



Quarterly Budget Statement

March 2017

In-Year Report of the Municipality

Prepared in terms of Section 71 of the Local Government: Municipal Finance Management Act (Act 56 of 2003) & Section 28 of the Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 December 2009.

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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.

Budget – The financial plan of the Municipality.

Capital expenditure - Spending on assets such as infrastructure, land & buildings minor assets etc. Any capital expenditure must be reflected as an asset on the Municipality's statement of financial position.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share – An unconditional grant paid to municipalities. It is predominantly targeted towards funding the Indigent Policy.

FMG – Financial Management Grant.

GFS – Government Finance Statistics. An internationally recognized classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The 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 legislation relating to municipal financial management.

MIG – Municipal Infrastructure Grant.

MTREF – Medium Term Revenue and Expenditure Framework (MTREF). The medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes financial information of the previous and current year.

Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages, repairs and maintenance etc.

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 (SDBIP). A detailed plan comprising annual and quarterly performance information.

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.

Vote – A main appropriation segment of the budget. In Umsobomvu Municipality this relates to the directorate level for operating expenditure and the GFS classification for capital expenditure.

YTD – Year to date

PART 1 – IN-YEAR REPORT

Mayor's Report

1.1 In-Year Report – Monthly Budget Report

1.1.1 Implementation of the budget in accordance with the SDBIP

The results of the SDBIP for the first quarter ended 31 March 2017 will be tabled in a separate comprehensive quarterly report to council.

1.1.2 Financial problems or risks facing the municipality

None. All the major sources of revenue are currently within acceptable norms.

1.1.3 Other relevant information

Actual operating revenue at the end of March 2017 is at 77.2% of the budgeted revenue. The expenditure reflects spending of 66.2% against the budgeted expenditure. Capital expenditure amounts to R21.090m, or 66.4%, at the end of March 2017.

Outstanding consumer debtors remain stable and only reflect the year-on-year increase from increased tariffs as from 1 July 2016.

No adjustments budget was tabled in this quarter.

The positive cash flow remains stable.

Resolutions

IN-YEAR REPORTS 2016/2017

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

RECOMMENDATION:

1. That the report for the month ended March 2017, prepared as part of the financial reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003, **be noted.**

Executive Summary

The Auditor General has completed the audit of the 2015/2016 financial statements the 'Audited Outcome' for 2015/2016 is unqualified with other matters.

Revenue by Source

The Year-to-Date actual revenue is 3% more the YTD budget projections at the end of March 2017 as a result of the annual rates that were levied in July 2016.

Borrowings

The balance of borrowings amounts to R1 338 469 at the end of March 2017.

Operating expenditure by vote & type

Current expenditure is 8% less than the YTD budget projections as at 31 March 2017.

Capital expenditure

YTD Capital Expenditure amounts to R21.090m, or 66.4% of a total budget of R31.748m.

Cash flows

The municipality started the year with a positive cashbook balance of R19 248 million. The 31 March 2017 closing balance is R30.530m. Refer to Table C7 for more details on the cash position.

Allocations received (National & Provincial Grants)

Total National- and Provincial Grants received during the nine months amount to R72.188m.

Spending on Grants

Spending on grants amounts to R 23.998m for the year to date ended March 2017 which includes Equitable Share, FMG and MIG.

Implementation of Supply Chain Management Policy:

Quarterly report ended 31 March 2017 on deviations within 10 working days in terms of SCM Regulation 36(2):

DEVIATION FOR JANUARY 2017					
DATE	SUPPLIERS NAME	DESCRIPTION	AMOUNT	ORDER NO	DEV NO
20/1/2017	KSB Pumps and Valves	Repair: KSB Pumps in Tolhuis	245 131.84	18263	1208
18/1/2017	Forever Resort Gariep	Strategic Planning Session exceptional	66 020.00	17500	1213
19/1/2017	De Aar Stone crushers cc	80 ton stone crusher Emergency	41 040.00	18370	1214
19/1/2017	Tri-Lectro	Location of Cable fault emergency	16 525.67	18256	1215
19/1/2017	Tri-Lectro Emergency	Disconnection & removal of faulty RMU& Instal new RMU	28 541.50	18257	1216
19/1/2017	Tri-Lectro Emergency	Replace 800KVA with 500KVA	297 321.12	18401	1217
19/1/2017	De Aar Stone crushers cc	38 Ton 6.7mm Roadstone	20 273.76	18369	1218
20/1/2017	Tri-Lectro Emergency	Repair: 800KVA transformer & Re-install	67 428.72	18258	1219
23/1/2017	Government Printing Works(GPW)	Advert:Impounding of Animals& Enactment animals by-law	10 250.00	18408	1220
			792 532.61		

DEVIATION FOR FEBRUARY 2017					
DATE	SUPPLIERS NAME	DESCRIPTION	AMOUNT	ORDER NO	DEV NO
22/2/2017	OVK	Solidwaste&Sanitation uniform	17 652.95	18296	1221
27/2/2017	Barlows Equipment	Service Dozer	27 850.68	18205	1222
27/2/2017	Barlows Equipment	Replace air filter&drumd scrapers	12 335.70	18206	1223
27/2/2017	Northern Cape Suppliers	material Sanitation	17 821.23	18207	1224
28/2/2017	Babcock International	Service & repairs BSF241NC	53 535.39	18204	1225
28/2/2017	Non-Stop Tyre Solutions	11R22.5 Drive pattern retreads	11 400.00	18211	1226
			140 595.95		

DEVIATION FOR MARCH 2017					
DATE	SUPPLIERS NAME	DESCRIPTION	AMOUNT	ORDER NO	DEV NO
1/3/2017	Fujitsu Services(Pty)Ltd	IDP Alignment Training	25 650.00	19885	1227
7/3/2017	Barlows Equipment	Repairs : New parts for Roller	11 013.13	18218	1228
7/3/2017	Tri-lectro	Transformer	41 404.80	18450	1229
7/3/2017	Tri-lectro	Repairs:Minisub Church Street	20 432.11	18216	1230
7/3/2017	Tri-lectro	Service of Main Sub at Noupoot	32 250.60	18215	1231
9/3/2017	Gestetner	Merpak envelopes Contract	19 360.00	19855	1232
9/3/2017	Umvulo logistics cc	Repairs: BSF208NC Complete Engine	84 599.00	18449	1233
13/3/2017	Fulcrum Technologies	Repairs&Calibrate breaktest machine	25 935.00	19858	1234
16/3/2017	Komatsu SA	Repairs:BSF214NC	49 087.65	18027	1235
16/3/2017	Komatsu SA	Repair:BXK149NC	24 718.93	18026	1236
16/3/2017	Media 24 (Pty)Ltd	Advert EEDSM	14 979.60	19861	1237
30/3/2017	CAS Bande	Tyre BXK149NC 1 Rthread	10 335.00	18047	1238
			359 765.82		

Monthly reports on contracts awarded above R100 000 within 15 calendar days of the new month:

Month	SUPPLIER NAME	DESCRIPTION	AMOUNT
July 2016	Introstat /Buy 247	Stationery	135 226.37
August 2016	Nil	-----	-----
September 2016	Dipoa Construction	Water network	126 800.00
September 2016	Northern Cape Suppliers	Water network	157 642.80
September 2016	Umvulo Logistic	Services vehicles	155 349.50
October 2016	None		

November 2016	None		
December 2016	None		
January 2017	Tri-lectro	Transformer (Emergency)	R297 321.12
February 2017	KSB	Repairs: Pump	R245 131.84
March 2017	None	None	None

TENDERS AWARDED FOR THE SIX MONTHS: BIDS APPROVED

MONTHS	Name of Bid	Amount Tendered VAT inclusive	Bidder awarded to	Date awarded	Date approval
July 2016	None				
August 2016	None				
September 2016	Upgrading of Voortrekker St from Gravel to a Block Paved Road	R399 372.00	Yirha Construction	8/09/2016	8/9/2016
October 2016	Proposals: Draft IDP for the period of 2017/18 to 2021/22 bid no 05/07/2016	R372 911.10	Ignite Advisory	17/10/2016	17/10/2016
October 2016	Quote Supply & delivery: Computers, Scanners & Microsoft Office 2016. Bid no 02/09/2016	R245 544.60	Ubertech IT Consulting & Services	17/10/2016	17/10/2016
January 2017	RFLIPF Truck Stop Trust	R7 667 205.00	Alienation Erf 1728 Colesberg	02/02/2017	30/01/2017
January 2017	Salani Group	R8 736 878.70	Contract no: 2/08/2016:Construction of Sports Complex in Noupoot	03/02/2017	30/01/2017
February 2017	None				
March 2017	None				

Material variances

The table below summarises variances for projected revenue and expenditure.

NC072 Umsobomvu - Supporting Table SC1 Material variance explanations - M09 March

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Property rates	196		
Property rates - penalties & collection charges	1		
Service charges - electricity revenue	(6 550)	Due to Electricity bills lower than winter time	None
Service charges - water revenue	1 032	Consumers increased consumption	
Service charges - sanitation revenue	(20)		
Service charges - refuse revenue	229		
Service charges - other	-		
Rental of facilities and equipment	(67)		
Interest earned - external investments	(81)		
Interest earned - outstanding debtors	360		
Dividends received	-		
Fines	1 162	Fines increased during festive season	
Licences and permits	118		
Agency services	-		
Transfers recognised - operational	9 753	Budget incorrectly spread over 12 month period	
Other revenue	(3 197)		
Gains on disposal of PPE	-		
Expenditure By Type			
Employee related costs	(4 743)		
Remuneration of councillors	(13)		
Debt impairment	(1 031)		
Depreciation & asset impairment	(4 858)		
Finance charges	(57)		
Bulk purchases	(1 924)		
Other materials	-		
Contracted services	-		
Transfers and grants	(1 337)		
Other expenditure	4 437		
Loss on disposal of PPE	(17)		
Capital Expenditure			
Governance and administration			
Executive and council	(580)		
Budget and treasury office	-		
Corporate services	-		
Community and public safety			
Community and social services	-		
Sport and recreation	-		
Public safety	-		
Housing	-		
Health	(10 050)		
Economic and environmental services			
Planning and development	(10 050)		
Road transport	-		
Environmental protection	8 872		
Trading services			
Electricity	7 209		
Water	6 338		
Waste water management	-		
Waste management	-		
Other	(1 758)		
Financial Position			
Cash Flow			
Measureable performance			
Municipal Entities			

Performance in relation to SDBIP targets

Separate report will be submitted.

Remedial or corrective steps

No remedial or corrective steps are required at this time.

In-year budget statement tables

Table C1: s71 Monthly Budget Statement Summary

NC072 Umsobomvu - Table C1 Monthly Budget Statement Summary - M09 March

Description	2015/16	Budget Year 2016/17							
	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	8 361	8 958	9 032	607	6 971	6 774	197	3%	8 958
Service charges	40 132	65 572	66 272	8 712	44 394	49 704	(5 309)	-11%	60 038
Investment revenue	538	422	560	26	339	420	(81)	-19%	422
Transfers recognised - operational	39 345	40 052	40 840	10 281	40 383	30 630	9 753	32%	40 052
Other own revenue	15 657	16 360	16 070	1 228	10 428	12 053	(1 625)	-13%	16 360
Total Revenue (excluding capital transfers and contributions)	104 034	131 364	132 774	20 853	102 515	99 581	2 934	3%	125 830
Employee costs	37 333	47 216	45 979	3 283	29 741	34 484	(4 743)	-14%	46 548
Remuneration of Councillors	3 095	3 246	3 461	280	2 476	2 488	(13)	-1%	3 246
Depreciation & asset impairment	28 120	29 407	29 442	-	17 197	22 055	(4 858)	-22%	29 407
Finance charges	1 814	310	230	13	155	212	(57)	-27%	2 178
Materials and bulk purchases	21 065	22 962	22 962	1 433	15 298	17 222	(1 924)	-11%	22 962
Transfers and grants	-	-	6 777	587	5 126	6 463	(1 337)	-21%	-
Other expenditure	57 768	50 288	46 470	2 821	32 771	29 381	3 389	12%	43 555
Total Expenditure	149 196	153 430	155 322	8 417	102 764	112 306	(9 542)	-8%	147 896
Surplus/(Deficit)	(45 162)	(22 066)	(22 548)	12 436	(249)	(12 726)	12 477	-98%	(22 066)
Transfers recognised - capital	60 044	28 964	29 776	-	-	21 723	(21 723)	-100%	28 964
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	14 882	6 898	7 228	12 436	(249)	8 997	(9 246)	-103%	6 898
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	14 882	6 898	7 228	12 436	(249)	8 997	(9 246)	-103%	6 898
Capital expenditure & funds sources									
Capital expenditure	78 179	29 641	31 748	6 028	21 090	22 848	(1 758)	-8%	31 748
Capital transfers recognised	77 945	28 091	29 691	2 026	21 090	22 268	(1 178)	-5%	29 691
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	234	1 550	2 057	-	-	580	(580)	-100%	2 057
Total sources of capital funds	78 179	29 641	31 748	2 026	21 090	22 848	(1 758)	-8%	31 748
Financial position									
Total current assets	57 409	82 403	78 733	-	30 625	-	-	-	69 265
Total non current assets	504 334	550 189	550 339	-	530 064	-	-	-	515 047
Total current liabilities	33 212	27 167	23 497	-	55 971	-	-	-	36 329
Total non current liabilities	26 209	-	25 887	-	18 986	-	-	-	26 188
Community wealth/Equity	502 322	605 425	579 687	-	485 732	-	-	-	521 795
Cash flows									
Net cash from (used) operating	36 296	34 115	37 027	14 358	33 129	45 134	12 005	27%	37 027
Net cash from (used) investing	(50 429)	(29 641)	(31 748)	(3 654)	(21 090)	(22 268)	(1 178)	5%	(31 748)
Net cash from (used) financing	(330)	(655)	(655)	(91)	(755)	(491)	264	-54%	(286)
Cash/cash equivalents at the month/year end	19 947	27 542	23 872	10 613	30 532	41 623	11 091	27%	2 143 677
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	2 991	2 815	2 925	2 255	109 333	-	-	-	120 319
Creditors Age Analysis									
Total Creditors	2 214	-	-	-	-	-	-	-	2 214

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

NC072 Umsobomvu - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March

Description	2015/16	Budget Year 2016/17							
	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>	41 588	53 032	53 226	9 841	46 171	39 774	6 397	16%	53 032
Executive and council	29 229	36 658	36 658	9 183	36 770	27 494	9 276	34%	36 658
Budget and treasury office	12 349	16 363	16 556	656	9 395	12 272	(2 877)	-23%	16 363
Corporate services	10	11	11	2	5	9	(3)	-37%	11
<i>Community and public safety</i>	7 324	10 655	10 153	2 337	9 631	7 991	1 639	21%	10 655
Community and social services	3 422	2 561	1 932	1 141	2 170	1 921	249	13%	2 561
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	3 902	8 094	8 221	1 196	7 459	6 070	1 389	23%	8 094
Housing	-	-	-	-	2	-	2	#DIV/0!	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	10 174	17 651	16 048	10	57	13 238	(13 181)	-100%	17 651
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	10 174	17 651	16 048	10	57	13 238	(13 181)	-100%	17 651
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	104 993	78 989	83 123	8 665	46 448	60 248	(13 800)	-23%	73 455
Electricity	33 486	47 105	50 415	5 109	20 936	36 156	(15 219)	-42%	46 904
Water	50 384	15 418	15 333	2 083	12 281	11 542	739	6%	10 197
Waste water management	14 349	9 417	10 218	855	7 642	7 263	379	5%	9 305
Waste management	6 773	7 050	7 158	618	5 588	5 287	301	6%	7 050
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	164 078	160 328	162 550	20 853	102 307	121 252	(18 945)	-16%	154 794
Expenditure - Standard									
<i>Governance and administration</i>	37 950	46 024	45 814	2 799	30 142	34 518	(4 376)	-13%	46 024
Executive and council	12 887	21 772	20 161	1 612	13 372	16 329	(2 957)	-18%	21 772
Budget and treasury office	17 813	17 986	19 563	798	13 064	13 490	(426)	-3%	17 986
Corporate services	7 249	6 265	6 090	388	3 706	4 699	(993)	-21%	6 265
<i>Community and public safety</i>	9 695	18 455	18 710	2 063	14 337	13 831	506	4%	18 455
Community and social services	6 044	7 035	7 211	432	4 525	5 267	(742)	-14%	7 035
Sport and recreation	932	3 085	3 003	207	2 042	2 313	(271)	-12%	3 085
Public safety	2 140	7 566	7 678	1 369	7 183	5 674	1 509	27%	7 566
Housing	578	769	818	56	587	577	10	2%	769
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	17 688	17 741	16 856	619	10 137	13 306	(3 168)	-24%	17 741
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	17 688	17 741	16 856	619	10 137	13 306	(3 168)	-24%	17 741
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	83 863	71 211	73 943	2 936	48 147	54 090	(5 943)	-11%	65 677
Electricity	25 542	27 930	28 065	1 657	21 071	20 981	90	0%	27 729
Water	32 990	27 326	26 663	771	18 059	20 328	(2 269)	-11%	22 104
Waste water management	14 016	9 527	10 742	307	6 134	7 449	(1 315)	-18%	9 415
Waste management	11 315	6 428	8 473	201	2 882	5 332	(2 450)	-46%	6 428
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	149 196	153 430	155 322	8 417	102 764	115 745	(12 981)	-11%	147 896
Surplus/ (Deficit) for the year	14 882	6 898	7 228	12 436	(457)	5 507	(5 964)	-108%	6 898

This table reflects the operating budget (Financial Performance) in the standard classifications which are the GFS Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions. The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

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

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

NC072 Umsobomvu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	2015/16	Budget Year 2016/17							
	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 - EXECUTIVE & COUNCIL	29 229	36 658	36 658	9 183	36 770	27 494	9 276	33.7%	36 658
Vote 2 - FINANCE & ADMIN	12 358	16 374	16 568	658	9 401	12 281	(2 880)	-23.5%	17 334
Vote 3 - COMMUNITY SERVICES	7 324	10 655	10 153	2 337	9 629	7 991	1 638	20.5%	9 696
Vote 4 - TECHNICAL SERVICES	115 167	96 640	99 171	8 675	46 505	73 487	(26 981)	-36.7%	91 106
Vote 5 - Community	-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	164 078	160 328	162 550	20 853	102 305	121 252	(18 947)	-15.6%	154 794
Expenditure by Vote									
Vote 1 - EXECUTIVE & COUNCIL	12 887	21 772	20 161	1 612	13 372	16 329	(2 957)	-18.1%	21 772
Vote 2 - FINANCE & ADMIN	25 063	24 251	25 653	1 186	16 770	18 188	(1 418)	-7.8%	27 720
Vote 3 - COMMUNITY SERVICES	9 695	18 455	18 710	2 063	14 337	13 831	506	3.7%	14 986
Vote 4 - TECHNICAL SERVICES	101 550	88 951	90 798	3 555	58 173	66 997	(8 824)	-13.2%	83 418
Vote 5 - Community	-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	149 195	153 430	155 322	8 417	102 652	115 346	(12 694)	-11.0%	147 896
Surplus/ (Deficit) for the year	14 884	6 898	7 228	12 436	(347)	5 906	(6 253)	-105.9%	6 898

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Council; Municipal Manager; Finance & Admin; Community Services; Technical Services.

Unauthorised expenditure by year end would occur either for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets for any specific vote/s were overspent. During the financial year some of the figures are influenced by transactions that occur annually only.

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

NC072 Umsobomvu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	8 144	8 742	8 742	583	6 753	6 556	196	3%	8 742
Property rates - penalties & collection charges	217	216	290	24	218	218	1	0%	216
Service charges - electricity revenue	22 883	35 899	35 901	5 218	20 376	26 926	(6 550)	-24%	30 840
Service charges - water revenue	8 311	13 936	13 945	2 098	11 490	10 459	1 032	10%	13 824
Service charges - sanitation revenue	8 447	9 000	9 690	811	7 247	7 267	(20)	0%	8 799
Service charges - refuse revenue	6 450	6 737	6 737	585	5 281	5 052	229	5%	6 737
Service charges - other	(5 958)	-	-	-	-	-	-	-	(162)
Rental of facilities and equipment	759	938	314	17	169	236	(67)	-28%	938
Interest earned - external investments	538	422	560	26	339	420	(81)	-19%	422
Interest earned - outstanding debtors	2 169	2 047	2 242	(50)	2 041	1 682	360	21%	2 047
Dividends received	-	-	-	-	-	-	-	-	-
Fines	672	5 586	5 586	915	5 351	4 189	1 162	28%	5 586
Licences and permits	-	2 533	2 662	284	2 115	1 997	118	6%	2 529
Agency services	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	39 345	40 052	40 840	10 281	40 383	30 630	9 753	32%	40 052
Other revenue	12 058	5 256	5 266	62	752	3 949	(3 197)	-81%	5 260
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	104 034	131 364	132 774	20 853	102 515	99 581	2 934	3%	125 830
Expenditure By Type									
Employee related costs	37 333	47 216	45 979	3 283	29 741	34 484	(4 743)	-14%	46 548
Remuneration of councillors	3 095	3 246	3 461	280	2 476	2 488	(13)	-1%	3 246
Debt impairment	31 681	6 194	11 388	-	3 614	4 646	(1 031)	-22%	6 194
Depreciation & asset impairment	28 120	29 407	29 442	-	17 197	22 055	(4 858)	-22%	29 407
Finance charges	1 814	310	230	13	155	212	(57)	-27%	2 178
Bulk purchases	21 065	22 962	22 962	1 433	15 298	17 222	(1 924)	-11%	22 962
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	6 777	587	5 126	6 463	(1 337)	-21%	-
Other expenditure	22 835	44 074	35 062	2 821	29 158	24 721	4 437	18%	37 341
Loss on disposal of PPE	3 251	20	20	-	(2)	15	(17)	-111%	20
Total Expenditure	149 196	153 430	155 322	8 417	102 764	112 306	(9 542)	-8%	147 896
Surplus/(Deficit)									
Transfers recognised - capital	60 044	28 964	29 776	-	-	21 723	(21 723)	(0)	28 964
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	14 882	6 898	7 228	12 436	(249)	8 997			6 898
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	14 882	6 898	7 228	12 436	(249)	8 997			6 898
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 882	6 898	7 228	12 436	(249)	8 997			6 898
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	14 882	6 898	7 228	12 436	(249)	8 997			6 898

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 3% more than the YTD budget and current expenditure is 8% less than the YTD budget for 2016/2017.

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

NC072 Umsobomvu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09
March

Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - EXECUTIVE & COUNCIL	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE & ADMIN	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES	54 000	-	-	-	-	-	-	-	-
Vote 5 - Community	-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	54 000	-	-	-	-	-	-	-	-
Single Year expenditure appropriation									
Vote 1 - EXECUTIVE & COUNCIL	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE & ADMIN	234	1 550	2 057	-	-	580	(580)	-100%	2 057
Vote 3 - COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES	23 945	28 091	29 691	6 028	21 090	22 268	(1 178)	-5%	29 691
Vote 5 - Community	-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	24 179	29 641	31 748	6 028	21 090	22 848	(1 758)	-8%	31 748
Total Capital Expenditure	78 179	29 641	31 748	6 028	21 090	22 848	(1 758)	-8%	31 748
Capital Expenditure - Standard Classification									
Governance and administration	234	1 550	2 057	-	-	580	(580)	-100%	2 057
Executive and council	-	-	-	-	-	-	-	-	-
Budget and treasury office	74	1 550	2 057	-	-	580	(580)	-100%	2 057
Corporate services	160	-	-	-	-	-	-	-	-
Community and public safety	-	-	-	-	-	-	-	-	-
Community and social services	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	7 944	17 591	15 891	527	1 868	11 918	(10 050)	-84%	15 891
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	7 944	17 591	15 891	527	1 868	11 918	(10 050)	-84%	15 891
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	70 001	10 500	13 800	5 501	19 222	10 350	8 872	86%	13 800
Electricity	8 350	10 500	13 800	2 375	5 674	10 350	(4 676)	-45%	13 800
Water	54 000	-	-	3 126	7 209	-	7 209	#DIV/0!	-
Waste water management	7 651	-	-	-	6 338	-	6 338	#DIV/0!	-
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	78 179	29 641	31 748	6 028	21 090	22 848	(1 758)	-8%	31 748
Funded by:									
National Government	77 945	28 091	29 691	2 026	21 090	22 268	(1 178)	-5%	29 691
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	77 945	28 091	29 691	2 026	21 090	22 268	(1 178)	-5%	29 691
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	234	1 550	2 057	-	-	580	(580)	-100%	2 057
Total Capital Funding	78 179	29 641	31 748	2 026	21 090	22 848	(1 758)	-8%	31 748

Capital expenditure is 8% less than the YTD budget at 31 March 2017.

Table C6: Monthly Budget Statement - Financial Position

NC072 Umsobomvu - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	2015/16	Budget Year 2016/17			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	10 440	20 820	17 013	29 710	12 505
Call investment deposits	9 507	6 721	6 859	820	5 943
Consumer debtors	30 201	50 385	50 385	1 303	43 345
Other debtors	6 856	4 075	4 075	(1 619)	7 075
Current portion of long-term receivables	7	-	-	-	3
Inventory	398	401	401	410	394
Total current assets	57 409	82 403	78 733	30 625	69 265
Non current assets					
Long-term receivables	-	-	-	-	-
Investments	-	-	-	-	-
Investment property	1 655	2 061	2 061	2 061	2 061
Investments in Associate	-	-	-	-	-
Property, plant and equipment	502 606	546 578	546 578	527 924	512 927
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	73	1 550	1 700	79	59
Other non-current assets	-	-	-	-	-
Total non current assets	504 334	550 189	550 339	530 064	515 047
TOTAL ASSETS	561 743	632 592	629 072	560 689	584 312
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	933	800	800	-	911
Consumer deposits	697	906	906	794	742
Trade and other payables	30 657	24 500	20 830	55 177	33 735
Provisions	925	961	961	-	941
Total current liabilities	33 212	27 167	23 497	55 971	36 329
Non current liabilities					
Borrowing	3 300	-	979	1 674	2 279
Provisions	22 909	-	24 908	17 311	23 909
Total non current liabilities	26 209	-	25 887	18 986	26 188
TOTAL LIABILITIES	59 421	27 167	49 385	74 957	62 517
NET ASSETS	502 322	605 425	579 687	485 732	521 795
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	502 322	605 425	579 687	485 732	521 795
Reserves	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	502 322	605 425	579 687	485 732	521 795

The statement of financial position is in line with expectations for the financial year.

Table C7: Monthly Budget Statement - Cash Flow

NC072 Umsobomvu - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	2015/16	Budget Year 2016/17							
	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	4 102	8 958	8 742	400	4 738	5 674	(936)	-16%	8 742
Service charges	35 682	57 167	55 510	2 583	27 328	35 751	(8 423)	-24%	55 510
Other revenue	15 474	14 313	13 828	1 448	24 996	18 058	6 938	38%	13 828
Government - operating	34 502	40 925	40 840	10 281	40 383	40 840	(457)	-1%	40 840
Government - capital	38 942	28 091	29 776	8 536	38 126	29 776	8 351	28%	29 776
Interest	693	2 469	2 802	0	923	889	34	4%	2 802
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(92 633)	(107 962)	(107 464)	(8 239)	(97 716)	(80 598)	17 118	-21%	(107 464)
Finance charges	(466)	(310)	(230)	(13)	(155)	(173)	(17)	10%	(230)
Transfers and Grants	-	(9 537)	(6 777)	(639)	(5 495)	(5 083)	412	-8%	(6 777)
NET CASH FROM/(USED) OPERATING ACTIVITIES	36 296	34 115	37 027	14 358	33 129	45 134	12 005	27%	37 027
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(50 429)	(29 641)	(31 748)	(3 654)	(21 090)	(22 268)	(1 178)	5%	(31 748)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(50 429)	(29 641)	(31 748)	(3 654)	(21 090)	(22 268)	(1 178)	5%	(31 748)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(330)	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	145	145	5	68	109	(41)	-38%	145
Payments									
		(800)	(800)	(96)	(823)	(600)	223	-37%	(800)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(330)	(655)	(655)	(91)	(755)	(491)	264	-54%	(286)
NET INCREASE/ (DECREASE) IN CASH HELD	(14 463)	3 819	4 624	10 613	11 284	22 375			2 124 429
Cash/cash equivalents at beginning:	34 410	23 723	19 248	-	19 248	19 248			19 248
Cash/cash equivalents at month/year end:	19 947	27 542	23 872	10 613	30 532	41 623			2 143 677

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R30.532m.

The municipality started the year with a positive cashbook balance of R19.248 million. The March 2017 closing balance is R30.532m. Refer to Supporting Table SC9 for more details on the cash position.

Supporting Table SC9: Monthly Budget Statement – Actual & revised targets for cash receipts & cash flows

NC072 Umsobomvu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Description	Budget Year 2016/17											
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget
R thousands												
Cash Receipts By Source												
Property rates	384	647	510	508	447	591	837	414	400			(4 738)
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-			-
Service charges - electricity revenue	1 558	2 249	2 827	2 332	2 209	1 963	1 390	2 883	1 804			(19 214)
Service charges - water revenue	334	453	477	376	462	530	396	615	406			(4 051)
Service charges - sanitation revenue	246	311	404	251	442	370	297	334	249			(2 905)
Service charges - refuse	112	151	136	119	135	123	117	141	124			(1 158)
Service charges - other	-	-	-	-	-	-	-	-	-			-
Rental of facilities and equipment	6	4	12	6	7	12	30	13	9			(98)
Interest earned - external investments	8	95	18	80	22	17	40	33	26			(339)
Interest earned - outstanding debtors	-	-	-	-	-	20	488	102	(25)			(585)
Dividends received	-	-	-	-	-	-	-	-	-			-
Fines	448	387	413	400	333	252	683	1 520	915			(5 351)
Licences and permits	165	174	291	224	181	198	281	134	236			(1 884)
Agency services	24	26	-	31	18	53	-	32	48			(231)
Transfer receipts - operating	15 274	1 825	-	785	-	12 219	-	-	10 281			(40 383)
Other revenue	67	4 099	5 088	4 970	374	1 959	402	234	240			(17 432)
Cash Receipts by Source	18 626	10 421	10 175	10 081	4 631	18 307	4 961	6 455	14 712	-	-	(98 369)
Other Cash Flows by Source												
Transfer receipts - capital	2 525	250	2 230	3 785	4 306	13 744	450	2 300	8 536			(38 126)
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-			-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-			-
Short term loans	-	-	-	-	-	-	-	-	-			-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-			-
Increase in consumer deposits	9	8	12	12	7	5	6	6	5			(68)
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-			-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-			-
Change in non-current investments	-	-	-	-	-	-	-	-	-			-
Total Cash Receipts by Source	21 160	10 679	12 417	13 878	8 944	32 056	5 416	8 761	23 253	-	-	(136 563)
Cash Payments by Type												
Employee related costs	3 217	3 212	3 217	3 168	3 264	3 307	3 422	3 651	3 283			(29 741)
Remuneration of councillors	257	275	276	277	277	280	277	277	280			(2 476)
Interest paid	21	20	19	18	18	16	16	15	13			(155)
Bulk purchases - Electricity	-	3 004	2 841	1 488	1 512	1 502	1 631	1 544	1 406			(14 928)
Bulk purchases - Water & Sewer	38	44	32	44	40	48	55	43	27			(370)
Other materials	-	-	-	-	-	-	-	-	-			-
Contracted services	284	63	46	-	98	-	46	92	46			(675)
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-			-
Grants and subsidies paid - other	509	498	566	880	539	575	605	683	639			(5 495)
General expenses	1 413	3 655	5 094	3 658	4 141	2 816	2 502	2 563	2 723			(28 565)
Cash Payments by Type	5 739	10 771	12 091	9 533	9 890	8 543	8 553	8 868	8 417	-	-	(82 404)
Other Cash Flows/Payments by Type												
Capital assets	-	3 681	2 026	5	4 329	2 784	2 090	2 522	3 654			(21 090)
Repayment of borrowing	88	88	89	91	91	92	93	94	96			(823)
Other Cash Flows/Payments	9 012	3 607	2 411	5 554	(736)	678	(36)	-	474			18 940
Total Cash Payments by Type	14 839	18 148	16 616	15 182	13 573	12 097	10 700	11 484	12 640	-	-	(85 377)
NET INCREASE/(DECREASE) IN CASH HELD	6 321	(7 469)	(4 199)	(1 304)	(4 630)	19 958	(5 284)	(2 723)	10 613	-	-	(51 186)
Cash/cash equivalents at the month/year beginning:	19 248	25 569	18 100	13 901	12 597	7 967	27 925	22 642	19 919	30 532	30 532	30 532
Cash/cash equivalents at the month/year end:	25 569	18 100	13 901	12 597	7 967	27 925	22 642	19 919	30 532	30 532	30 532	(20 654)

This supporting table gives details of information summarised in Table C7.

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC3 Debtors' age analysis

NC072 Umsobomvu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2016/17										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy	
		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 Exchange Transactions - Water	1200	842	1 027	1 063	825	40 885					44 642	41 710		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 087	558	674	342	4 259					6 919	4 601		
Receivables from Non-exchange Transactions - Property Rates	1400	293	268	287	213	9 041					10 100	9 254		
Receivables from Exchange Transactions - Waste Water Management	1500	595	532	484	472	19 178					21 260	19 650		
Receivables from Exchange Transactions - Waste Management	1600	243	399	387	374	23 486					24 888	23 860		
Receivables from Exchange Transactions - Property Rental Debtors	1700	(65)	30	29	28	3 619					3 642	3 647		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	8 853					8 853	8 853		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-					-	-		
Other	1900	(4)	3	1	1	13					14	14		
Total By Income Source	2000	2 991	2 815	2 925	2 255	109 333					120 319	111 588		
2015/16 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	319	602	480	352	2 520					4 274	2 872		
Commercial	2300	824	278	403	152	3 732					5 389	3 884		
Households	2400	1 848	1 935	2 041	1 751	103 081					110 657	104 831		
Other	2500	-	-	-	-	-					-	-		
Total By Customer Group	2600	2 991	2 815	2 925	2 255	109 333					120 319	111 588		

The increased debtors results primarily from the year-on-year increase in billings from increased tariffs at the start of the new financial year. Also a contributing factor are the increased of unemployment as more household applied for indigent support during the annual review process.

Summary of Indigent Households

Indigent Household Statistics						
	Indigent Households	Amount	Other Households	Total Households		
2016						
July	2 784	15 171 206	75 655 719	90 826 925		16.70%
August		15 761 366	84 963 976	100 725 342		15.65%
September	2 160	17 449 656	84 076 485	101 526 141		17.19%
October	2 146	20 333 691	84 894 717	105 228 408		19.32%
November	2 146	23 554 396	85 827 007	109 381 403		21.53%
December	2 146	18 587 500	86 852 934	105 440 434		17.63%
2017						
January	2 161	19 012 719	88 002 061	107 014 780		17.77%
February	2 613	20 028 246	88 391 750	108 419 996		18.47%
March	2 613	21 413 649	89 242 892	110 656 541		19.35%

Summary of Debtors Age Analysis

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	Total
2016/2017						
July	-1 796 239	2 632 385	2 402 616	2 008 161	94 894 035	100 140 959
August	3 100 906	5 756 200	2 221 002	2 206 275	96 691 214	109 975 597
September	3 167 556	3 036 052	4 068 602	2 055 749	98 580 539	110 908 498
October	5 236 881	2 985 489	2 788 339	3 907 235	99 400 225	114 318 170
November	5 913 184	5 248 624	2 523 118	2 615 249	102 762 885	119 063 060
December	4 610 438	2 909 777	2 390 261	2 408 838	104 583 427	116 902 741
January	2 983 244	2 702 380	2 536 394	2 312 728	106 138 235	116 672 980
February	2 154 489	3 151 050	2 358 162	2 363 212	107 590 124	117 617 037
March	2 990 987	2 815 375	2 924 958	2 254 877	109 332 991	120 319 188

Creditors' analysis

Supporting Table SC4

NC072 Umsobomvu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2016/17								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	0100	1 912								1 912
Bulk Water	0200									-
PAYE deductions	0300	-								-
VAT (output less input)	0400	-								-
Pensions / Retirement deductions	0500	-								-
Loan repayments	0600	-								-
Trade Creditors	0700	-								-
Auditor General	0800	-								-
Other	0900	302								302
Total By Customer Type	1000	2 214	-	-	-	-	-	-	-	2 214

Supporting Table SC4 reflects current creditors at the end of March 2017.

The payment of creditors is within requirements of the MFMA.

Investment portfolio analysis

Supporting Table SC5

NC072 Umsobomvu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID	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								
CAPITAL REPLACEMENT 1	Call	Notice	3 Months	-	0.0%	84	-	84
HOUSING DEVELOPMENT	Call	Notice	3 Months	-	0.0%	151	-	151
HOUSING DEVELOPMENT	Call	Notice		-		24	-	24
CAPITAL REPLACEMENT 4	3 Months	Notice		-		133	-	133
CAPITAL REPLACEMENT	Call	Notice		-		12	-	12
CAPITAL REPLACEMENT 5	Call	Notice		-		417	-	417
20-7482-3674	Call	Notice		-		-	-	-
Municipality sub-total				-		822	-	822
TOTAL INVESTMENTS AND INTEREST				-		822	-	822

Surplus cash not immediately required is invested in 32 day deposits and 3 months deposits

The municipality has no long term investments.

Allocation and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

NC072 Umsobomvu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	38 206	39 356	39 271	9 953	39 271	39 271	-		35 673
Equitable share	34 931	36 658	36 658	9 165	36 658	36 658	-		32 382
FINANCE MANAGEMENT	1 932	1 825	1 825	-	1 825	1 825	-		1 800
MSIG	940	-	-	-	-	-	-		934
MIG ADMIN - PMU	403	873	788	788	788	788	-		557
Energy Efficiency and Demand Management							-		
SUBSIDY STATE							-		
Other transfers and grants [insert description]							-		
Provincial Government:	1 542	1 569	1 569	1 116	1 900	1 569	331	21.1%	991
DEPT ART & CULTURE (LIBRARY)	1 542	1 569	1 569	1 116	1 900	1 569	331	21.1%	991
YOUTH PROGRAMS							-		-
IMMUNISATION GRANT							-		-
Other transfers and grants [insert description]							-		-
District Municipality:	-	-	-	-	-	-	-		-
DISTRICT MUNICIPALITY	-	-	-	-	-	-	-		-
Other transfers and grants [insert description]	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
IEC INFRASTRUCTURE	-	-	-	-	-	-	-		-
Other transfers and grants [insert description]	-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	39 748	40 925	40 840	11 069	41 171	40 840	331	0.8%	36 664
Capital Transfers and Grants									
National Government:	77 945	28 091	29 776	10 048	31 017	26 476	3 126	11.8%	43 091
RBIG - DWAF	54 000	-	-	3 126	3 126	-	3 126	#DIV/0!	30 000
HOUSING PROJECTS	-	-	-	-	-	-	-		-
EEDG	7 000	8 000	11 300	2 000	8 000	8 000	-		-
MIG - CAPITAL	14 595	16 591	14 976	3 207	14 976	14 976	-		10 591
INEP	1 350	2 500	2 500	1 415	3 915	2 500	-		1 500
EPWP	1 000	1 000	1 000	300	1 000	1 000	-		1 000
Provincial Government:	-	-	-	-	-	-	-		-
DISASTER	-	-	-	-	-	-	-		-
DEPRT OF SAFETY	-	-	-	-	-	-	-		-
EPWP	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Kgotso Pula Nala	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	77 945	28 091	29 776	10 048	31 017	26 476	3 126	11.8%	43 091
TOTAL RECEIPTS OF TRANSFERS & GRANTS	117 693	69 016	70 616	21 117	72 188	67 316	3 457	5.1%	79 755

Grant receipts are monitored according to the payment schedules.

Supporting Table SC7(1) – Grant expenditure

NC072 Umsobomvu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	2015/16	Budget Year 2016/17							
	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:	38 206	39 356	39 271	609	6 947	35 693	(28 189)	-79.0%	35 673
Equitable share	34 931	36 658	36 658	587	5 126	32 382	(27 256)	-84.2%	32 382
FINANCE MANAGEMENT	1 932	1 825	1 825	22	1 821	1 820	1	0.0%	1 800
MSIG	940	-	-	-	-	934	(934)	-100.0%	934
MIG ADMIN - PMU	403	873	788	-	-	557	-	-	557
Energy Efficiency and Demand Management	-	-	-	-	-	-	-	-	-
SUBSIDY STATE	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Provincial Government:	1 542	1 569	1 569	-	-	-	-	-	-
DEPT ART & CULTURE (LIBRARY)	1 542	1 569	1 569	-	-	-	-	-	-
YOUTH PROGRAMS	-	-	-	-	-	-	-	-	-
IMMUNISATION GRANT	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
DISTRICT MUNICIPALITY	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
IEC INFRASTRUCTURE	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	39 748	40 925	40 840	609	6 947	35 693	(28 189)	-79.0%	35 673
Capital expenditure of Transfers and Grants									
National Government:	77 945	28 091	29 776	3 788	13 746	21 741	3 086	14.2%	43 091
RBIG - DWAF	54 000	-	-	3 126	3 126	-	3 126	#DIV/0!	30 000
HOUSING PROJECTS	-	-	-	-	-	-	-	-	-
EEDG	7 000	8 000	11 300	-	2 326	8 000	-	-	-
MIG - CAPITAL	14 595	16 591	14 976	444	7 640	10 591	-	-	10 591
INEP	1 350	2 500	2 500	-	43	2 500	-	-	1 500
EPWP	1 000	1 000	1 000	218	610	650	(40)	-6.2%	1 000
Provincial Government:	-	-	-	-	-	-	-	-	2 500
DISASTER	-	-	-	-	-	-	-	-	2 500
DEPRT OF SAFETY	-	-	-	-	-	-	-	-	-
EPWP	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Kgotso Pula Nala	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	77 945	28 091	29 776	3 788	13 746	21 741	3 086	14.2%	45 591
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	117 693	69 016	70 616	4 397	20 693	57 434	(25 103)	-43.7%	81 264

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

NC072 Umsobomvu - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

Description	Budget Year 2016/17				
	Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Equitable share				-	
FINANCE MANAGEMENT				-	
Energy Efficiency and Demand Management				-	
SUBSIDY STATE				-	
Other transfers and grants [insert description]				-	
Provincial Government:	-	-	-	-	
DEPT ART & CULTURE (LIBRARY)				-	
IMMUNISATION GRANT				-	
Other transfers and grants [insert description]				-	
District Municipality:	-	-	-	-	
DISTRICT MUNICIPALITY				-	
Other grant providers:	-	-	-	-	
IEC INFRASTRUCTURE				-	
Total operating expenditure of Approved Roll-overs	-	-	-	-	
Capital expenditure of Approved Roll-overs					
National Government:	3 305	-	3 305	-	
EEDG	3 305		3 305	-	
Provincial Government:	-	-	-	-	
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total capital expenditure of Approved Roll-overs	3 305	-	3 305	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	3 305	-	3 305	-	

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

NC072 Umsobomvu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	2 700	3 246		243	2 181	2 435	(254)	-10%	3 246
Pension and UIF Contributions	-	-		-	-	-	-		-
Medical Aid Contributions	-	-		-	-	-	-		-
Motor Vehicle Allowance	186	-		15	122	-	122	#DIV/0!	-
Cellphone Allowance	209	-		22	173	-	173	#DIV/0!	-
Housing Allowances	-	-		-	-	-	-		-
Other benefits and allowances	-	-		-	-	-	-		-
Sub Total - Councillors	3 095	3 246	-	280	2 476	2 435	41	2%	3 246
% increase		4.9%							4.9%
Senior Managers of the Municipality									
Basic Salaries and Wages	-	-		-	-	-	-		-
Pension and UIF Contributions	-	-		-	-	-	-		-
Medical Aid Contributions	-	-		-	-	-	-		-
Overtime	-	-		-	-	-	-		-
Performance Bonus	-	-		-	-	-	-		-
Motor Vehicle Allowance	-	-		-	-	-	-		-
Cellphone Allowance	-	-		-	-	-	-		-
Housing Allowances	-	-		-	-	-	-		-
Other benefits and allowances	-	-		-	-	-	-		-
Payments in lieu of leave	-	-		-	-	-	-		-
Long service awards	-	-		-	-	-	-		-
Post-retirement benefit obligations	-	-		-	-	-	-		-
Sub Total - Senior Managers of Municipality	-	-	-	-	-	-	-		-
% increase									
Other Municipal Staff									
Basic Salaries and Wages	27 791	34 340		2 450	21 780	25 755	(3 976)	-15%	34 340
Pension and UIF Contributions	3 949	5 047		347	3 129	3 786	(656)	-17%	5 047
Medical Aid Contributions	758	879		76	635	659	(24)	-4%	879
Overtime	1 459	2 398		111	1 236	1 798	(562)	-31%	2 398
Performance Bonus	-	-		-	-	-	-		-
Motor Vehicle Allowance	467	555		38	343	417	(74)	-18%	555
Cellphone Allowance	-	-		5	20	-	20	#DIV/0!	-
Housing Allowances	372	9		31	280	7	273	3961%	9
Other benefits and allowances	2 977	3 646		224	2 318	2 735	(416)	-15%	3 646
Payments in lieu of leave	-	-		-	-	-	-		-
Long service awards	-	-		-	-	-	-		-
Post-retirement benefit obligations	-	201		-	-	(299)	299	-100%	(399)
Sub Total - Other Municipal Staff	37 772	47 076	-	3 283	29 741	34 857	(5 116)	-15%	46 476
% increase		24.6%							23.0%
Total Parent Municipality	40 867	50 322	-	3 563	32 217	37 292	(5 075)	-14%	49 722
TOTAL SALARY, ALLOWANCES & BENEFITS	40 867	50 322	-	3 563	32 217	37 292	(5 075)	-14%	49 722
% increase		23.1%							21.7%
TOTAL MANAGERS AND STAFF	37 772	47 076	-	3 283	29 741	34 857	(5 116)	-15%	46 476

Financial Performance

Supporting Table SC2

NC072 Umsobomvu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

Description of financial indicator	Basis of calculation	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.2%	19.4%	19.1%	0.2%	3.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	6.9%	4.2%	3.9%	11.7%	7.1%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	172.9%	303.3%	335.1%	54.7%	190.7%
Liquidity Ratio	Monetary Assets/Current Liabilities	60.1%	101.4%	101.6%	54.5%	50.8%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	35.6%	41.5%	41.0%	-0.3%	40.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))					
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source					
Employee costs	Employee costs/Total Revenue - capital revenue	35.9%	35.9%	34.6%	29.0%	37.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	28.8%	22.6%	22.3%	0.2%	4.3%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year					
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services					
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure					

Capital programme performance

Supporting Table SC12

NC072 Umsobomvu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2015/16	Budget Year 2016/17							
	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	4 733	3 250	2 646	1 758	1 758	2 646	888	33.6%	4%
August	4 733	3 167	2 646	3 681	5 439	5 291	(148)	-2.8%	13%
September	4 733	3 167	2 646	2 026	7 465	7 937	472	6.0%	18%
October	4 733	3 167	2 646	5	7 469	10 583	3 113	29.4%	18%
November	4 733	3 167	2 646	4 329	11 798	13 228	1 430	10.8%	29%
December	4 733	3 167	2 646	2 784	14 582	15 874	1 292	8.1%	36%
January	4 733	3 167	2 646	2 090	16 672	18 520	1 848	10.0%	41%
February	4 733	3 667	2 646	2 522	19 194	21 165	1 971	9.3%	47%
March	4 733	3 667	2 646	3 654	22 848	23 811	963	4.0%	56%
April	4 733	3 717	2 646			26 457	-		
May	4 733	3 167	2 646			29 102	-		
June	4 733	4 083	2 646			31 748	-		
Total Capital expenditure	56 792	40 550	31 748	22 848					

Other supporting documentation

Supporting Table SC13a

NC072 Umsobomvu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	2015/16	Budget Year 2016/17							
	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	77 945	28 091	29 691	6 028	21 090	22 268	1 178	5.3%	29 691
Infrastructure - Road transport	7 944	17 591	15 891	527	1 868	11 918	10 050	84.3%	15 891
<i>Roads, Pavements & Bridges</i>	7 944	17 591	15 891	527	1 868	11 918	10 050	84.3%	15 891
<i>Storm water</i>									
Infrastructure - Electricity	8 350	10 500	13 800	2 375	5 674	10 350	4 676	45.2%	13 800
<i>Generation</i>									
<i>Transmission & Reticulation</i>	7 000	8 000	11 300	2 375	4 753	8 475	3 722	43.9%	11 300
<i>Street Lighting</i>	1 350	2 500	2 500		922	1 875	953	50.8%	2 500
Infrastructure - Water	54 000	-	-	3 126	7 209	-	(7 209)	#DIV/0!	-
<i>Dams & Reservoirs</i>									
<i>Water purification</i>	54 000	-	-	3 126	7 209	-	(7 209)	#DIV/0!	-
<i>Reticulation</i>									
Infrastructure - Sanitation	7 651	-	-	-	6 338	-	(6 338)	#DIV/0!	-
<i>Reticulation</i>									
<i>Sewerage purification</i>	7 651	-	-	-	6 338	-	(6 338)	#DIV/0!	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
<i>Waste Management</i>	-	-	-	-	-	-	-	-	-
<i>Transportation</i>	-	-	-	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	160	-	340	-	-	-	-	-	340
General v vehicles	160	-	-	-	-	-	-	-	-
Specialised v vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	340	-	-	-	-	-	340
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
Intangibles	74	1 550	1 717	-	-	580	580	100.0%	1 717
Computers - software & programming	74	1 550	17	-	-	-	-	-	17
Other	-	-	1 700	-	-	580	580	100.0%	1 700
Total Capital Expenditure on new assets	78 179	29 641	31 748	6 028	21 090	22 848	1 758	7.7%	31 748

Supporting Table SC13b

NC072 Umsobomvu - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
<i>Roads, Pavements & Bridges</i>									
<i>Storm water</i>									
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
<i>Generation</i>									
<i>Transmission & Reticulation</i>									
<i>Street Lighting</i>									
Infrastructure - Water	-	-	-	-	-	-	-	-	-
<i>Dams & Reservoirs</i>									
<i>Water purification</i>									
<i>Reticulation</i>									
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>									
<i>Sewerage purification</i>									
Infrastructure - Other	-	-	-	-	-	-	-	-	-
<i>Waste Management</i>									
<i>Transportation</i>									
<i>Gas</i>									
<i>Other</i>									
Community	-	-	-	-	-	-	-	-	-
Parks & gardens									
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other									
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings									
Other									
Investment properties	-	-	-	-	-	-	-	-	-
Housing development									
Other									
Other assets	-	-	-	-	-	-	-	-	-
General v ehicles									
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment									
Computers - hardware/equipment									
Furniture and other office equipment									
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
Agricultural assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming									
Other									
Total Capital Expenditure on renewal of existing ass	-	-	-	-	-	-	-	-	-

Supporting Table SC13c

NC072 Umsobomvu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

Description	2015/16	Budget Year 2016/17							
	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	1 352	2 031	1 926	105	1 573	1 523	(50)	-3.3%	2 031
Infrastructure - Road transport	429	370	270	51	215	278	62	22.4%	370
Roads, Pavements & Bridges	429	370	270	51	215	278	62	22.4%	370
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	548	911	1 031	25	598	683	85	12.4%	911
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	548	691	891	25	498	518	20	3.9%	691
Street Lighting	-	220	140	-	100	165	65	39.3%	220
Infrastructure - Water	172	500	600	29	742	375	(367)	-97.8%	500
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	172	500	600	29	742	375	(367)	-97.8%	500
Infrastructure - Sanitation	203	250	25	-	18	188	170	90.5%	250
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	203	250	25	-	18	188	170	90.5%	250
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	9	25	3	0	2	18	17	91.2%	25
Parks & gardens	5	5	3	0	2	4	2	56.9%	5
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	4	20	-	-	-	15	15	100.0%	20
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	1 434	1 566	1 581	211	872	1 174	302	25.7%	1 566
General vehicles	958	1 012	1 131	136	655	759	104	13.7%	1 012
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	104	269	298	53	123	202	79	39.2%	269
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	1	35	32	2	3	26	23	89.0%	35
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	117	-	-	-	-	-	-
Other Buildings	371	248	-	21	92	186	94	50.6%	248
Other Land	-	3	3	-	-	2	2	100.0%	3
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	2 795	3 622	3 510	317	2 447	2 716	269	9.9%	3 622

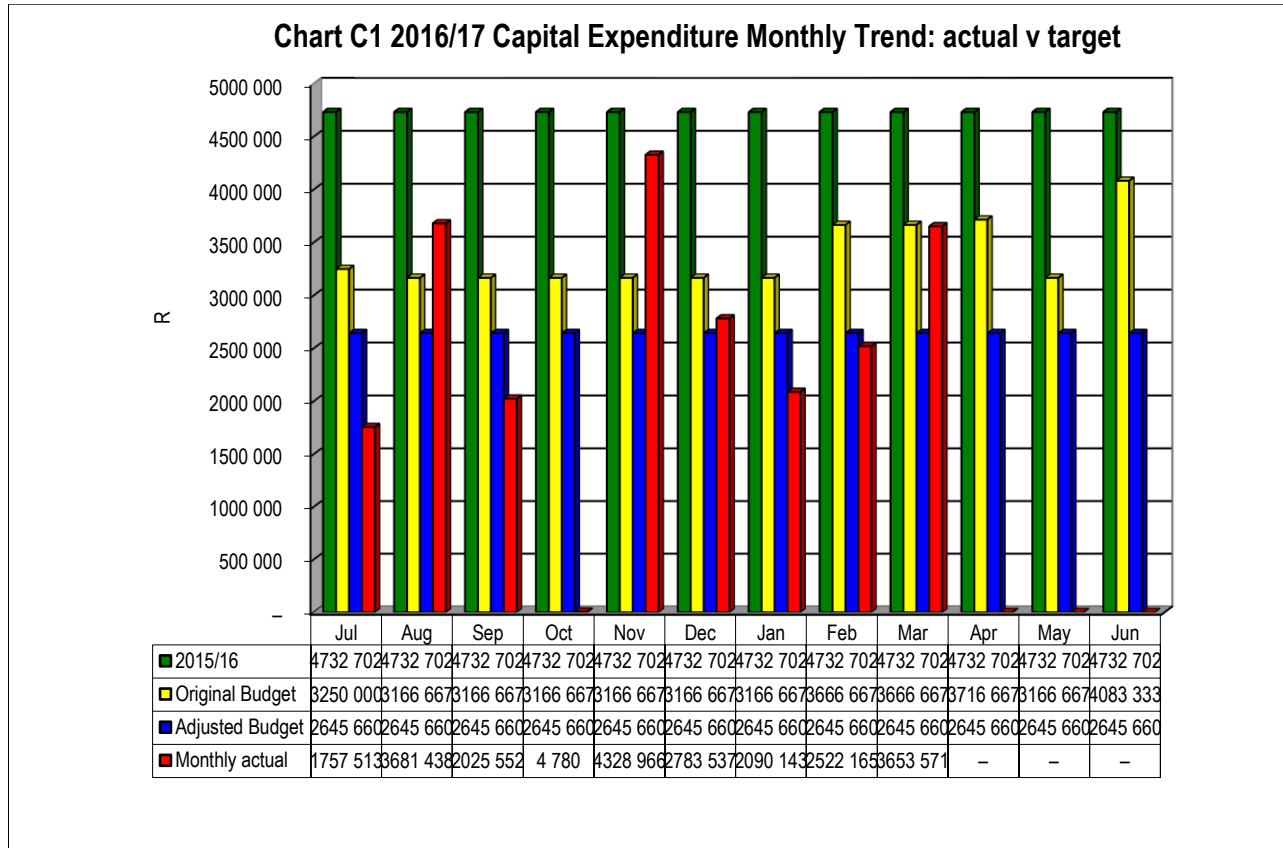
Supporting Table SC13d

NC072 Umsobomvu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

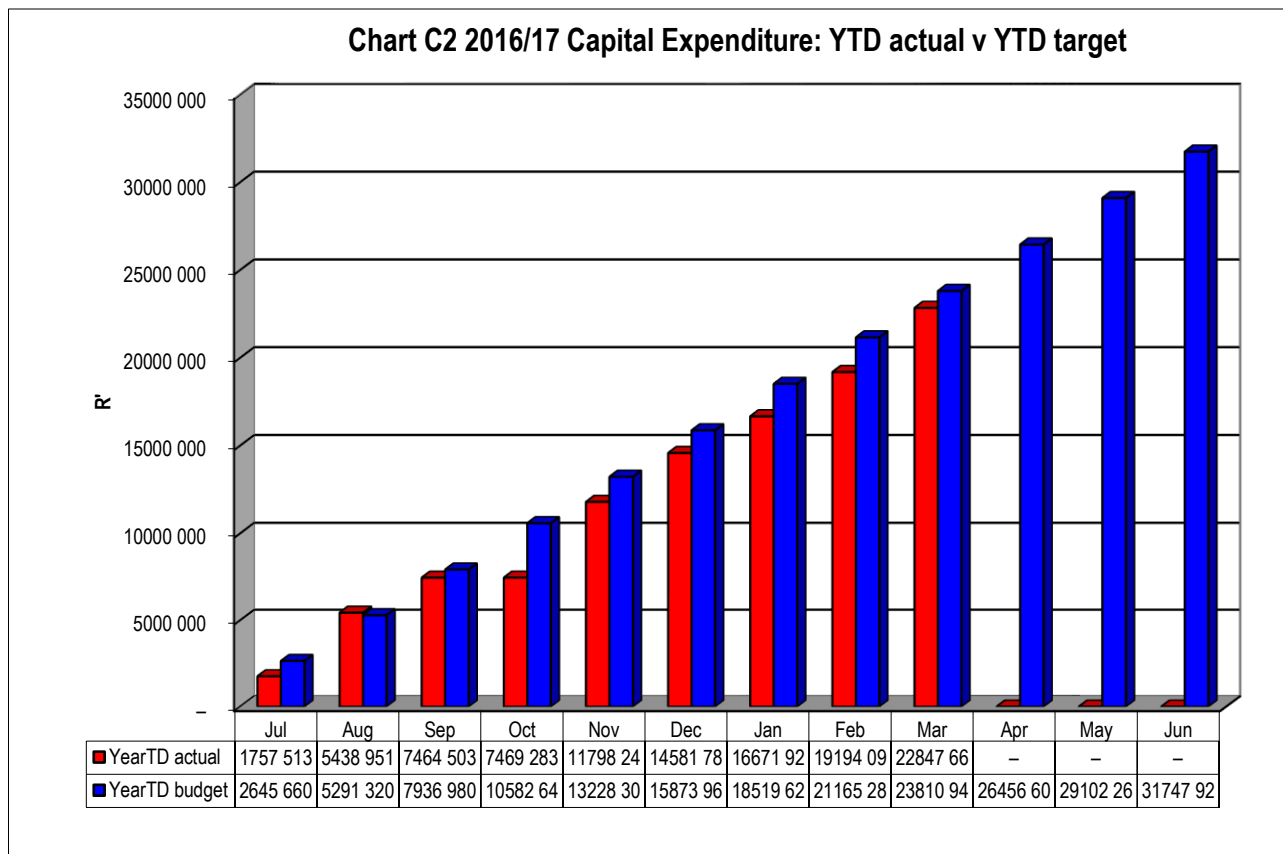
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges									
Storm water									
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Generation									
Transmission & Reticulation									
Street Lighting									
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Dams & Reservoirs									
Water purification									
Reticulation									
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Reticulation									
Sewerage purification									
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management									
Transportation									
Gas									
Other									
Community	-	-	-	-	-	-	-	-	-
Parks & gardens									
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other									
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings									
Other									
Investment properties	-	-	-	-	-	-	-	-	-
Housing development									
Other									
Other assets	-	-	-	-	-	-	-	-	-
General vehicles									
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment									
Computers - hardware/equipment									
Furniture and other office equipment									
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class									
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class									
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming									
Other									
Total Depreciation	-	-	-	-	-	-	-	-	-

Other supporting documentation Section 71 charts

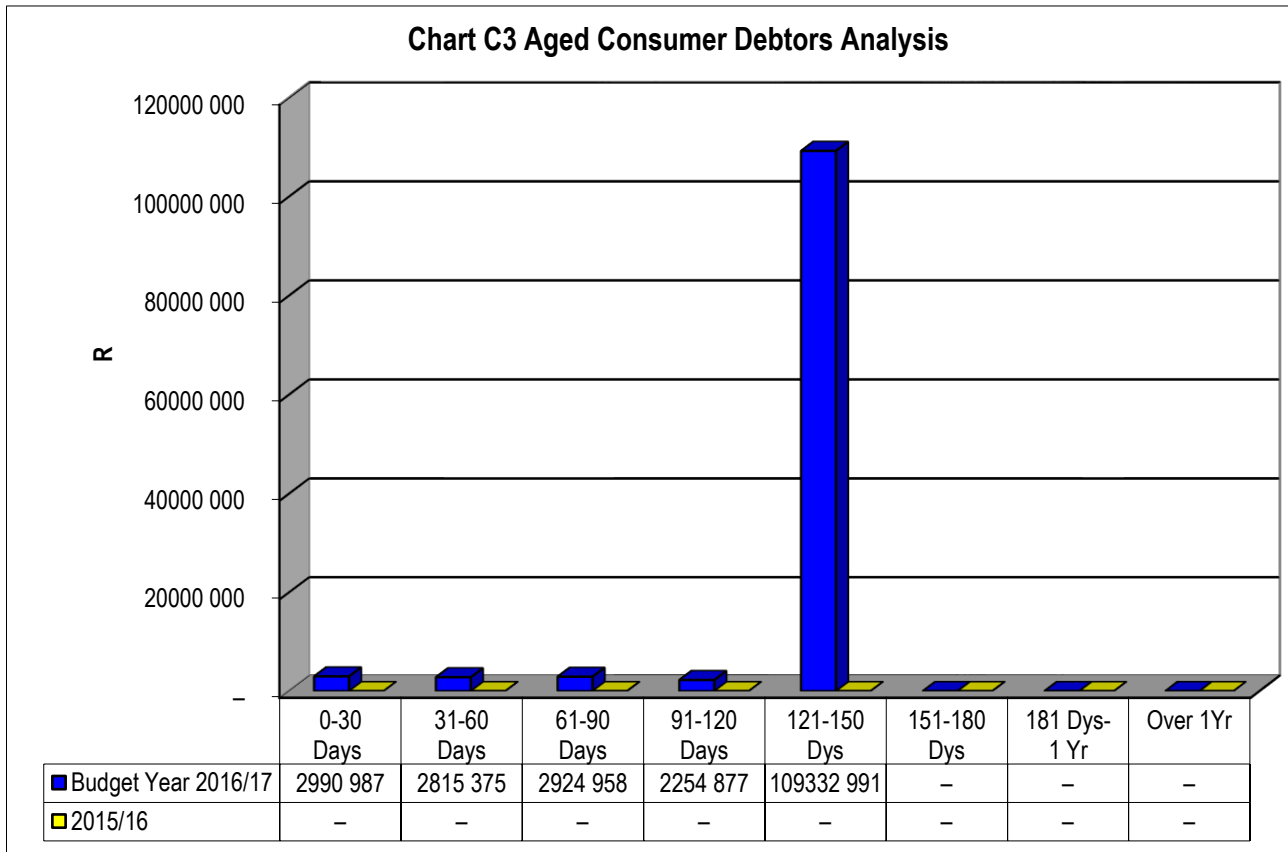
Capital expenditure monthly trend - actual vs target



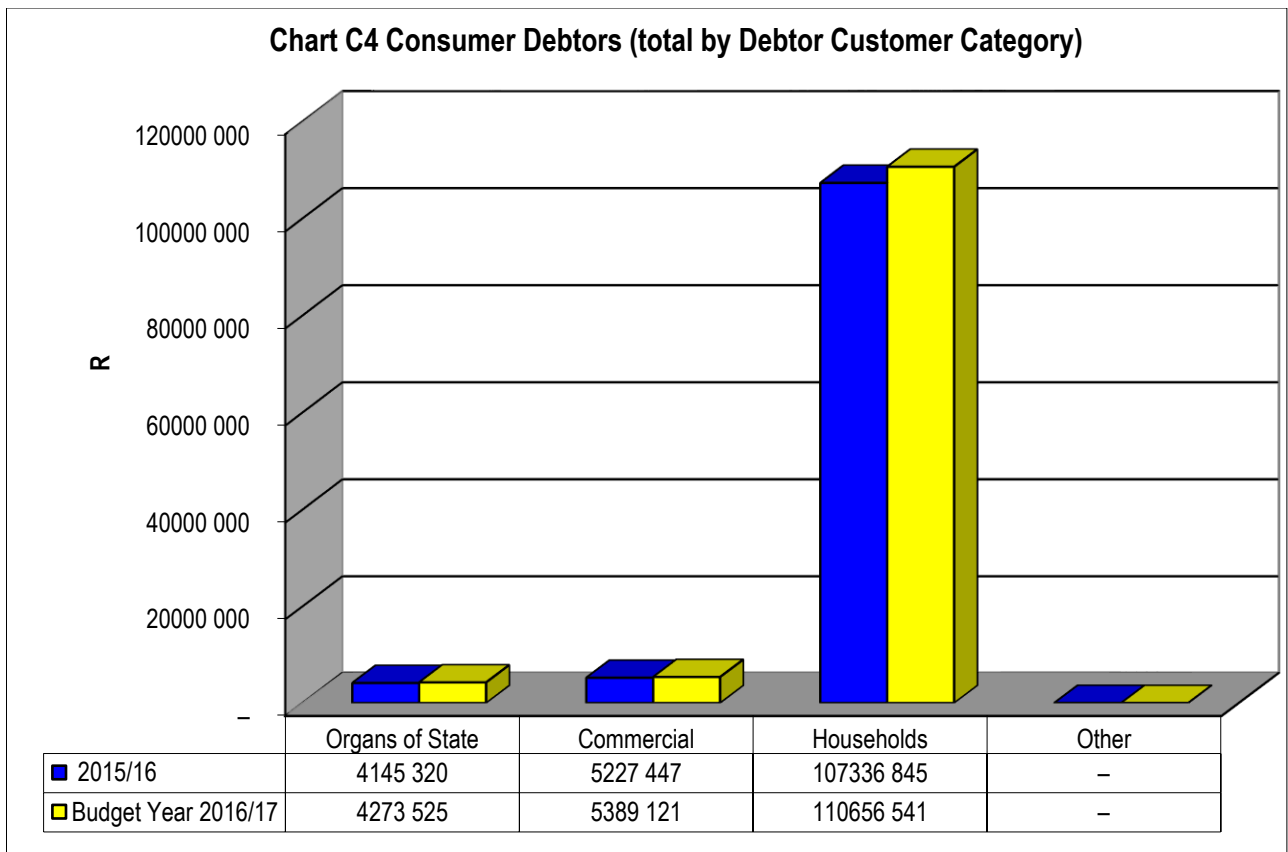
Capital expenditure – YTD actual vs YTD trend



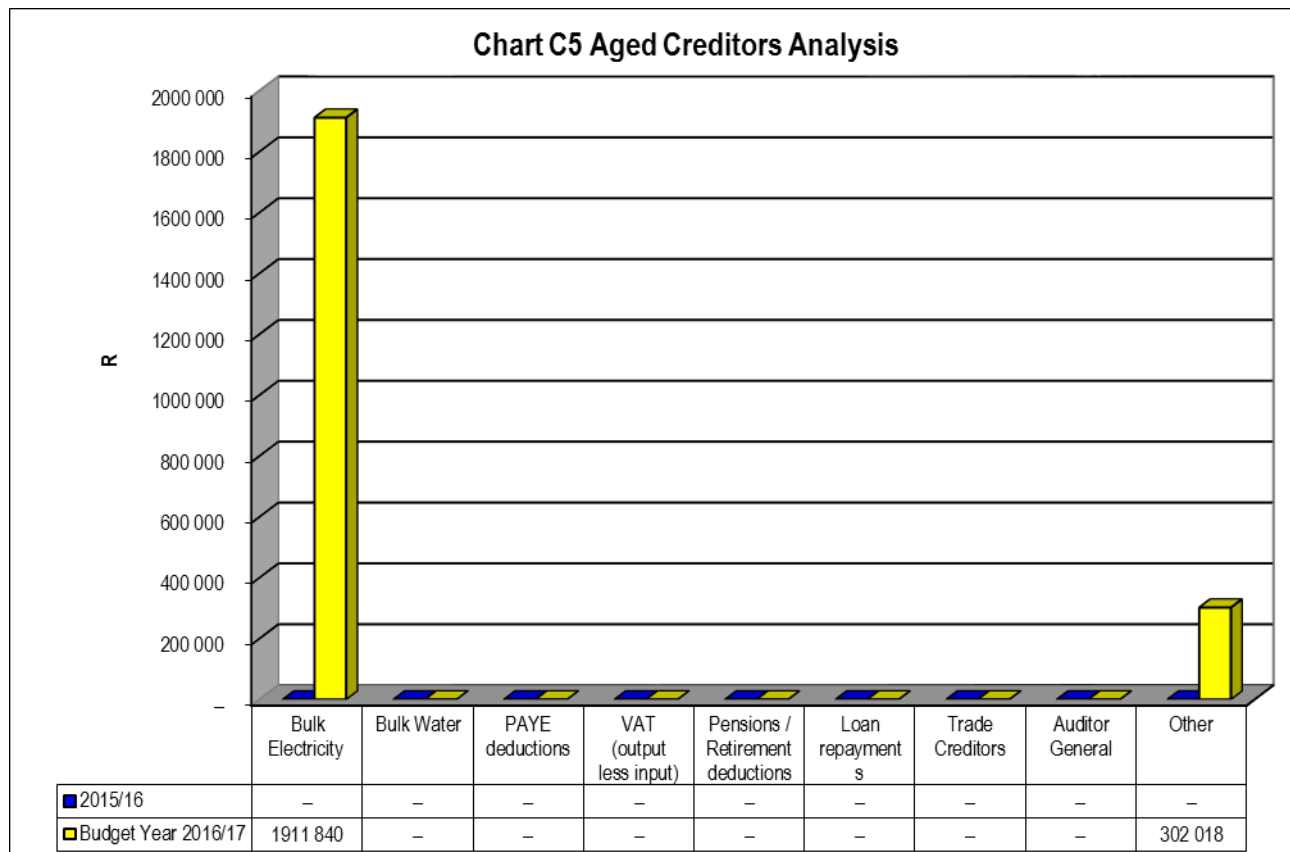
Debtors Age Analysis



Debtors by Type



Creditor Payments



MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

I, **AMOS CHINA MPELA**, the Municipal Manager of Umsobomvu Local Municipality, hereby certify that: -

(Mark as appropriate)

Quarterly report on the implementation of the budget and financial state of affairs of the municipality.

For the quarter ending 31 March 2017 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name: AC MPELA

Municipal Manager of Umsobomvu Local Municipality (NC072)

Signature: _____



Date: 13 APRIL 2017