 2015.

1.3 Resolutions

This report will be tabled to Executive committee and therefore the resolution will be available once it tabled to council in terms of Sec 52 (d) of the MFMA.

Revenue by Source

The original approved revenue for the 2015/16 budget amounts to R588, 2m. The year to date actual revenue for the period ended 30 November 2015 amounted to R205, 6m which is 84% of the Year to Date (YTD) budget. The year to date revenue is largely constituted of the Operational & Capital grant receipts with the Water & Sanitation Revenue contributing to the balance.

Borrowings

The balance of borrowings amounts to R21m at the end of November 2015 for ABSA loan. There was no movement in November 2015.

Operating expenditure by vote & type

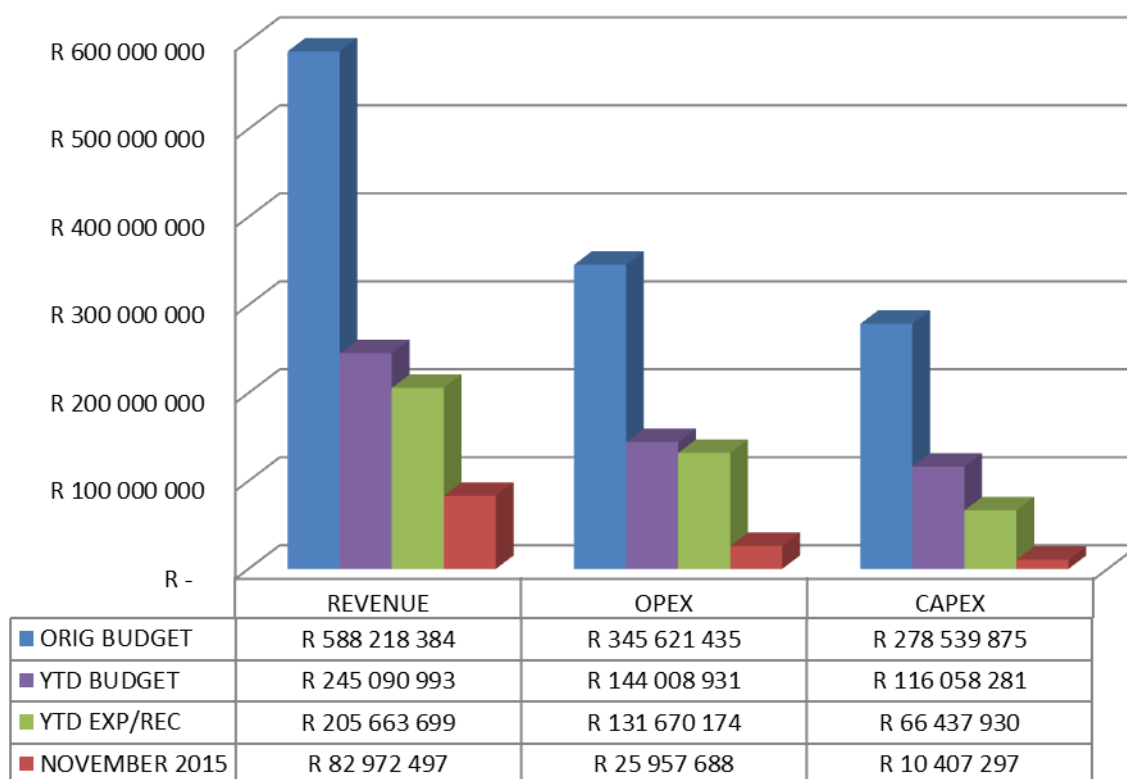
The total operating budget for the current year amounts to R345, 6m. The YTD Operating expenditure for the month ended 30 November amounted to R131, 6m against a year to date (YTD) budget of R144m. The actual YTD expenditure represented 91% of the planned expenditure.

Capital expenditure

The total capital budget for the current year amounts to R278, 5m. The YTD expenditure on capital amounts to R66, 4million, or 57% of the planned expenditure. Capital expenditure is mainly funded by means of national grants in the form of Municipal Infrastructure Grant.

Chart 1: Budget vs. Expenditure Summary

BUDGET SUMMARY NOVEMBER 2015



Cash flows

The municipality started the year with a positive cashbook balance of R25, 8 million and the closing cash and cash equivalents as at the end of November 2015 was R113, 5million. Refer to Supporting Table C6 for more detail on the cash position.

Allocations received (National & Provincial Grants)

All DORA and provincial grants allocations for 2015/2016 first Quarter have been received as per payment schedule. Total grants receipts amounted to R384, 3million, being made up of R182, 4million operational and R201, 9million capital grants. Operational grants are largely defined by the Equitable Share while capital grants are largely constituted of the Municipal Infrastructure Grant.

1.4 Monthly Budget Statement Tables

Monthly Budget Statements Summary

Table C1 below provides a summary of the overall performance in the Municipality and is unpacked in the sections that follow.

DC43 Sisonke - Table C1 Monthly Budget Statement Summary - M05 November

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-		-
Service charges	52 603	55 902	-	4 174	21 719	23 293	(1 574)	-7%	-
Investment revenue	3 500	4 375	-	280	1 793	1 823	(30)	-2%	-
Transfers recognised - operational	263 824	249 823	-	77 710	178 141	104 093	74 048	71%	-
Other own revenue	16 229	7 328	-	809	4 011	3 053	958	31%	-
Total Revenue (excluding capital transfers and contributions)	336 155	317 429	-	82 972	205 664	132 262	73 402	55%	-
Employee costs	104 700	114 031	-	9 428	46 925	47 513	(588)	-1%	-
Remuneration of Councillors	6 655	7 321	-	472	2 367	3 050	(683)	-22%	-
Depreciation & asset impairment	35 000	30 000	-	-	-	12 500	(12 500)	-100%	-
Finance charges	3 200	2 228	-	-	29	928	(899)	-97%	-
Materials and bulk purchases	8 009	8 706	-	765	3 704	3 627	77	2%	-
Transfers and grants	21 400	20 000	-	-	8 144	8 333	(189)	-2%	-
Other expenditure	197 317	163 336	-	15 292	70 500	68 057	2 444	4%	-
Total Expenditure	376 281	345 621	-	25 958	131 670	144 009	(12 339)	-9%	-
Surplus/(Deficit)	(40 126)	(28 193)	-	57 015	73 994	(11 747)	85 741	-730%	-
Transfers recognised - capital	252 033	270 790	-	-	-	112 829	(112 829)	-100%	-
Contributions & Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	211 907	242 597	-	57 015	73 994	101 082	(27 089)	-27%	-
Surplus/ (Deficit) for the year	211 907	242 597	-	57 015	73 994	101 082	(27 089)	-27%	-
Capital expenditure & funds sources									
Capital expenditure	264 342	278 540	-	10 407	70 204	116 058	(45 854)	-40%	-
Capital transfers recognised	257 533	270 790	-	10 407	70 204	112 829	(42 625)	-38%	-
Internally generated funds	6 809	7 750	-	-	-	3 229	(3 229)	-100%	-
Total sources of capital funds	264 342	278 540	-	10 407	70 204	116 058	(45 854)	-40%	-
Financial position									
Total current assets	41 940	85 442	-	-	244 076	-	-		-
Total non current assets	1 540 924	1 600 660	-	-	1 531 671	-	-		-
Total current liabilities	64 952	56 886	-	-	243 813	-	-		-
Total non current liabilities	31 936	31 018	-	-	41 566	-	-		-
Community wealth/Equity	1 485 976	1 598 198	-	-	1 490 368	-	-		-
Cash flows									
Net cash from (used) operating	290 047	268 665	-	40 201	157 676	111 944	(45 732)	-41%	-
Net cash from (used) investing	(279 846)	(248 610)	-	(10 407)	(69 390)	(103 588)	(34 198)	33%	-
Net cash from (used) financing	(3 356)	(3 684)	-	-	-	(1 535)	(1 535)	100%	-
Cash/cash equivalents at the month/year end	32 717	42 242	-	-	114 157	32 692	(81 465)	-249%	25 871
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	5 533	3 819	3 723	3 967	3 582	3 063	17 663	89 558	130 908
Creditors Age Analysis									
Total Creditors	627	-	-	-	-	-	-	-	627

Financial Performance

Table C2 provides the statement of financial performance by standard classification.

DC43 Sisonke - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M05 November

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
<i>Governance and administration</i>	252 538	249 598	-	78 734	183 629	103 999	79 630	77%	-
Executive and council	-	-	-	-	-	-	-	-	-
Budget and treasury office	252 538	249 598	-	78 734	183 629	103 999	79 630	77%	-
<i>Economic and environmental services</i>	750	1 100	-	-	-	458	(458)	-100%	-
Planning and development	750	1 100	-	-	-	458	(458)	-100%	-
<i>Trading services</i>	334 901	337 520	-	4 239	22 035	140 633	(118 599)	-84%	-
Water	52 600	61 230	-	4 239	22 035	25 513	(3 478)	-14%	-
Waste water management	282 301	276 290	-	-	-	115 121	(115 121)	-100%	-
Total Revenue - Standard	588 189	588 218	-	82 972	205 664	245 091	(39 427)	-16%	-
Expenditure - Standard									
<i>Governance and administration</i>	123 447	133 932	-	8 301	41 409	55 805	(14 397)	-26%	-
Executive and council	23 099	28 719	-	1 990	9 092	11 966	(2 875)	-24%	-
Budget and treasury office	58 787	59 527	-	2 587	15 141	24 803	(9 662)	-39%	-
Corporate services	41 561	45 686	-	3 724	17 176	19 036	(1 860)	-10%	-
<i>Economic and environmental services</i>	52 368	54 286	-	2 511	19 217	22 619	(3 403)	-15%	-
Planning and development	52 368	54 286	-	2 511	19 217	22 619	(3 403)	-15%	-
<i>Trading services</i>	200 466	157 403	-	15 146	71 045	65 585	5 460	8%	-
Water	150 528	134 197	-	11 391	60 753	55 915	4 838	9%	-
Waste water management	49 938	23 206	-	3 755	10 292	9 669	622	6%	-
Total Expenditure - Standard	376 281	345 621	-	25 958	131 670	144 009	(12 339)	-9%	-
Surplus/ (Deficit) for the year	211 907	242 597	-	57 015	73 994	101 082	(27 089)	-27%	-

This table assess the revenue by department and then the expenditure for the period ending 30 November 2015. Revenue receipts in November have largely constituted of service charges which is water and sanitation. The overall budgeted revenue cash receipt for the month of November is 14%.

Expenditure by standard classification presents the expenditures by the departments. Waste Water Management (Water Services) has largest expenditure by 8% in the period ending 30 November 2015. This being largely attributable to the backlog demand of operations and maintenance of water schemes in the District.

Table C3 presents the same information as the table above, the difference being that it's by Municipal vote.

DC43 Sisonke - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

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									
Revenue by Vote									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury Office	252 538	249 598	-	78 734	183 629	103 999	79 630	76,6%	-
Vote 4 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 5 - Social & Development Planning	750	1 100	-	-	-	458	(458)	-100,0%	-
Vote 6 - Infrastructure Services	282 301	276 290	-	-	-	115 121	(115 121)	-100,0%	-
Vote 7 - Water Services	52 600	61 230	-	4 239	22 035	25 513	(3 478)	-13,6%	-
Total Revenue by Vote	588 189	588 218	-	82 972	205 664	245 091	(39 427)	-16,1%	-
Expenditure by Vote									
Vote 1 - Council	10 517	13 164	-	1 035	5 361	5 485	(124)	-2,3%	-
Vote 2 - Municipal Manager	12 582	15 555	-	955	3 730	6 481	(2 751)	-42,4%	-
Vote 3 - Budget & Treasury Office	58 787	59 527	-	2 587	15 141	24 803	(9 662)	-39,0%	-
Vote 4 - Corporate Services	41 561	45 686	-	3 724	17 176	19 036	(1 860)	-9,8%	-
Vote 5 - Social & Development Planning	52 368	54 286	-	2 511	19 217	22 619	(3 403)	-15,0%	-
Vote 6 - Infrastructure Services	49 938	23 206	-	3 755	10 292	9 669	622	6,4%	-
Vote 7 - Water Services	150 528	134 197	-	11 391	60 753	55 915	4 838	8,7%	-
Total Expenditure by Vote	376 281	345 621	-	25 958	131 670	144 009	(12 339)	-8,6%	-
Surplus/ (Deficit) for the year	211 907	242 597	-	57 015	73 994	101 082	(27 089)	-26,8%	-

Statement of financial Performance

This schedule provides information on the planned revenue and operational expenditures against the actual results for the period ending 30 November 2015.

DC43 Sisonke - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Service charges - water revenue	36 235	38 409		2 922	15 203	16 004	(801)	-5%	
Service charges - sanitation revenue	15 529	16 461		1 252	6 516	6 859	(343)	-5%	
Service charges - other	839	1 032		-	-	430	(430)	-100%	
Rental of facilities and equipment				-	-	-	-		
Interest earned - external investments	3 500	4 375		280	1 793	1 823	(30)	-2%	
Interest earned - outstanding debtors	6 000	6 360		708	3 399	2 650	749	28%	
Transfers recognised - operational	263 824	249 823		77 710	178 141	104 093	74 048	71%	
Other revenue	10 229	968		101	612	403	209	52%	
Gains on disposal of PPE							-		
Total Revenue (excluding capital transfers and contributions)	336 155	317 429	-	82 972	205 664	132 262	73 402	55%	-
Expenditure By Type									
Employee related costs	104 700	114 031		9 428	46 925	47 513	(588)	-1%	
Remuneration of councillors	6 655	7 321		472	2 367	3 050	(683)	-22%	
Debt impairment	23 000	24 692		-	-	10 288	(10 288)	-100%	
Depreciation & asset impairment	35 000	30 000		-	-	12 500	(12 500)	-100%	
Finance charges	3 200	2 228		-	29	928	(899)	-97%	
Bulk purchases	8 009	8 706		765	3 704	3 627	77	2%	
Contracted services	37 057	32 015		3 478	21 089	13 340	7 750	58%	
Transfers and grants	21 400	20 000		-	8 144	8 333	(189)	-2%	
Other expenditure	137 260	106 629		11 814	49 411	44 429	4 982	11%	
Total Expenditure	376 281	345 621	-	25 958	131 670	144 009	(12 339)	-9%	-
Surplus/(Deficit)	(40 126)	(28 193)	-	57 015	73 994	(11 747)	85 741	(0)	-
Transfers recognised - capital	252 033	270 790				112 829	(112 829)	(0)	
Surplus/(Deficit) after capital transfers & contributions	211 907	242 597	-	57 015	73 994	101 082			-
Taxation							-		
Surplus/(Deficit) after taxation	211 907	242 597	-	57 015	73 994	101 082			-
Surplus/(Deficit) attributable to municipality	211 907	242 597	-	57 015	73 994	101 082			-
Surplus/ (Deficit) for the year	211 907	242 597	-	57 015	73 994	101 082			-

Capital Expenditure

Table C5 below reports on the capital expenditures by departments (municipal vote) and also by standard classification. The bottom part of the schedule looks at the funding sources of the capital projects.

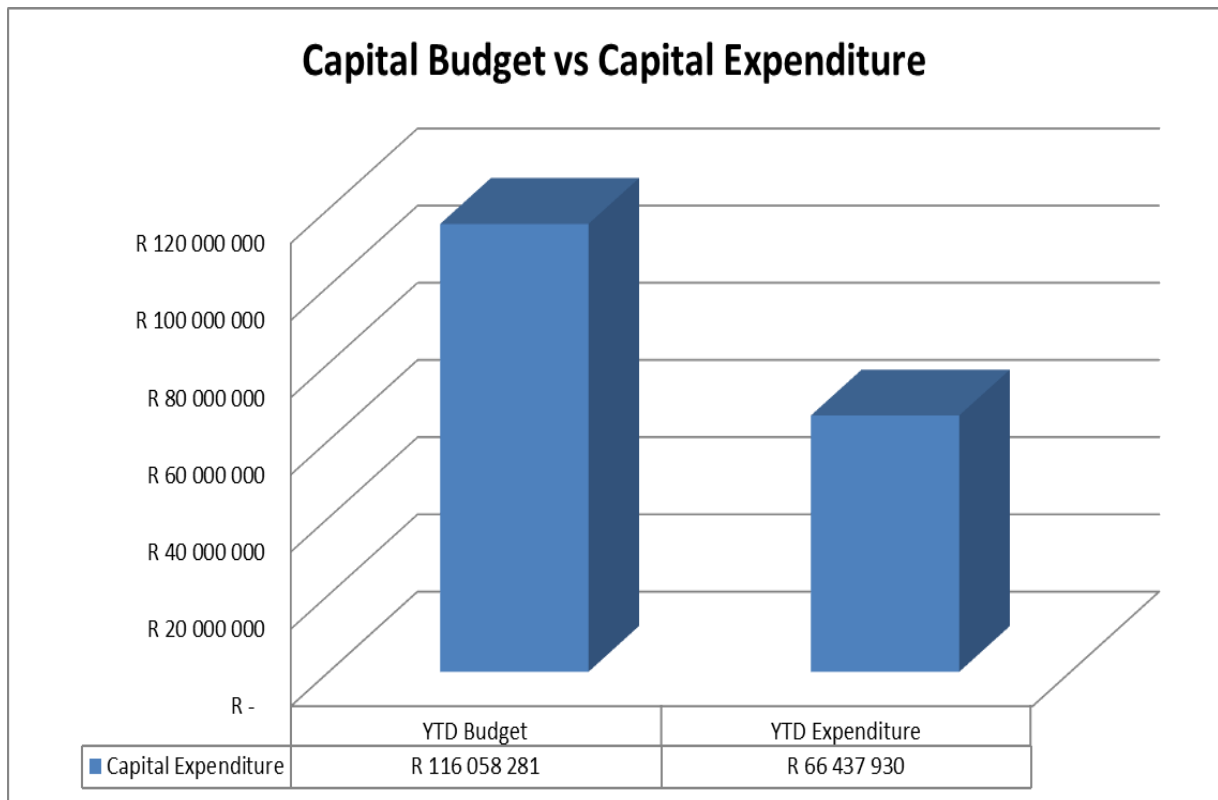
DC43 Sisonke - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M05 November

Vote Description	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									
Multi-Year expenditure appropriation									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury Office	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	2 104	2 650	-	173	483	1 104	(621)	-56%	-
Vote 5 - Social & Development Planning	800	800	-	-	400	333	66	20%	-
Vote 6 - Infrastructure Services	257 533	270 790	-	9 798	65 555	112 829	(47 274)	-42%	-
Vote 7 - Water Services	3 905	4 300	-	436	3 766	1 792	1 975	110%	-
Total Capital Multi-year expenditure	264 342	278 540	-	10 407	70 204	116 058	(45 854)	-40%	-
Total Capital Expenditure	264 342	278 540	-	10 407	70 204	116 058	(45 854)	-40%	-
Capital Expenditure - Standard Classification									
Governance and administration	2 104	2 650	-	173	483	1 104	(621)	-56%	-
Executive and council							-		
Budget and treasury office							-		
Corporate services	2 104	2 650		173	483	1 104	(621)	-56%	
Economic and environmental services	800	800	-	-	400	333	66	20%	-
Planning and development	800	800		-	400	333	66	20%	
Trading services	261 438	275 090	-	10 235	69 322	114 621	(45 299)	-40%	-
Water	3 905	4 300		436	3 766	1 792	1 975	110%	
Waste water management	257 533	270 790		9 798	65 555	112 829	(47 274)	-42%	
Total Capital Expenditure - Standard Classification	264 342	278 540	-	10 407	70 204	116 058	(45 854)	-40%	-
Funded by:									
National Government	257 533	270 790		10 407	70 204	112 829	(42 625)	-38%	
Transfers recognised - capital	257 533	270 790	-	10 407	70 204	112 829	(42 625)	-38%	-
Internally generated funds	6 809	7 750	-	-	-	3 229	(3 229)	-100%	-
Total Capital Funding	264 342	278 540	-	10 407	70 204	116 058	(45 854)	-40%	-

As alluded to above, the capital expenditure programme for the month ending 30 November was R10, 4m which represents 57% of capital expenditure against year to date budget and thus shows a great improvement on expenditures reflected on National grant funding.

The chart below presents a high level analysis of YTD capital expenditure budget against the YTD actual expenditure.

Chart 1: 2015/2016 CAPEX YTD BUDGET & YTD ACTUAL



As at 30 November 2015, the year to date actual expenditure was R66, 4m against a YTD budget of R116million. In monetary terms, these figures represent 57% per cent performance against the capital development programme as at 30 November 2015.

Table C6 displays the financial position of the municipality as at 30 November 2015.

DC43 Sisonke - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	2014/15	Budget Year 2015/16			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	30 347	52 691		92 288	
Call investment deposits	-	-		-	
Consumer debtors	307	16 091		46 185	
Other debtors	10 968	12 065		105 334	
Current portion of long-term receivables	-	4 246		-	
Inventory	318	349		269	
Total current assets	41 940	85 442	-	244 076	-
Non current assets					
Property, plant and equipment	1 539 540	1 599 476		1 530 814	
Intangible assets	1 384	1 184		857	
Other non-current assets					
Total non current assets	1 540 924	1 600 660	-	1 531 671	-
TOTAL ASSETS	1 582 864	1 686 102	-	1 775 747	-
LIABILITIES					
Current liabilities					
Borrowing	3 266	3 592		3 415	
Consumer deposits	1 265	1 415		1 295	
Trade and other payables	53 128	43 710		231 392	
Provisions	7 293	8 169		7 711	
Total current liabilities	64 952	56 886	-	243 813	-
Non current liabilities					
Borrowing	18 683	16 683		22 871	
Provisions	13 253	14 334		18 694	
Total non current liabilities	31 936	31 018	-	41 566	-
TOTAL LIABILITIES	96 888	87 904	-	285 379	-
NET ASSETS	1 485 976	1 598 198	-	1 490 368	-
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1 485 976	1 598 198		1 490 368	
TOTAL COMMUNITY WEALTH/EQUITY	1 485 976	1 598 198	-	1 490 368	-

Table C7 below display the Cash Flow Statement for the period ending 30 November 2015.

DC43 Sisonke - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges							-		
Service charges	37 270	30 746		2 635	16 926	12 811	4 115	32%	
Other revenue	844	581		101	609	242	367	152%	
Government - operating	263 824	249 823		80 384	183 024	104 093	78 931	76%	
Government - capital	252 033	270 790		2 250	185 901	112 829	73 072	65%	
Interest	6 636	7 654		988	5 192	3 189	2 002	63%	
Dividends							-		
Payments									
Suppliers and employees	(245 959)	(268 701)		(46 156)	(225 802)	(111 959)	113 844	-102%	
Finance charges	(3 200)	(2 228)		-	(29)	(928)	(899)	97%	
Transfers and Grants	(21 400)	(20 000)		-	(8 144)	(8 333)	(189)	2%	
NET CASH FROM/(USED) OPERATING ACTIVITIES	290 047	268 665	-	40 201	157 676	111 944	(45 732)	-41%	-
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Decrease (increase) other non-current receivables							-		
Payments									
Capital assets	(279 846)	(248 610)		(10 407)	(69 390)	(103 588)	(34 198)	33%	
NET CASH FROM/(USED) INVESTING ACTIVITIES	(279 846)	(248 610)	-	(10 407)	(69 390)	(103 588)	(34 198)	33%	-
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans							-		
Borrowing long term/refinancing							-		
Increase (decrease) in consumer deposits	130	151				63	(63)	-100%	
Payments									
Repayment of borrowing	(3 486)	(3 835)				(1 598)	(1 598)	100%	
NET CASH FROM/(USED) FINANCING ACTIVITIES	(3 356)	(3 684)	-	-	-	(1 535)	(1 535)	100%	-
NET INCREASE/ (DECREASE) IN CASH HELD	6 846	16 371	-	29 794	88 286	6 821			-
Cash/cash equivalents at beginning:	25 871	25 871			25 871	25 871			25 871
Cash/cash equivalents at month/year end:	32 717	42 242			114 157	32 692			25 871

The billing vs Collection ratio for the month of November was 55% (Oct: 53%) showing an increase in collection by 2% as compared to previous month

PART 2 – SUPPORTING DOCUMENTATION

2.1 Debtors Analysis

The table presented below summarises the Debtors Age Analysis as at 30 November 2015.

Table 2.1.1: Debtors Age Analysis by Income Source

DC43 Sisonke - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November										
Description	Budget Year 2015/16									
	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	Total over 90 days
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Ex change Transactions - Water	3 552	2 452	2 390	2 547	2 299	1 966	11 338	57 490	84 033	75 640
Receivables from Ex change Transactions - Waste Water Management	1 388	958	934	995	898	768	4 429	22 459	32 828	29 550
Interest on Arrear Debtor Accounts	594	410	399	426	384	329	1 895	9 610	14 047	12 644
Total By Income Source	5 533	3 819	3 723	3 967	3 582	3 063	17 663	89 558	130 908	117 833
2014/15 - totals only									-	-
Debtors Age Analysis By Customer Group										
Organs of State	1 726	746	900	1 255	759	405	1 912	5 722	13 425	10 053
Commercial	766	425	248	263	260	272	1 384	6 734	10 352	8 913
Households	3 042	2 647	2 574	2 450	2 562	2 385	14 367	77 103	107 131	98 868
Total By Customer Group	5 533	3 819	3 723	3 967	3 582	3 063	17 663	89 558	130 908	117 833

The municipal consumer debt is currently increasing citing rigorous actions to ensure that this trend is prevented from continuing as it has a direct negative impact on municipal cash flows.

Chart 2: Debtors Age Analysis by Customer Group

The information presented in the chart above ranks total debt owed to the municipality from highest to the lowest,

- ✓ Households: 84%
- ✓ Government 9%
- ✓ Business 8%

The chart above shows that for each debtor type the amounts owing to the municipality have increased on a year to year basis.

The table that follows below unpacks the revenue receipts per Local Municipality in the District

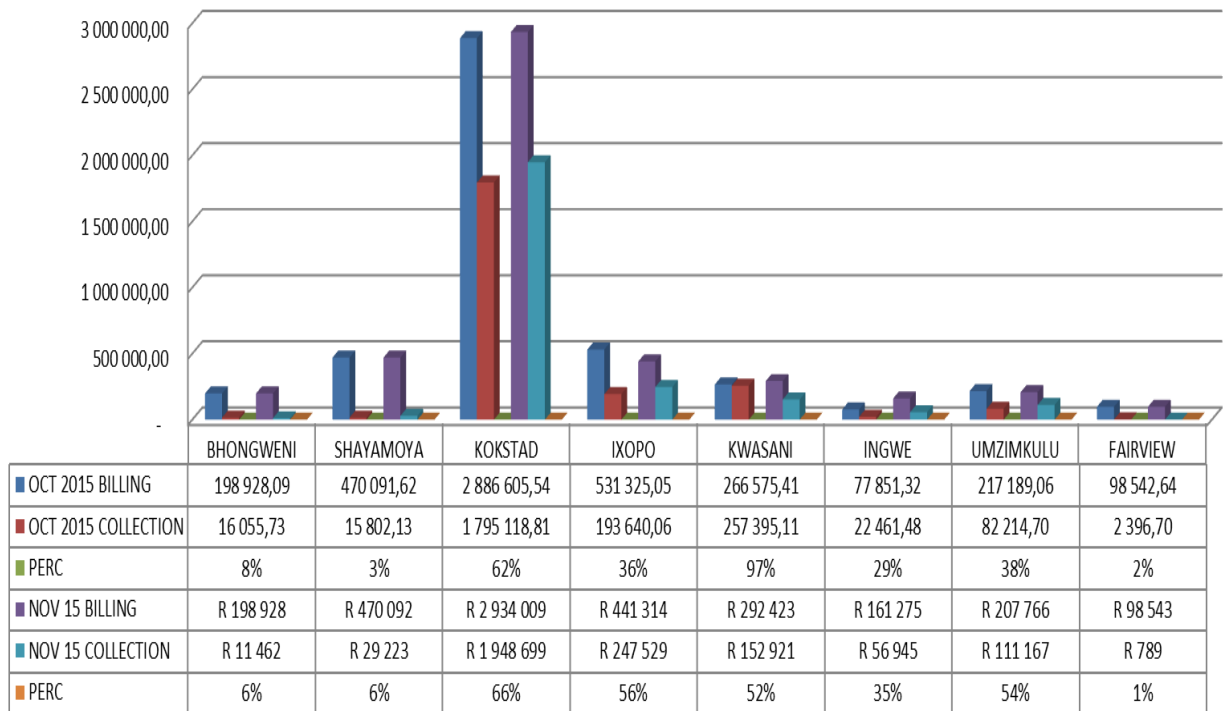
REVENUE RECEIPTS

Revenue receipts per Area

AREA	AMOUNT	NOVEMBER	OCTOBER
		2015	2015
Unallocated receipts	R 76 401	3%	5%
Kokstad	R 1 948 699	74%	71%
Bhongweni	R 11 462	0%	1%
Shayamoya	R 29 223	1%	1%
Ixopo	R 247 529	9%	8%
Fairview	R 789	0%	0%
Kwasani	R 152 921	6%	10%
Ingwe	R 56 945	2%	1%
Umzimkhulu	R 111 167	4%	3%
TOTAL RECEIPTS INCL VAT	R 2 635 138	100%	100%

The table above presents the cash receipts from consumer debtors in each of the detailed areas as well as the comparative receipts for the previous month. The total cash collected for November is R2, 6million. It is evident from the figures presented above that the largest percentage receipts of the revenue per local municipality as was the previous month in June is from Kokstad at 74% followed by KwaSani at 9%. These statistics confirm dependency on Kokstad as the greatest contributor to the District Municipality's revenue. The Unallocated receipts for the month of November amounting to 3% which still need to be allocated according to the local municipalities.

BILLING VS COLLECTION FOR NOVEMBER 2015



2.2 Creditors Analysis

Table SC presents the aged creditors as at 30 November 2015.

DC43 Sisonke - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	Budget Year 2015/16								Total
	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	
R thousands									
Creditors Age Analysis By Customer Type									
Bulk Electricity									-
Bulk Water									-
PAYE deductions									-
VAT (output less input)									-
Pensions / Retirement deductions									-
Loan repayments									-
Trade Creditors	627								627
Auditor General									-
Other									-
Total By Customer Type	627	-	-	-	-	-	-	-	627

2.3 Investment Portfolio Analysis

The following information presents the cash at bank and short term investments balances broken down per investment type as at 30 November 2015.

Cash and Bank Balances (Investments)

DC43 Sisonke - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	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
Municipality									
FIRST NATIONAL BANK	62095523281	N/a	MONEY MARKET	N/a	58	0,4%	7 231	(6 734)	555
FIRST NATIONAL BANK	62138538692	N/a	CALL ACCOUNT	N/a	63	0,3%	1 023	6 380	7 466
FIRST NATIONAL BANK	62032587331	N/a	CALL ACCOUNT	N/a	1	1,9%	457	(331)	127
INVESTEC	50006688425	N/a	FIXED DEPOSIT	N/a	55	0,5%	11 794		11 850
FIRST NATIONAL BANK	62398395204	N/a	CALL ACCOUNT	N/a	46	0,4%	11 501	(8 223)	3 324
FIRST NATIONAL BANK	62414264797	N/a	CALL ACCOUNT	N/a	0	0,4%	9		9
FIRST NATIONAL BANK	62434151239	N/a	CALL ACCOUNT	N/a	11	0,3%	3 418		3 429
FIRST NATIONAL BANK	62434147072	N/a	CALL ACCOUNT	N/a	7	0,2%	2 064		2 071
FIRST NATIONAL BANK	62434145331	N/a	CALL ACCOUNT	N/a	18	0,3%	38 274	(37 000)	1 292
Municipality sub-total					259		75 773	(45 909)	30 123
TOTAL INVESTMENTS AND INTEREST	2				259		75 773	(45 909)	30 123

2.4 Allocation and Grant receipts and Expenditure

Table SC 6 displays information relating to grant receipts.

DC43 Sisonke - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	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									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	263 074	248 723	-	77 710	184 087	103 635	80 616	77,8%	-
Local Government Equitable Share	230 622	241 033		77 710	178 141	100 430 416,67	77 711	77,4%	
Finance Management	1 250	1 250		-	1 250	520 833,33			
Municipal Systems Improvement	934	940			940	391 666,67			
Municipal Infrastructure Grant (PMU)	18 724	3 460				1 441 718,67			
Rural Roads Asset Management Grant	2 044	2 040			2 040	850 000,00	1 190	140,0%	
Rural Household Infrastructure Grant	4 500					-	-		
Energy Efficiency and Demand Management Grant	5 000					-	-		
Drought Relief					1 716	-	1 716	#DIV/0!	
Provincial Government:	750	1 100	-	-	48	458	(411)	-89,6%	-
Development Planning Shared Services	250	1 100				458 333,33	(458)	-100,0%	
Tourism route	500								
LGSETA					-	48	48	#DIV/0!	
Total Operating Transfers and Grants	263 824	249 823	-	77 710	184 135	104 093	80 206	77,1%	-
Capital Transfers and Grants									
National Government:	267 611	270 790	-	2 250	136 802	112 829	43 740	38,8%	-
Municipal Infrastructure Grant (MIG)	183 882	189 324			120 000	78 885	41 115	52,1%	
Regional Bulk Infrastructure	58 200	30 000			41	12 500			
Energy Efficiency And Demand Side Management Grant	-	-				-			
Municipal Water Infrastructure Grant	22 800	43 500			10 875	18 125			
Expanded public works programme incentive grant	2 729	3 466			1 386	1 444			
Rural Household Infrastructure Grant		4 500		2 250	4 500	1 875	2 625	140,0%	
Total Capital Transfers and Grants	267 611	270 790	-	2 250	136 802	112 829	43 740	38,8%	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	531 435	520 613	-	79 960	320 937	216 922	123 946	57,1%	-

It is clear from the chart above that the bulk of the grants received by the municipality are from the National Treasury.

Table SC7 track the expenditure on Conditional grant funding.

DC43 Sisonke - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	263 074	248 723	-	100 463	502 504	103 635	398 869	384,9%	-
Local Government Equitable Share	230 622	241 033		100 430	502 152	100 430	401 722	400,0%	
Finance Management	1 250	1 250		32	236	521	(285)	-54,8%	
Municipal Systems Improvement	934	940			116	392	(276)	-70,4%	
Municipal Infrastructure Grant (PMU)	18 724	3 460				1 442	(1 442)	-100,0%	
Water Services Operating Subsidy	4 500	-				-	-		
Rural Roads Asset Management Grant	2 044	2 040			-	850	(850)	-100,0%	
Energy Efficiency and Demand Management Grant	5 000			-		-	-		
Drought Relief					-	-	-		
Provincial Government:	750	1 100	-	-	-	458	(458)	-100,0%	-
Development Planning Shared Services	250	1 100		-		458	(458)	-100,0%	
Tourism route	500					-	-		
<i>[insert description]</i>									
Total operating expenditure of Transfers and Grants:	263 824	249 823	-	100 463	502 504	104 093	398 411	382,7%	-
Capital expenditure of Transfers and Grants									
National Government:	293 140	313 256	-	29 925	93 185	130 523	(21 405)	-16,4%	-
Municipal Infrastructure Grant (MIG)	183 882	189 324		8 175	56 183	78 885	(22 702)	-28,8%	
Rural Household Infrastructure Grant	58 200	30 000		-	740	12 500	(11 760)	-94,1%	
Regional Bulk Infrastructure	22 800	43 500				18 125	(18 125)	-100,0%	
Rural Household Infrastructure Grant	2 729	3 466		21 750	32 625	1 444	31 181	2159,1%	
Municipal Water Infrastructure Grant	22 800	43 500		-	1 386	18 125			
Expanded public works programme incentive grant	2 729	3 466		-	2 250	1 444 166,67			
							-		
Total capital expenditure of Transfers and Grants	293 140	313 256	-	29 925	93 185	130 523	(21 405)	-16,4%	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	556 964	563 079	-	130 387	595 688	234 616	377 005	160,7%	-

2.5 Councillor and Staff Benefits

Table SC8 presents the expenditure of councillor and staff benefits at 30 November 2015.

DC43 Sisonke - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration R thousands	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 %	
	A	B	C					%	D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	3 351	621		425	1 699	207	1 492	720%	
Pension and UIF Contributions	441	311			-	104	(104)	-100%	
Medical Aid Contributions	104	771			-	257	(257)	-100%	
Motor Vehicle Allowance	1 301	621		30	103	207	(104)	-50%	
Cellphone Allowance	286	2 636		23	91	879	(788)	-90%	
Housing Allowances	-	1 618		-	-	539	(539)	-100%	
Other benefits and allowances	680	742			2	247	(246)	-99%	
Sub Total - Councillors	6 162	7 321	-	478	1 895	2 440	(545)	-22%	-
% increase		18,8%							
Senior Managers of the Municipality									
Basic Salaries and Wages	3 828	4 159		437	1 173	1 386	(213)	-15%	
Pension and UIF Contributions	2	3		0	1	1	(0)	-15%	
Medical Aid Contributions	4	4		0	1	1	(0)	-15%	
Overtime	-	-		-	-	-	-		
Performance Bonus	525	-		60	162	-	162	#DIV/0!	
Motor Vehicle Allowance	2 376	2 600		273	733	867	(133)	-15%	
Cellphone Allowance	111	122		13	34	41	(6)	-15%	
Housing Allowances	-	-		-	-	-	-		
Other benefits and allowances	3	4		0	1	1	(0)	-15%	
Post-retirement benefit obligations				-	-	-	-		
Sub Total - Senior Managers of Municipality	6 850	6 892	-	784	2 106	2 297	(192)	-8%	-
% increase		0,6%							
Other Municipal Staff									
Basic Salaries and Wages	71 041	78 009		6 381	26 764	19 502	7 261	37%	
Pension and UIF Contributions	11 674	12 724		1 174	3 152	3 181	(30)	-1%	
Medical Aid Contributions	1 613	1 758		162	435	440	(4)	-1%	
Overtime	1 441	1 779		145	3 515	445	3 071	691%	
Performance Bonus	6 397	6 973		643	1 727	1 743	(16)	-1%	
Motor Vehicle Allowance	2 940	3 205		296	794	801	(7)	-1%	
Cellphone Allowance	502	547		50	135	137	(1)	-1%	
Housing Allowances	44	48		4	12	12	(0)	-1%	
Other benefits and allowances	1 923	2 096		193	519	524	(5)	-1%	
Sub Total - Other Municipal Staff	97 575	107 138	-	9 050	37 053	26 785	10 269	38%	-
% increase		9,8%							
Total Parent Municipality	110 587	121 351	-	10 312	41 054	31 522	9 532	30%	-
TOTAL SALARY, ALLOWANCES & BENEFITS	110 587	121 351	-	10 312	41 054	31 522	9 532	30%	-
% increase		9,7%							
TOTAL MANAGERS AND STAFF	104 425	114 030	-	9 834	39 159	29 082	10 077	35%	-

2.6 Material Variances to the SDBIP

The following section analyses material variances between the actual targets as at 30 November 2015 and the budget for the same period. This report analyses each major component under following headings;

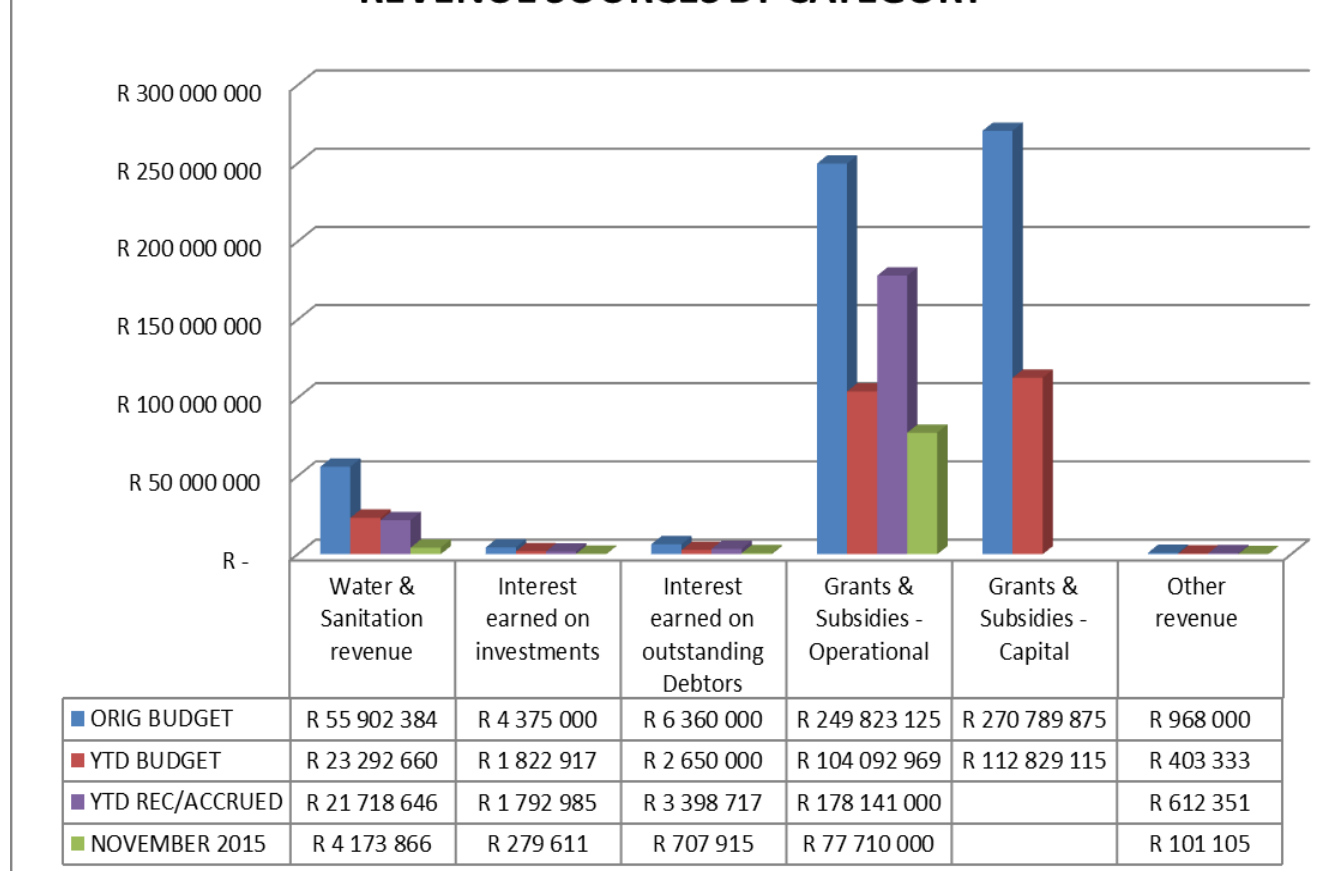
- ✓ Revenue by Source
- ✓ Operational Expenditure by Type, and
- ✓ Capital Expenditure
- ✓ Financial Position
- ✓ Cash Flows

REVENUE

The chart displays a comparison between the 201516 financial year revenue budget and the performance against this budget as depicted in the form of Year to date (YTD) Actual figures. It should be emphasised that the information presented relates to "performance" rather than "cash movements" in terms of the revenue items listed below. This accounting principle relating to municipal performance is best illustrated in the analysis that follows.

Chart 3: Revenue Analysis

REVENUE SOURCES BY CATEGORY



Water & Sanitation Charges

The year to date **actual** water & sanitation charges (**billing**) as at 30 November 2015 was R21, 7million against a year to date **budget** of R23, 2million.

Interest Earned on External Investments

The year to date actual interest earned on external investments as at 30 November 2015 is R 1,7m against year to date budget of R1, 8m. This represents 98% of actual against year to date budget.

Transfers Recognised – Operational

The YTD operational grants revenue for November R131, 6million against a year to date budget of R144million and is largely attributable to the YTD equitable share.

Two Operational Grants Received in November 2015:

- Equitable share – R 77 710 000
- Drought Relief – R 2 673 665

Transfers Recognised – Capital

The low expenditure trends on grant funded expenditure had resulted in a rather lower than expected recognition of Income against the set targets, however there is 25% expenditure for capital grants that was spent on current financial year's budget. The year to date actual is R 66, 4m (against a YTD budget of R116million) represent the conditions met in capital expenditures against the conditional grant allocation received. This amount represents 57% performance in Conditional Capital grant funding expenditures.

One Capital grant received namely:

- Rural Household Infrastructure Grant- R2 250 000

Other Revenue

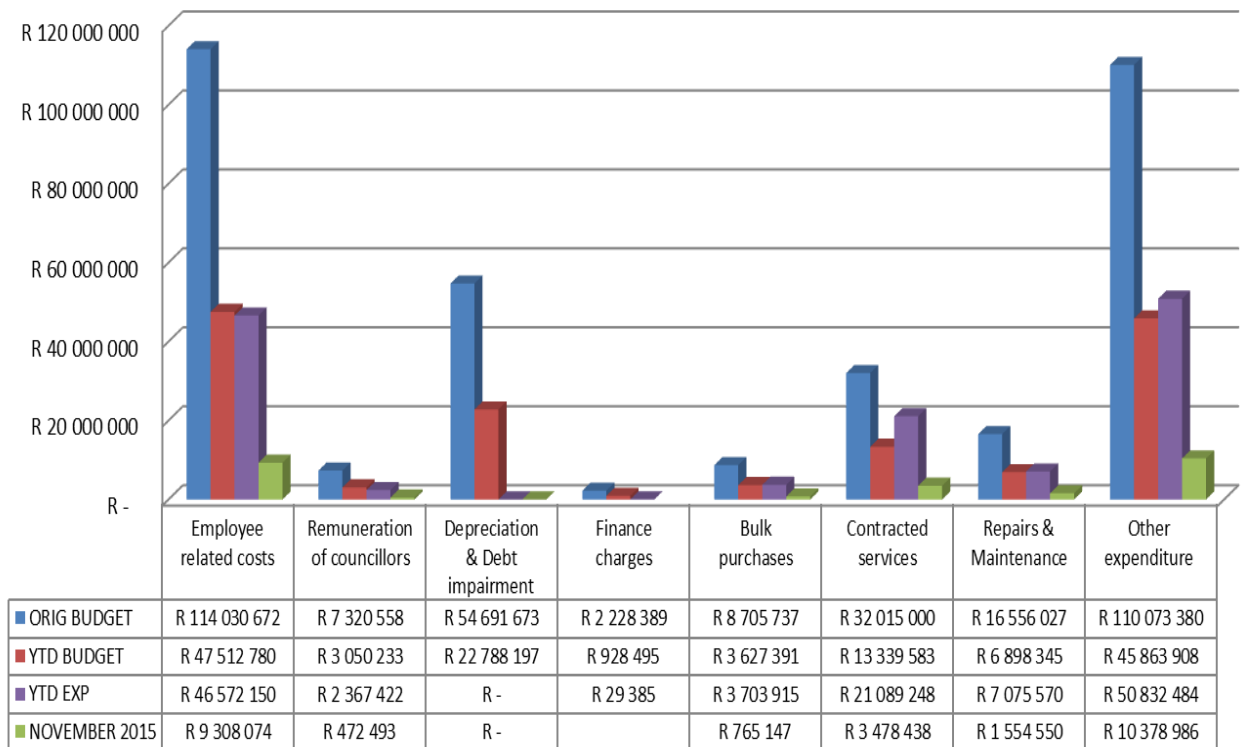
The YTD performance of other revenue is R 612 351k against YTD budget of R 403 333k of YTD budget.

OPERATIONAL EXPENDITURE

The chart below presents the YTD operational expenditure movements against the YTD budgets. An analysis of each expenditure line item category is discussed below.

Chart 4: 2015/16 Financial year Opex

OPERATIONAL EXPENDITURE BY TYPE



Employee Related Costs

The YTD budget for employee related costs is R47, 5million against a YTD actual of R46, 5million which is 98% of the YTD budget.

Remuneration of Councillors

The remuneration of councillor’s expenditure as at 30 November 2015 was R2, 3m against a YTD budget of R3m representing an expenditure performance of 78%.

Finance Charges

As at 30 November 2015, year to date budget for finance charges is R928 495 against year to actual of R29 385.

Bulk Purchases

The YTD budget for bulk purchases was at R3, 6m against a YTD expenditure of R3, 7m representing over performance by 2%.

Other Expenditure

The YTD budget for other expenditure was at R45, 8million against a YTD expenditure of R50, 8million. The other expenditure for the month of November is more than what was planned by 11%.

Performance assessment

The Performance Assessment Report will be available on the second quarter of 2015/2016 financial year in terms of mid-term performance assessment in accordance with the Municipal Finance Management Act.

Actual and revised targets for cash receipts

DC43 Sisonke - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November

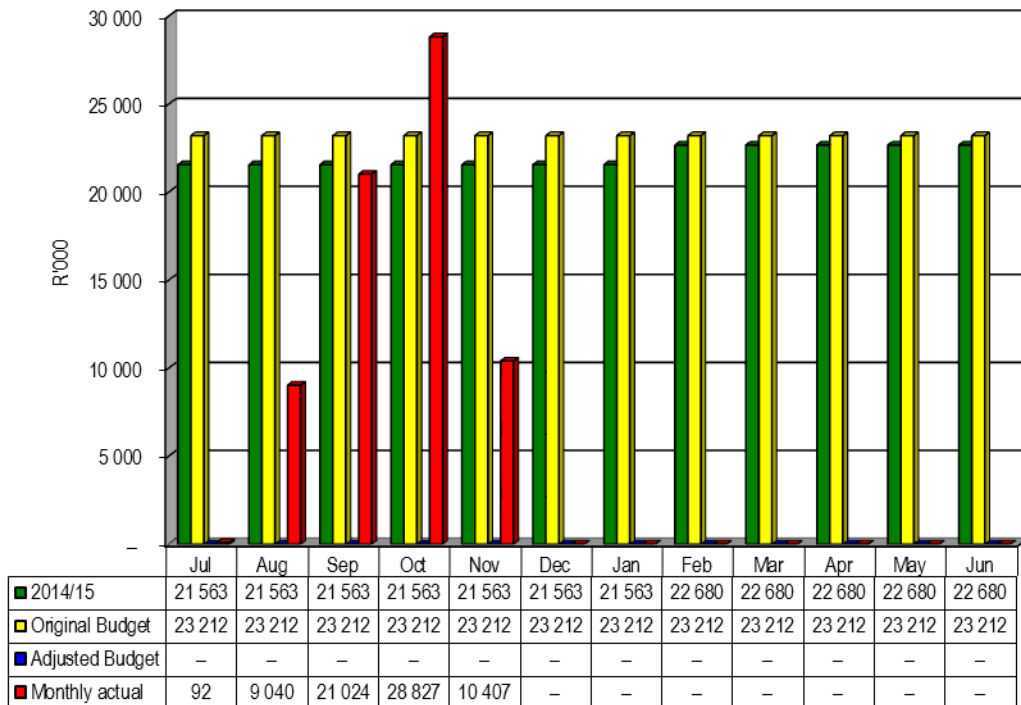
Description	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands															
Cash Receipts By Source															
Property rates															
Property rates - penalties & collection charges															
Service charges - electricity revenue															
Service charges - water revenue	3 183	3 502	1 560	1 275	1 431	1 431	1 431	1 431	1 431	1 431	1 431	1 587	21 125	22 757	24 516
Service charges - sanitation revenue	1 364	1 501	669	546	613	613	613	613	613	613	613	680	9 054	9 753	10 507
Service charges - refuse	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	63	63	63	63	63	63	63	63	63	568	611	659
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	163	534	468	349	332	332	332	332	332	332	332	316	4 156	4 571	5 029
Interest earned - outstanding debtors	656	668	680	687	166	166	166	166	166	166	166	(355)	3 498	3 708	3 930
Transfer receipts - operating	104 661	-	1 764	-	15 933	15 933	15 933	15 933	15 933	15 933	15 933	31 867	249 823	265 226	283 723
Other revenue	158	102	172	76	65	65	65	65	65	65	65	(379)	581	613	646
Cash Receipts by Source	110 185	6 307	5 312	2 997	18 603	18 603	18 603	18 603	18 603	18 603	18 603	33 780	288 804	307 240	329 009
Other Cash Flows by Source															
Transfer receipts - capital	10 875	123 677		59 973	15 138	15 138	15 138	15 138	15 138	15 138	15 138	(29 699)	270 790	321 768	424 117
Contributions & Contributed assets															
Increase in consumer deposits												151	151	166	166
Change in non-current investments															
Total Cash Receipts by Source	121 060	129 984	5 312	62 970	33 741	33 741	33 741	33 741	33 741	33 741	33 741	4 232	559 745	629 174	753 293
Cash Payments by Type															
Employee related costs	8 602	8 905	10 397	9 356	9 570	9 570	9 570	9 570	9 570	9 570	9 570	9 783	114 030	122 747	131 339
Remuneration of councillors	472	471	474	478	656	656	656	656	656	656	656	834	7 321	7 723	8 133
Interest paid	-	-	29	-	244	244	244	244	244	244	244	489	2 228	1 926	1 595
Bulk purchases - Water & Sewer	-	894	1 291	754	725	725	725	725	725	725	725	695	8 706	9 463	10 286
Contracted services	2 095	8 367	2 049	5 100	2 167	2 167	2 167	2 167	2 167	2 167	2 167	(766)	32 015	33 528	35 067
Grants and subsidies paid - other	8 144				1 317	1 317	1 317	1 317	1 317	1 317	1 317	2 635	20 000	21 100	22 218
General expenses	4 533	84 865	2 525	11 881	11 344	11 344	11 344	11 344	11 344	11 344	11 344	(76 583)	106 629	108 843	113 645
Cash Payments by Type	23 847	103 501	16 765	27 569	26 023	26 023	26 023	26 023	26 023	26 023	26 023	(62 919)	290 930	305 330	322 284
Other Cash Flows/Payments by Type															
Capital assets	92	9 040	21 024	28 827	24 273	24 273	24 273	24 273	24 273	24 273	24 273	19 718	248 610	294 380	385 851
Repayment of borrowing			569	-	362	362	362	362	362	362	362	734	3 835	4 218	4 640
Total Cash Payments by Type	23 938	112 541	38 357	56 397	50 658	50 658	50 658	50 658	50 658	50 658	50 658	(42 482)	543 374	603 929	712 774
NET INCREASE/(DECREASE) IN CASH HELD	97 122	17 443	(33 045)	6 573	(16 917)	(16 917)	(16 917)	(16 917)	(16 917)	(16 917)	(16 917)	46 694	16 371	25 246	40 518
Cash/cash equivalents at the monthly year beginning:	25 871	122 993	140 435	107 390	113 964	97 047	80 130	63 214	46 297	29 381	12 464	(4 452)	25 871	42 242	67 487
Cash/cash equivalents at the monthly year end:	122 993	140 435	107 390	113 964	97 047	80 130	63 214	46 297	29 381	12 464	(4 452)	42 242	42 242	67 487	108 006

Capital Expenditure Trend

DC43 Sisonke - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	21 563	23 212		92	92	23 212	23 120	99,6%	0%
August	21 563	23 212		9 040	9 132	46 424	37 292	80,3%	3%
September	21 563	23 212		21 024	30 155	69 636	39 481	56,7%	11%
October	21 563	23 212		28 827	58 982	92 848	33 866	36,5%	21%
November	21 563	23 212		10 407	69 390	116 060	46 670	40,2%	25%
December	21 563	23 212				139 272	-		
January	21 563	23 212				162 484	-		
February	22 680	23 212				185 696	-		
March	22 680	23 212				208 908	-		
April	22 680	23 212				232 120	-		
May	22 680	23 212				255 332	-		
June	22 680	23 212				278 544	-		
Total Capital expenditure	264 342	278 544	-	69 390					

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



Capital Expenditure on New Assets by Asset Class

DC43 Sisonke - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	258 462	260 490	-	26 181	52 779	86 830	34 051	39,2%	-
Infrastructure - Electricity	1 830	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	1 830	-	-	-	-	-	-	-	-
Infrastructure - Water	222 520	231 990	-	23 982	48 913	77 330	28 417	36,7%	-
<i>Dams & Reservoirs</i>	28 200	-	-	-	-	-	-	-	-
<i>Water purification</i>	3 000	-	-	-	-	-	-	-	-
<i>Reticulation</i>	191 320	231 990	-	23 982	48 913	77 330	28 417	36,7%	-
Infrastructure - Sanitation	34 112	28 500	-	2 198	3 866	9 500	5 634	59,3%	-
<i>Reticulation</i>	28 169	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>	5 943	28 500	-	2 198	3 866	9 500	5 634	59,3%	-
Other assets	18 162	9 950	-	2 295	3 688	3 317	(372)	-11,2%	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-34,2%	-
Plant & equipment	6 025	4 600	-	1 352	2 057	1 533	(524)		-
Computers - hardware/equipment	1 380	-	-	14	276	-	(276)	#DIV/0!	-
Furniture and other office equipment	2 179	1 450	-	8	434	483	50	10,3%	-
Other Buildings	8 578	600	-	-	-	200	200	100,0%	-
Other	-	3 300	-	921	921	1 100	179	16,3%	-
Intangibles	200	1 100	-	-	-	367	367	100,0%	-
Computers - software & programming	200	1 100	-	-	-	367	367	100,0%	-
Total Capital Expenditure on new assets	276 825	271 540	-	28 476	56 467	90 513	34 046	37,6%	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Capital Expenditure on Renewal of Existing Assets by Asset Class

DC43 Sisonke - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November									
Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								%	
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	68 706	70 190	-	1 452	5 344	23 397	18 052	77,2%	-
Infrastructure - Water	40 716	48 590	-	1 452	5 344	16 197	10 852	67,0%	-
Dams & Reservoirs									
Water purification	40 716	48 590		1 452	5 344	16 197	10 852	67,0%	
Reticulation									
Infrastructure - Sanitation	27 990	21 600	-	-	-	7 200	7 200	100,0%	-
Reticulation									
Sewerage purification	27 990	21 600				7 200	7 200	100,0%	
Other assets	953	3 486	-	-	177	1 162	985	84,8%	-
General v ehicles					20		(20)	#DIV/0!	
Computers - hardware/equipment	357	150				50	50	100,0%	
Other Buildings	596	3 336			157	1 112	955	85,9%	
Total Repairs and Maintenance Expenditure	69 659	73 675	-	1 452	5 521	24 558	19 037	77,5%	-
Specialised vehicles									
Refuse	-	-	-	-	-	-	-		-
Fire									
Conservancy									
Ambulances									

2.7 Municipal Manager's Quality's Certificate

Quality Certificate

I, Adelaide Nomnandi Dlamini, the Municipal Manager of Harry Gwala District Municipality, hereby certify that-

- The monthly budget statement

For the month of November 2015 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Adelaide Nomnandi Dlamini

Municipal Manager of: Harry Gwala District Municipality

Signed _____

Date _____

