

UMSOBOMVU MUNICIPALITY



Monthly Budget Statement

May 2015

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 May 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 second quarter ended 31 May 2015 will be tabled in a separate comprehensive 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 May 2015 is at 86.2% of the budgeted revenue. The expenditure reflects spending of 80.9% against the budgeted expenditure. Capital expenditure amounts to R25.1m, or 53.6%, at the end of May 2015.

Outstanding consumer debtors remain stable and only reflect the year-on-year increase from increased tariffs as from 1 July 2014.

The positive cash flow remains stable.

Resolutions

IN-YEAR REPORTS 2014/2015

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

RECOMMENDATION:

That the report for the quarter ended May 2015, prepared as part of the financial reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003, **be noted.**

Executive Summary

Revenue by Source

The Year-to-Date actual revenue is 6% lower than YTD budget projections at the end of May 2015.

Borrowings

The balance of borrowings amounts to R3.7m at the end of May 2015.

Operating expenditure by vote & type

Current expenditure is 12% below YTD budget projections as at May 2015.

Capital expenditure

YTD Capital Expenditure amounts to R25.1m, or 53.6% of a total budget of R46.841m.

Cash flows

The municipality started the year with a positive cashbook balance of R19.95 million. The May 2015 closing balance is R15.4million. Refer to Supporting Table SC9 for more details on the cash position.

Allocations received (National & Provincial Grants)

Municipal Infrastructure Grant funding of R4.451m was received during the first quarter ended September 2014 and R4.007m in March 2015. The municipality received the allocated R1m Expanded Public Works Programme Integrated Grant for the year.

Spending on Grants

Spending on grants amounts to R16.786m for the year to date ended May 2015 which includes FMG, MSIG, INEP, EPWP and MIG.

Implementation of Supply Chain Management Policy:

Monthly report for the month of May 2015 on deviations within 10 working days in terms of SCM Regulation 36(2):

UMSOBOMVU MUNICIPALITY: COLESBERG: NCP 072					
MONTHLY REPORT: MAY 2015 DEVIATION CERTIFICATE					
DATE	SUPPLIERS NAME	DESCRIPTION	ORDER	AMOUNT	DEV NO
04/05/2015	SA Post Office	Stamps with envelopes (Sole)	16040	17 242.50	1037
15/5/2015	Loch Logan	Repair :Fence Hollervier&commonage(Exceptional cases	16048	11 940.65	1048
15/5/2015	Ubertech	Repairs:Server antivirus(Sole)16049		11 970.00	1040
15/5/2015	Colesberg Apteek	Sanitation dept:Injection for employees(Sole)	16272	21 645.00	1041
15/5/2015	Colesberg Electric	Tech Dept:Material& Installation	16277	176 996.40	1042
2015/01/05	Tracetec	Tech Dept:installation tracker(3quotes pay over 3yrs)1144	6342	114 480.00	1043
26/5/2015	SA Post Office	Pre-paid Envelopes(sole provider)	16460	50 925.00	1044
27/5/2015	Conlog	Pre-paid cards (sole provider)	16461	14 946.31	1045
22/5/2015	TSS Transformers cc	Tech dept:Hire transport fortransporting transformer(Except)	16456	16 473.00	1046
21/5/2015	Ian Dickie	Tech dept: Pipe for saction truck(Exceptional cases)	11266	11 224.44	1047
2015/05/06	Seartec Trading	Noupoort library:Machine(Exceptional cases)	13700	19 038.00	1048
25/5/2015	Universal knowledge Software	Course Librarian	16459	19 899.84	1050
				486 781.14	

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

UMSOBOMVU MUNICIPALITY: COLESBERG: NCP 072			
MONTHLY REPORT: MAY 2015 PAYMENTS exceeding R100 000.00.			
DATE	SUPPLIERS NAME	DESCRIPTION	AMOUNT
2015/05/05	Tracetec	Municipality Vehicles Tracker installation	114 480.00
15/5/2015	Colesberg Electric	New Installation&material(Kentucky)	176 996.40
			291 476.40

Material variances

The table below summarises variances for projected revenue and expenditure.

NC072 Umsobomvu - Supporting Table SC1 Material variance explanations - M11 May

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Property rates	295		
Property rates - penalties & collection charges	27	More people are paying their account late.	
Service charges - electricity revenue	(7 241)	Incorrect processing of Municipal accounts journals.	A journal will be processed to rectify the error.
Service charges - water revenue	(128)		
Service charges - sanitation revenue	5		
Service charges - refuse revenue	(1)		
Service charges - other	-		
Rental of facilities and equipment	(13)		
Interest earned - external investments	77	We've received more interest than budgeted for.	
Interest earned - outstanding debtors	303	More people are paying their account late.	
Dividends received	-		
Fines	2 258	Our speed traps are working again.	
Licences and permits	3		
Agency services	-		
Transfers recognised - operational	1 771		
Transfers recognised - capital	(46 596)		
Other revenue	(3 361)	A journal will be processed to allocate the vat income already received.	
Gains on disposal of PPE	-		
Expenditure By Type			
Employee related costs	(5 260)	There are still funded vacancies.	
Remuneration of councillors	214		
Debt impairment	1		
Depreciation & asset impairment	(0)		
Finance charges	16		
Bulk purchases	(2 055)	The bulk expenditure will increase as we are in the winter season.	
Other materials	-		
Contracted services	-		
Transfers and grants	-		
Other expenditure	(7 014)	We are trying by all means to spend on essential items.	
Loss on disposal of PPE	(1)		
Capital Expenditure			
Vote 1 - Executive & Council	-		
Vote 2 - Budget & Finance	(4 413)		
Vote 3 - Corporate	-		
Vote 4 - Development & Planning	(13 421)		
Vote 5 - Community	-		
Vote 6 - Infrastructure	-		

Performance in relation to SDBIP targets

See the comprehensive report tabled in Council.

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 - M11 May

Description	2013/14	Budget Year 2014/15							
	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	4 802	5 199	8 295	602	7 926	7 604	322	4%	8 295
Service charges	45 734	50 828	54 011	3 499	42 145	49 510	(7 366)	-15%	54 011
Investment revenue	693	312	422	12	464	387	77	20%	422
Transfers recognised - operational	45 880	38 164	36 664	-	35 380	33 609	1 771	5%	36 664
Other own revenue	9 932	8 297	9 732	1 047	8 112	8 921	(809)	-9%	9 732
Total Revenue (excluding capital transfers and contributions)	107 040	102 801	109 125	5 160	94 027	100 032	(6 004)	-6%	109 125
Employee costs	33 695	39 057	39 084	2 742	30 567	35 827	(5 260)	-15%	39 084
Remuneration of Councillors	2 992	2 945	2 945	246	2 913	2 699	214	8%	2 945
Depreciation & asset impairment	27 893	23 834	23 834	1 986	21 848	21 848	(0)	-0%	23 834
Finance charges	466	296	360	28	346	330	16	5%	360
Materials and bulk purchases	18 410	18 670	18 670	1 418	15 059	17 114	(2 055)	-12%	18 670
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	41 323	41 228	45 660	2 894	34 841	41 855	(7 014)	-17%	45 660
Total Expenditure	124 780	126 029	130 553	9 314	105 574	119 674	(14 099)	-12%	130 553
Surplus/(Deficit)	(17 739)	(23 228)	(21 428)	(4 154)	(11 547)	(19 642)	8 095	-41%	(21 428)
Transfers recognised - capital	40 402	41 591	50 832	-	-	46 596	(46 596)	-100%	50 832
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	22 663	18 363	29 404	(4 154)	(11 547)	26 953	(38 500)	-143%	29 404
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	22 663	18 363	29 404	(4 154)	(11 547)	26 953	(38 500)	-143%	29 404
Capital expenditure & funds sources									
Capital expenditure	28 042	40 550	46 841	7	25 104	42 938	(17 834)	-42%	46 841
Capital transfers recognised	47 725	39 000	46 741	7	25 004	42 838	(17 834)	-42%	46 741
Public contributions & donations	5 100	-	-	-	-	-	-	-	-
Borrowing	629	-	-	-	-	-	-	-	-
Internally generated funds	3 339	1 550	100	-	100	100	-	-	100
Total sources of capital funds	56 792	40 550	46 841	7	25 104	42 938	(17 834)	-42%	46 841
Financial position									
Total current assets	57 409	68 499	68 499	-	53 324	-	-	-	68 499
Total non current assets	504 023	602 823	602 823	-	502 194	-	-	-	602 823
Total current liabilities	30 141	800	800	-	37 851	-	-	-	800
Total non current liabilities	28 067	36 893	36 893	-	27 236	-	-	-	36 893
Community wealth/Equity	502 011	633 628	633 628	-	490 431	-	-	-	633 628
Cash flows									
Net cash from (used) operating	75 956	52 182	42 204	(2 728)	21 147	41 742	20 595	49%	42 204
Net cash from (used) investing	(61 793)	(47 898)	(47 898)	(7)	(25 004)	(43 907)	(18 903)	43%	(47 898)
Net cash from (used) financing	(452)	(728)	(608)	(67)	(698)	(657)	41	-6%	(728)
Cash/cash equivalents at the month/year end	39 308	19 168	9 310	-	15 436	12 791	(2 645)	-21%	13 569
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	2 098	2 337	1 906	1 771	74 102	-	-	-	82 214
Creditors Age Analysis									
Total Creditors	1 821	-	-	-	-	-	-	-	1 821

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

NC072 Umsobomvu - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May

Description	2013/14	Budget Year 2014/15							
	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>	39 430	44 747	48 044	695	43 287	44 040	(754)	-2%	48 044
Executive and council	30 684	32 382	32 382	–	31 655	29 684	1 972	7%	32 382
Budget and treasury office	8 726	12 345	15 643	693	11 621	14 339	(2 719)	-19%	15 643
Corporate services	20	19	19	2	11	18	(6)	-37%	19
<i>Community and public safety</i>	2 363	3 697	9 784	785	6 721	8 968	(2 246)	-25%	9 784
Community and social services	1 164	1 414	7 073	91	1 983	6 484	(4 501)	-69%	7 073
Sport and recreation	–	–	–	–	–	–	–	–	–
Public safety	1 198	2 283	2 710	695	4 737	2 485	2 253	91%	2 710
Housing	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	5 222	1 060	1 701	8	48	1 559	(1 511)	-97%	1 701
Planning and development	–	–	–	–	–	–	–	–	–
Road transport	5 222	1 060	1 701	8	48	1 559	(1 511)	-97%	1 701
Environmental protection	–	–	–	–	–	–	–	–	–
<i>Trading services</i>	100 427	94 888	100 428	3 671	43 972	92 059	(48 087)	-52%	100 428
Electricity	29 471	29 831	29 957	1 506	18 719	27 461	(8 742)	-32%	29 957
Water	57 738	51 499	56 283	952	11 948	51 593	(39 645)	-77%	56 283
Waste water management	7 472	7 662	8 036	689	7 520	7 366	153	2%	8 036
Waste management	5 747	5 896	6 152	524	5 786	5 639	146	3%	6 152
<i>Other</i>	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	147 442	144 391	159 957	5 160	94 027	146 627	(52 600)	-36%	159 957
Expenditure - Standard									
<i>Governance and administration</i>	37 949	44 488	45 086	2 681	32 984	41 329	(8 345)	-20%	45 086
Executive and council	19 423	19 628	20 025	1 283	15 809	18 356	(2 547)	-14%	20 025
Budget and treasury office	13 848	19 315	19 336	892	12 080	17 725	(5 646)	-32%	19 336
Corporate services	4 679	5 544	5 725	506	5 095	5 248	(152)	-3%	5 725
<i>Community and public safety</i>	10 034	8 864	10 579	1 104	9 277	9 698	(420)	-4%	10 579
Community and social services	5 928	4 543	5 185	331	3 895	4 753	(858)	-18%	5 185
Sport and recreation	1 130	1 338	1 299	70	845	1 191	(346)	-29%	1 299
Public safety	2 442	2 511	3 613	663	4 074	3 312	763	23%	3 613
Housing	533	473	482	40	463	442	21	5%	482
Health	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	15 015	11 111	11 457	880	10 478	10 502	(25)	0%	11 457
Planning and development	–	–	–	–	–	–	–	–	–
Road transport	15 015	11 111	11 457	880	10 478	10 502	(25)	0%	11 457
Environmental protection	–	–	–	–	–	–	–	–	–
<i>Trading services</i>	61 781	61 566	63 431	4 648	52 835	58 145	(5 310)	-9%	63 431
Electricity	26 588	24 705	25 619	1 852	21 109	23 484	(2 375)	-10%	25 619
Water	26 800	21 289	21 950	1 694	19 560	20 121	(561)	-3%	21 950
Waste water management	8 809	9 236	9 550	681	7 498	8 754	(1 256)	-14%	9 550
Waste management	(417)	6 336	6 312	421	4 667	5 786	(1 118)	-19%	6 312
<i>Other</i>	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	124 780	126 029	130 553	9 314	105 574	119 674	(14 099)	-12%	130 553
Surplus/ (Deficit) for the year	22 663	18 363	29 404	(4 154)	(11 547)	26 953	(38 500)	-143%	29 404

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) - M11 May

Vote Description	2013/14	Budget Year 2014/15							
	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	30 684	32 382	32 382	–	31 655	29 684	1 972	6.6%	32 382
Vote 2 - FINANCE & ADMIN	9 175	12 763	21 719	785	12 603	19 910	(7 307)	-36.7%	21 719
Vote 3 - COMMUNITY SERVICES	7 674	9 194	9 878	1 219	11 522	9 055	2 467	27.2%	9 878
Vote 4 - TECHNICAL SERVICES	99 909	90 052	95 978	3 155	38 248	87 979	(49 732)	-56.5%	95 978
Vote 5 - [NAME OF VOTE 5]	–	–	–	–	–	–	–	–	–
Vote 6 - [NAME OF VOTE 6]	–	–	–	–	–	–	–	–	–
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	147 442	144 391	159 957	5 160	94 027	146 627	(52 600)	-35.9%	159 957
Expenditure by Vote									
Vote 1 - EXECUTIVE & COUNCIL	19 423	19 628	20 025	1 283	15 809	18 356	(2 547)	-13.9%	20 025
Vote 2 - FINANCE & ADMIN	20 642	26 487	27 361	1 522	19 203	25 081	(5 877)	-23.4%	27 361
Vote 3 - COMMUNITY SERVICES	7 499	13 573	14 591	1 402	11 917	13 375	(1 459)	-10.9%	14 591
Vote 4 - TECHNICAL SERVICES	77 216	66 341	68 576	5 107	58 645	62 861	(4 216)	-6.7%	68 576
Vote 5 - [NAME OF VOTE 5]	–	–	–	–	–	–	–	–	–
Vote 6 - [NAME OF VOTE 6]	–	–	–	–	–	–	–	–	–
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	124 780	126 029	130 553	9 314	105 574	119 674	(14 099)	-11.8%	130 553
Surplus/ (Deficit) for the year	22 663	18 363	29 404	(4 154)	(11 547)	26 953	(38 500)	-142.8%	29 404

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) - M11 May

Description	2013/14	Budget Year 2014/15							
	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	4 632	5 031	8 117	585	7 735	7 440	295	4%	8 117
Property rates - penalties & collection charges	170	169	179	17	191	164	27	17%	179
Service charges - electricity revenue	22 240	27 770	27 860	1 462	18 297	25 538	(7 241)	-28%	27 860
Service charges - water revenue	11 030	9 914	12 385	883	11 225	11 353	(128)	-1%	12 385
Service charges - sanitation revenue	7 017	7 418	7 792	656	7 147	7 142	5	0%	7 792
Service charges - refuse revenue	5 447	5 726	5 975	498	5 476	5 477	(1)	0%	5 975
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	407	396	1 042	87	942	955	(13)	-1%	1 042
Interest earned - external investments	693	312	422	12	464	387	77	20%	422
Interest earned - outstanding debtors	1 634	1 427	1 672	172	1 836	1 533	303	20%	1 672
Dividends received	-	-	-	-	-	-	-	-	-
Fines	684	1 575	2 019	658	4 109	1 851	2 258	122%	2 019
Licences and permits	531	710	714	41	658	655	3	0%	714
Agency services	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	45 880	38 164	36 664	-	35 380	33 609	1 771	5%	36 664
Other revenue	6 675	4 190	4 285	89	567	3 928	(3 361)	-86%	4 285
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	107 040	102 801	109 125	5 160	94 027	100 032	(6 004)	-6%	109 125
Expenditure By Type									
Employee related costs	33 695	39 057	39 084	2 742	30 567	35 827	(5 260)	-15%	39 084
Remuneration of councillors	2 992	2 945	2 945	246	2 913	2 699	214	8%	2 945
Debt impairment	8 606	5 238	5 238	437	4 803	4 802	1	0%	5 238
Depreciation & asset impairment	27 893	23 834	23 834	1 986	21 848	21 848	(0)	0%	23 834
Finance charges	466	296	360	28	346	330	16	5%	360
Bulk purchases	18 410	18 670	18 670	1 418	15 059	17 114	(2 055)	-12%	18 670
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	32 688	35 988	40 421	2 457	30 039	37 053	(7 014)	-19%	40 421
Loss on disposal of PPE	28	1	1	-	-	1	(1)	-100%	1
Total Expenditure	124 780	126 029	130 553	9 314	105 574	119 674	(14 099)	-12%	130 553
Surplus/(Deficit)									
Transfers recognised - capital	40 402	41 591	50 832	-	-	46 596	(46 596)	(0)	50 832
Contributions recognised - capital	-	-	-	-	-	-	-	(0)	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	22 663	18 363	29 404	(4 154)	(11 547)	26 953			29 404
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 663	18 363	29 404	(4 154)	(11 547)	26 953			29 404
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 663	18 363	29 404	(4 154)	(11 547)	26 953			29 404
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	22 663	18 363	29 404	(4 154)	(11 547)	26 953			29 404

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 6% below the YTD budget and current expenditure is 12% below the YTD budget for 2014/2015.

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) - M11 May

Vote Description	2013/14	Budget Year 2014/15							
	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	-	-	5 000	-	171	4 583	(4 413)	-96%	5 000
Vote 3 - COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES	28 750	31 500	33 600	(12)	20 907	30 792	(9 885)	-32%	33 600
Vote 5 - [NAME OF VOTE 5]	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]	-	-	-	-	-	-	-	-	-
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	28 750	31 500	38 600	(12)	21 078	35 375	(14 297)	-40%	38 600
Single Year expenditure appropriation									
Vote 1 - EXECUTIVE & COUNCIL	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE & ADMIN	(28 750)	1 550	100	-	100	100	-	-	100
Vote 3 - COMMUNITY SERVICES	153	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES	27 889	7 500	8 141	19	3 926	7 463	(3 536)	-47%	8 141
Vote 5 - [NAME OF VOTE 5]	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]	-	-	-	-	-	-	-	-	-
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	(707)	9 050	8 241	19	4 026	7 563	(3 536)	-47%	8 241
Total Capital Expenditure	28 042	40 550	46 841	7	25 104	42 938	(17 834)	-42%	46 841
Capital Expenditure - Standard Classification									
Governance and administration	-	1 550	100	-	100	100	-	-	100
Executive and council	-	-	-	-	-	-	-	-	-
Budget and treasury office	-	1 550	100	-	100	100	-	-	100
Corporate services	-	-	-	-	-	-	-	-	-
Community and public safety	153	-	5 000	-	171	4 583	(4 413)	-96%	5 000
Community and social services	153	-	5 000	-	171	4 583	(4 413)	-96%	5 000
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	8 729	6 000	6 641	19	1 743	6 088	(4 345)	-71%	6 641
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	8 729	6 000	6 641	19	1 743	6 088	(4 345)	-71%	6 641
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	47 911	33 000	35 100	(12)	23 090	32 167	(9 076)	-28%	35 100
Electricity	3 353	1 500	1 500	-	2 184	1 375	809	59%	1 500
Water	43 058	31 500	33 600	(12)	20 907	30 792	(9 885)	-32%	33 600
Waste water management	1 500	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	56 792	40 550	46 841	7	25 104	42 938	(17 834)	-42%	46 841
Funded by:									
National Government	47 725	39 000	46 741	7	25 004	42 838	(17 834)	-42%	46 741
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 725	39 000	46 741	7	25 004	42 838	(17 834)	-42%	46 741
Public contributions & donations	5 100	-	-	-	-	-	-	-	-
Borrowing	629	-	-	-	-	-	-	-	-
Internally generated funds	3 339	1 550	100	-	100	100	-	-	100
Total Capital Funding	56 792	40 550	46 841	7	25 104	42 938	(17 834)	-42%	46 841

Capital expenditure is 37% below the YTD budget at May 2015.

Table C6: Monthly Budget Statement - Financial Position

NC072 Umsobomvu - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	2013/14	Budget Year 2014/15			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	10 440	33 524	33 524	14 037	33 524
Call investment deposits	9 507	6 000	6 000	5 884	6 000
Consumer debtors	30 201	28 975	28 975	45 476	28 975
Other debtors	6 856	-	-	(12 479)	-
Current portion of long-term receivables	7	-	-	7	-
Inventory	398	-	-	398	-
Total current assets	57 409	68 499	68 499	53 324	68 499
Non current assets					
Long-term receivables	-	-	-	-	-
Investments	-	-	-	-	-
Investment property	1 655	1 655	1 655	1 655	1 655
Investments in Associate	-	-	-	-	-
Property, plant and equipment	502 295	599 618	599 618	500 444	599 618
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	73	1 550	1 550	95	1 550
Other non-current assets	-	-	-	-	-
Total non current assets	504 023	602 823	602 823	502 194	602 823
TOTAL ASSETS	561 432	671 322	671 322	555 518	671 322
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	-	800	800	-	800
Consumer deposits	697	-	-	730	-
Trade and other payables	29 443	-	-	37 121	-
Provisions	-	-	-	-	-
Total current liabilities	30 141	800	800	37 851	800
Non current liabilities					
Borrowing	4 233	3 585	3 585	3 402	3 585
Provisions	23 834	33 308	33 308	23 834	33 308
Total non current liabilities	28 067	36 893	36 893	27 236	36 893
TOTAL LIABILITIES	58 208	37 693	37 693	65 087	37 693
NET ASSETS	503 224	633 628	633 628	490 431	633 628
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	502 011	633 628	633 628	490 431	633 628
Reserves	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	502 011	633 628	633 628	490 431	633 628

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 - M11 May

Description	2013/14	Budget Year 2014/15							
	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									
Ratepayers and other	51 913	59 480	54 258	4 150	62 415	49 736	12 679	25%	54 258
Government - operating	39 930	36 664	36 664	-	35 380	36 664	(1 284)	-4%	36 664
Government - capital	64 585	43 091	46 841	-	37 513	42 938	(5 424)	-13%	46 841
Interest	1 350	1 739	5 289	12	464	4 848	(4 384)	-90%	5 289
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(81 457)	(88 438)	(100 488)	(6 863)	(114 280)	(92 114)	22 165	-24%	(100 488)
Finance charges	(364)	(354)	(360)	(28)	(346)	(330)	16	-5%	(360)
Transfers and Grants	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	75 956	52 182	42 204	(2 728)	21 147	41 742	20 595	49%	42 204
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	(0)	(0)	(0)	-	-	(0)	0	-100%	(0)
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(61 792)	(47 898)	(47 898)	(7)	(25 004)	(43 907)	(18 903)	43%	(47 898)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(61 793)	(47 898)	(47 898)	(7)	(25 004)	(43 907)	(18 903)	43%	(47 898)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	120	4	109	10	99	993%	-
Payments									
Repayment of borrowing	(452)	(728)	(728)	(71)	(808)	(667)	140	-21%	(728)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(452)	(728)	(608)	(67)	(698)	(657)	41	-6%	(728)
NET INCREASE/ (DECREASE) IN CASH HELD	13 712	3 556	(6 302)	(2 802)	(4 555)	(2 821)			(6 422)
Cash/cash equivalents at beginning:	25 596	15 612	15 612		19 991	15 612			19 991
Cash/cash equivalents at month/year end:	39 308	19 168	9 310		15 436	12 791			13 569

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R15.436 million.

The municipality started the year with a positive cashbook balance of R19.9 million. The December closing balance is R15.436 million. 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 - M11 May

Description	Budget Year 2014/15												2014/15 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 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Receipts By Source															
Property rates	328	384	532	439	437	524	517	501	913	648	379	2 516	8 117	8 880	9 412
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	169	169	195	207
Service charges - electricity revenue	1 987	1 719	1 923	1 988	1 770	1 344	1 469	2 356	1 581	1 674	1 777	6 880	26 467	30 478	32 771
Service charges - water revenue	373	315	388	335	521	355	461	825	490	466	544	2 606	7 679	13 549	14 362
Service charges - sanitation revenue	326	239	275	273	362	267	291	331	266	270	289	1 877	5 065	8 524	9 035
Service charges - refuse	136	127	136	137	153	115	156	148	156	138	131	1 455	2 987	6 537	6 929
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	7	3	4	6	3	3	3	4	9	6	6	988	1 042	1 103	1 167
Interest earned - external investments	7	57	117	5	57	5	64	7	6	127	12	(42)	422	422	422
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	1 672	1 672	1 826	1 787
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	126	135	121	90	124	216	658	787	689	506	658	(2 090)	2 019	2 139	2 245
Licences and permits	211	(37)	154	8	(32)	-	201	(61)	(96)	147	(1)	221	714	757	795
Agency services	-	-	-	-	-	-	37	49	-	26	42	(154)	-	-	-
Transfer receipts - operating	14 617	934	496	-	10 067	-	-	496	8 771	-	-	1 284	36 664	40 074	41 374
Other revenue	974	1 277	470	828	15 198	474	1 053	908	264	853	326	(18 339)	4 285	4 291	4 695
Cash Receipts by Source	19 092	5 154	4 615	4 107	28 659	3 302	4 908	6 349	13 049	4 861	4 163	(958)	97 301	118 775	125 202
Other Cash Flows by Source															
Transfer receipts - capital	8 133	1 413	566	1 760	300	5 713	4 007	798	14 823	-	-	9 328	46 841	46 550	32 000
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	(0)	(0)	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	16	9	15	15	9	6	10	9	11	6	4	11	120	125	129
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	27 241	6 576	5 196	5 882	28 969	9 022	8 925	7 157	27 882	4 866	4 166	8 380	144 262	165 450	157 331
Cash Payments by Type															
Employee related costs	2 746	2 686	2 668	2 641	2 834	2 777	2 885	3 039	2 820	2 728	2 742	8 517	39 084	42 510	46 318
Remuneration of councillors	249	244	255	267	231	261	231	232	234	463	246	31	2 945	3 092	3 246
Interest paid	34	34	34	34	31	31	31	31	28	29	26	14	360	310	290
Bulk purchases - Electricity	-	2 542	2 364	1 231	1 234	1 168	1 284	1 280	1 104	2 173	1 216	2 763	18 360	20 086	21 693
Bulk purchases - Water & Sewer	25	24	27	21	27	20	32	-	48	21	202	(138)	310	310	310
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	312	-	-	-	81	3	40	92	22	(550)	-	-	-
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses	4 709	5 112	5 696	2 863	5 662	5 480	4 440	2 847	7 773	886	2 435	(8 114)	39 790	39 831	38 150
Cash Payments by Type	7 764	10 642	11 356	7 057	10 020	9 737	8 985	7 433	12 046	6 394	6 891	2 523	100 848	106 139	110 008
Other Cash Flows/Payments by Type															
Capital assets	604	876	1 338	4 146	672	6 258	23	541	5 096	5 442	7	25 828	50 832	45 753	32 043
Repayment of borrowing	73	72	73	73	61	76	76	77	79	78	70	(808)	-	-	-
Other Cash Flows/Payments	7 865	(81)	(2 103)	(2 075)	12 193	3 851	(2 232)	(1 118)	-	-	-	(16 301)	-	-	-
Total Cash Payments by Type	16 306	11 510	10 663	9 201	22 946	19 923	6 852	6 932	17 222	11 914	6 968	11 243	151 680	151 892	142 050
NET INCREASE/(DECREASE) IN CASH HELD	10 935	(4 934)	(5 467)	(3 319)	6 022	(10 901)	2 073	225	10 660	(7 047)	(2 802)	(2 863)	(7 418)	13 558	15 280
Cash/cash equivalents at the monthly year beginning:	19 991	30 926	25 992	20 524	17 205	23 227	12 327	14 399	14 625	25 285	18 237	15 436	19 991	12 573	26 131
Cash/cash equivalents at the monthly year end:	30 926	25 992	20 524	17 205	23 227	12 327	14 399	14 625	25 285	18 237	15 436	12 573	12 573	26 131	41 411

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 - M11 May

Description	NT Code	Budget Year 2014/15									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o 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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	141	841	698	649	27 393				29 723	28 042	-	12 923
Trade and Other Receivables from Exchange Transactions - Electricity	1300	930	471	268	225	2 944				4 838	3 169	-	2 406
Receivables from Non-exchange Transactions - Property Rates	1400	374	225	200	185	5 333				6 317	5 518	-	2 663
Receivables from Exchange Transactions - Waste Water Management	1500	482	409	363	337	12 747				14 337	13 084	-	7 194
Receivables from Exchange Transactions - Waste Management	1600	182	307	293	294	16 891				17 968	17 185	-	7 359
Receivables from Exchange Transactions - Property Rental Debtors	1700	(3)	83	83	81	2 443				2 686	2 523	-	409
Interest on Arrear Debtor Accounts	1810	-	-	-	-	6 338				6 338	6 338	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-				-	-	-	-
Other	1900	(8)	2	-	1	12				8	13	-	805
Total By Income Source	2000	2 098	2 337	1 906	1 771	74 102	-	-	-	82 214	75 873	-	33 760
2013/14 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	211	403	223	109	1 268				2 214	1 377	-	-
Commercial	2300	886	259	174	138	2 932				4 388	3 070	-	-
Households	2400	1 001	1 675	1 509	1 524	69 902				75 611	71 426	-	33 760
Other	2500	-	-	-	-	-				-	-	-	-
Total By Customer Group	2600	2 098	2 337	1 906	1 771	74 102	-	-	-	82 214	75 873	-	33 760

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 218 more household applied for indigent support during the seven months.

Summary of Indigent Households

Indigent Household Statistics						
		Indigent Households	Amount	Other Households	Total Households	
2014						
July		2 423	3 916 878	59 791 109	63 707 987	6.15%
August		2 423	4 912 253	59 305 125	64 217 378	7.65%
September		2 494	4 718 309	60 855 718	65 574 027	7.20%
October		2 494	3 812 165	62 881 012	66 693 177	5.72%
November		2 612	5 331 940	62 519 227	67 851 167	7.86%
December		2 641	6 079 681	63 411 088	69 490 769	8.75%
2015						
January		2 641	6 302 679	64 609 736	70 912 415	8.89%
February			6 637 074	66 699 491	73 336 565	9.05%
March		2 752	6 850 490	66 214 949	73 065 439	9.38%
April			6 949 736	67 454 767	74 404 503	9.34%
May			7 109 873	68 501 438	75 611 311	9.40%
June						#DIV/0!

Summary of Debtors Age Analysis

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total -	Older than 30 Days	Older than 90 days
2014/15											
July	4 271 991	1 798 409	1 474 793	1 384 492	60 033 656				68 963 341	1 798 409	61 418 148
August	3 789 087	2 671 964	1 578 717	1 423 410	61 300 318				70 763 496	2 671 964	62 723 728
September	2 561 129	3 555 394	2 358 062	1 468 689	62 273 027				72 216 301	3 555 394	63 741 716
October	2 187 292	2 390 938	3 254 242	2 229 804	63 413 412				73 475 688	2 390 938	65 643 216
November	1 947 884	2 236 825	2 087 917	3 003 537	65 082 704				74 358 867	2 236 825	68 086 241
December	2 413 644	2 265 442	2 099 944	2 030 044	67 680 429				76 489 503	2 265 442	69 710 473
January	2 864 196	2 244 146	2 027 583	1 932 206	69 244 971				78 313 102	2 244 146	71 177 177
February	3 538 597	2 395 658	1 972 130	1 776 372	70 521 812				80 204 569	2 395 658	72 298 184
March	2 213 181	2 202 016	2 129 374	1 802 441	71 455 572				79 802 584	2 202 016	73 258 013
April	2 518 472	2 143 190	1 972 186	1 945 021	72 523 407				81 102 276	2 143 190	74 468 428
May	2 098 249	2 337 012	1 905 734	1 770 837	74 102 179				82 214 011	2 337 012	75 873 016
June									0	0	0

Creditors' analysis

Supporting Table SC4

NC072 Umsobomvu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2014/15								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	1 486								1 486
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	335								335
Total By Customer Type	1000	1 821	-	-	-	-	-	-	-	1 821

Supporting Table SC4 reflects current creditors at the end of May 2015.

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 - M11 May

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							
R thousands								
Municipality								
CAPITAL REPLACEMENT 1	3 MONTHS	32 DAY		-	3.8%	84	-	84
HOUSING DEVELOPMENT	3 MONTHS	32 DAY		-	4.9%	151	-	151
HOUSING DEVELOPMENT	3 MONTHS	32 DAY		-	0.0%	24	-	24
CAPITAL REPLACEMENT 4	3 MONTHS	32 DAY		2	5.2%	119	2	121
CAPITAL REPLACEMENT	3 MONTHS	32 DAY		0	4.7%	11	0	11
CAPITAL REPLACEMENT 5	3 MONTHS	32 DAY		4	5.1%	380	4	383
INVESTMENT	3 MONTHS	32 DAY		110	5.9%	5 000	110	5 110
Municipality sub-total				115		5 769	115	5 884
TOTAL INVESTMENTS AND INTEREST				115		5 769	115	5 884

Surplus cash not immediately required is invested in 32 day 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 - M11 May

Description	2013/14	Budget Year 2014/15							
	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:	34 152	35 673	35 673	557	34 946	35 673	(727)	-2.0%	35 673
Equitable share	30 684	32 382	32 382	–	31 655	32 382	(727)	-2.2%	32 382
FINANCE MANAGEMENT	1 650	1 800	1 800	–	1 800	1 800	–		1 800
MSIG	890	934	934	–	934	934	–		934
MIG ADMIN - PMU	678	557	557	557	557	557	–		557
Energy Efficiency and Demand Management	250	–	–	–	–	–	–		–
SUBSIDY STATE	–	–	–	–	–	–	–		–
Other transfers and grants [insert description]	–	–	–	–	–	–	–		–
Provincial Government:	708	991	991	–	–	908	(908)	-100.0%	991
DEPT ART & CULTURE (LIBRARY)	708	991	991	–	–	908	(908)	-100.0%	991
YOUTH PROGRAMS	–	–	–	–	–	–	–		–
IMMUNISATION GRANT	–	–	–	–	–	–	–		–
Other transfers and grants [insert description]	–	–	–	–	–	–	–		–
District Municipality:	–	–	–	–	–	–	–		–
DISTRICT MUNICIPALITY	–	–	–	–	–	–	–		–
Other transfers and grants [insert description]	–	–	–	–	–	–	–		–
Other grant providers:	3 600	–	–	–	–	–	–		–
IEC INFRASTRUCTURE	–	–	–	–	–	–	–		–
Other transfers and grants [insert description]	3 600	–	–	–	–	–	–		–
Total Operating Transfers and Grants	38 460	36 664	36 664	557	34 946	36 582	(1 635)	-4.5%	36 664
Capital Transfers and Grants									
National Government:	47 473	43 091	43 091	2 133	13 091	40 591	(27 500)	-67.7%	43 091
RBIG - DWAF	31 000	30 000	30 000	–	–	27 500	(27 500)	-100.0%	30 000
HOUSING PROJECTS	–	–	–	–	–	–	–		–
EEDG	–	–	–	–	–	–	–		–
MIG - CAPITAL	12 873	10 591	10 591	2 133	10 591	10 591	–		10 591
INEP	2 600	1 500	1 500	–	1 500	1 500	–		1 500
EPWP	1 000	1 000	1 000	–	1 000	1 000	–		1 000
Provincial Government:	2 600	–	–	–	2	–	2	#DIV/0!	–
DISASTER	2 600	–	–	–	2	–	2	#DIV/0!	–
DEPRT OF SAFETY	–	–	–	–	–	–	–		–
EPWP	–	–	–	–	–	–	–		–
District Municipality:	–	–	–	–	–	–	–		–
Other transfers and grants [insert description]	–	–	–	–	–	–	–		–
Other grant providers:	–	–	–	–	–	–	–		–
Kgotso Pula Nala	–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	50 073	43 091	43 091	2 133	13 093	40 591	(27 498)	-67.7%	43 091
TOTAL RECEIPTS OF TRANSFERS & GRANTS	88 532	79 755	79 755	2 690	48 039	77 172	(29 133)	-37.8%	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 - M11 May

Description	2013/14	Budget Year 2014/15							
	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:	34 152	35 673	35 673	754	6 750	32 701	(25 440)	-77.8%	35 673
Equitable share	30 684	32 382	32 382	596	6 143	29 684	(23 541)	-79.3%	32 382
FINANCE MANAGEMENT	1 650	1 800	1 800	158	118	1 650	(1 532)	-92.9%	1 800
MSIG	890	934	934	-	490	856	(366)	-42.8%	934
MIG ADMIN - PMU	678	557	557	-	-	511	-	-	557
Energy Efficiency and Demand Management	250	-	-	-	-	-	-	-	-
SUBSIDY STATE	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Provincial Government:	-	-	-	-	-	-	-	-	-
DEPT ART & CULTURE (LIBRARY)	-	-	-	-	-	-	-	-	-
YOUTH PROGRAMS	-	-	-	-	-	-	-	-	-
IMMUNISATION GRANT	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
DISTRICT MUNICIPALITY	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Other grant providers:	3 600	-	-	-	-	-	-	-	-
IEC INFRASTRUCTURE	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	3 600	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	37 752	35 673	35 673	754	6 750	32 701	(25 440)	-77.8%	35 673
Capital expenditure of Transfers and Grants									
National Government:	47 473	43 091	43 091	518	2 292	39 500	(28 106)	-71.2%	43 091
RBIG - DWAF	31 000	30 000	30 000	-	-	27 500	(27 500)	-100.0%	30 000
HOUSING PROJECTS	-	-	-	-	-	-	-	-	-
EEDG	-	-	-	-	-	-	-	-	-
MIG - CAPITAL	12 873	10 591	10 591	499	750	9 708	-	-	10 591
INEP	2 600	1 500	1 500	-	1 231	1 375	-	-	1 500
EPWP	1 000	1 000	1 000	19	311	917	(606)	-66.1%	1 000
Provincial Government:	-	2 500	2 500	-	-	2 292	(2 292)	-100.0%	2 500
DISASTER	-	2 500	2 500	-	-	2 292	(2 292)	-100.0%	2 500
DEPRPT OF SAFETY	-	-	-	-	-	-	-	-	-
EPWP	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
Other grant providers:	2 600	-	-	-	-	-	-	-	-
Kgotho Pula Nala	2 600	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	50 073	45 591	45 591	518	2 292	41 791	(30 398)	-72.7%	45 591
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	87 824	81 264	81 264	1 272	9 042	74 492	(55 837)	-75.0%	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 - M11 May

Description	Budget Year 2014/15				
	Approved Rollover 2013/14	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:	-	-	-	-	
YOUTH PROGRAMS					
IMMUNISATION GRANT					
#REF!					
Other transfers and grants [insert description]					
District Municipality:	-	-	-	-	
<i>DISTRICT MUNICIPALITY</i>					
Other grant providers:	-	-	-	-	
Total operating expenditure of Approved Roll-overs	-	-	-	-	
Capital expenditure of Approved Roll-overs					
National Government:	7 744	472	7 744	-	
MIG - CAPITAL	7 103	472	7 103	-	
EPWP	641	-	641	-	
Provincial Government:	-	-	-	-	
EPWP					
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total capital expenditure of Approved Roll-overs	7 744	472	7 744	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	7 744	472	7 744	-	

A Roll over application was submitted to Provincial Treasury by the end of August 2014 for the unspent MIG (R7.1 million) and EPWP (R641 thousand). The approval from National Treasury was received in November 2014 and the total roll-over was spent at the end of May 2015.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

NC072 Umsobomvu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration	2013/14	Budget Year 2014/15							
	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	2 459	2 945	2 945	246	2 913	2 699	214	8%	2 945
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	324	-	-	-	-	-	-	-	-
Cellphone Allowance	209	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	2 992	2 945	2 945	246	2 913	2 699	214	8%	2 945
% increase		-1.6%	-1.6%						-1.6%
Senior Managers of the Municipality									
Basic Salaries and Wages		3 084	3 084	257	2 574	2 574	-		3 084
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus		348	348						348
Motor Vehicle Allowance		401	556	38	385	394	(9)	-2%	556
Cellphone Allowance									
Housing Allowances		11	12	4	40	40			12
Other benefits and allowances									
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations									
Sub Total - Senior Managers of Municipality	-	3 844	4 000	300	2 999	3 008	(9)	0%	4 000
% increase		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff									
Basic Salaries and Wages	23 024	22 885	22 868	1 826	20 067	21 231	(1 163)	-5%	22 868
Pension and UIF Contributions	3 389	4 216	4 088	307	3 361	3 864	(503)	-13%	4 088
Medical Aid Contributions	737	758	828	58	678	695	(18)	-3%	828
Overtime	1 298	1 060	1 217	117	1 224	971	252	26%	1 217
Performance Bonus	-	(348)	-	-	-	-	-	-	-
Motor Vehicle Allowance	454	(0)	-	-	-	-	-	-	-
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	45	-	-	-	-	-	-	-	-
Other benefits and allowances	2 393	6 302	537	133	2 195	5 777	(3 581)	-62%	537
Payments in lieu of leave	-	-	5 204	-	-	-	-	-	5 204
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2 340	201	341	-	-	184	(184)	-100%	341
Sub Total - Other Municipal Staff	33 680	35 073	35 084	2 442	27 525	32 722	(5 197)	-16%	35 084
% increase		4.1%	4.2%						4.2%
Total Parent Municipality	36 672	41 861	42 028	2 988	33 438	38 429	(4 991)	-13%	42 028

SDBIP

The results of the SDBIP for the fourth quarter ended 30 June 2015 will be included in a separate comprehensive report to be tabled in Council in July 2015.

Financial Performance

Supporting Table SC2

NC072 Umsobomvu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May

Description of financial indicator	Basis of calculation	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	19.1%	18.5%	0.3%	2.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants	2.2%	0.0%	0.0%	0.0%	0.0%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	6.7%	0.7%	0.7%	8.3%	0.7%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity						
Current Ratio	Current assets/current liabilities	190.5%	8560.8%	8560.8%	140.9%	8560.8%
Liquidity Ratio	Monetary Assets/Current Liabilities	66.2%	4939.6%	4939.6%	52.6%	4939.6%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	34.6%	28.2%	26.6%	35.1%	26.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))					
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated				1.0%	
Water Distribution Losses	% Volume (units purchased and own source less units sold)/ Total units purchased and own source				50.5%	
Employee costs	Employee costs/Total Revenue - capital revenue	31.5%	38.0%	35.8%	32.5%	35.8%
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	26.5%	23.5%	22.2%	0.4%	3.0%
IDP regulation financial viability indicators						
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					
Monetary assets		19 947	39 524	39 524	19 922	39 524
Total Revenue (excluding capital transfers and contributions)		107 040	102 801	109 125	94 027	109 125
Transfers recognised - operational		45 880	38 164	36 664	35 380	36 664
Transfers recognised - capital		40 402	41 591	50 832		50 832
Debt service payments		898	1 011	4 561	(1 154)	(1 088)
Outstanding debtors (receivables)		37 064	28 975	28 975	33 004	28 975
Annual services revenue		45 734	50 828	54 011	42 145	
Cash + investments	Including LT investments	19 947	39 524	39 524	19 922	39 524
Fixed operational expend. (monthly)						
Longstanding debtors outstanding						
Longstanding debtors recovered						
Attorney collections						

Capital programme performance

Supporting Table SC12

NC072 Umsobomvu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

Month	2013/14	Budget Year 2014/15							
	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	3 903	604	604	3 903	3 299	84.5%	1%
August	4 733	3 167	3 903	876	1 480	7 807	6 327	81.0%	4%
September	4 733	3 167	3 903	1 338	2 818	11 710	8 893	75.9%	7%
October	4 733	3 167	3 903	4 246	7 063	15 614	8 550	54.8%	17%
November	4 733	3 167	3 903	672	7 736	19 517	11 781	60.4%	19%
December	4 733	3 167	3 903	6 258	13 994	23 421	9 426	40.2%	35%
January	4 733	3 167	3 903	23	14 018	27 324	13 306	48.7%	35%
February	4 733	3 667	3 903	541	14 559	31 227	16 669	53.4%	36%
March	4 733	3 667	3 903	5 096	19 655	35 131	15 476	44.1%	48%
April	4 733	3 717	3 903	5 403	25 058	39 034	13 976	35.8%	0
May	4 733	3 167	3 903	7	25 065	42 938	17 873	41.6%	0
June	4 733	4 083	3 903			46 841	-		
Total Capital expenditure	56 792	40 550	46 841	25 065					

Other supporting documentation

Supporting Table SC13a

NC072 Umsobomvu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

Description	2013/14	Budget Year 2014/15							
	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	-	39 000	41 741	7	24 833	38 254	13 421	35.1%	41 741
Infrastructure - Road transport	-	6 000	6 641	19	1 743	6 088	4 345	71.4%	6 641
Roads, Pavements & Bridges	-	6 000	6 641	19	1 743	6 088	4 345	71.4%	6 641
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	1 500	1 500	-	2 184	1 375	(809)	-58.8%	1 500
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	1 500	1 500	-	2 184	1 375	(809)	-58.8%	1 500
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	31 500	33 600	(12)	20 907	30 792	9 885	32.1%	33 600
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	31 500	33 600	(12)	20 907	30 792	9 885	32.1%	33 600
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	-	-	5 000	-	171	4 583	4 413	96.3%	5 000
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	5 000	-	171	4 583	4 413	96.3%	5 000
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	-	-	85	-	85	85	-	-	85
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	85	-	85	85	-	-	85
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	-	1 550	15	-	15	15	-	-	15
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	1 550	15	-	15	15	-	-	15
Total Capital Expenditure on new assets	-	40 550	46 841	7	25 104	42 938	17 834	41.5%	46 841

Supporting Table SC13b

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

Description	2013/14	Budget Year 2014/15							
	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 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	-	-	-	-	-	-	-	-	-
<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 - M11 May

Description	2013/14	Budget Year 2014/15							
	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	1 503	1 034	1 613	10	1 738	1 479	(259)	-17.5%	1 613
Infrastructure - Road transport	217	26	300	8	410	275	(135)	-49.2%	300
<i>Roads, Pavements & Bridges</i>	217	26	300	8	410	275	(135)	-49.2%	300
<i>Storm water</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	624	621	726	176	828	666	(162)	-24.4%	726
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	495	421	526	88	694	482	(212)	-43.9%	526
<i>Street Lighting</i>	129	200	200	87	134	183	49	26.8%	200
Infrastructure - Water	599	337	337	(179)	276	309	33	10.8%	337
<i>Dams & Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	599	337	337	(179)	276	309	33	10.8%	337
Infrastructure - Sanitation	63	50	250	6	224	229	6	2.4%	250
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>	63	50	250	6	224	229	6	2.4%	250
Infrastructure - Other	-	-	-	-	-	-	-	-	-
<i>Waste Management</i>	-	-	-	-	-	-	-	-	-
<i>Transportation</i>	-	-	-	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Community	48	5	5	1	8	5	(3)	-74.4%	5
Parks & gardens	29	5	5	1	5	5	(0)	-7.8%	5
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	19	-	-	-	3	-	(3)	#DIV/0!	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	890	1 236	2 060	91	1 675	1 888	214	11.3%	2 060
General vehicles	501	817	978	37	634	897	262	29.2%	978
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	71	353	270	22	109	248	139	56.0%	270
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	6	59	56	2	7	51	45	87.0%	56
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	753	-	-	690	690	100.0%	753
Other Buildings	310	-	-	30	924	-	(924)	#DIV/0!	-
Other Land	1	8	3	-	1	3	2	57.8%	3
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 Repairs and Maintenance Expenditure	2 440	2 275	3 678	103	3 420	3 372	(49)	-1.4%	3 678

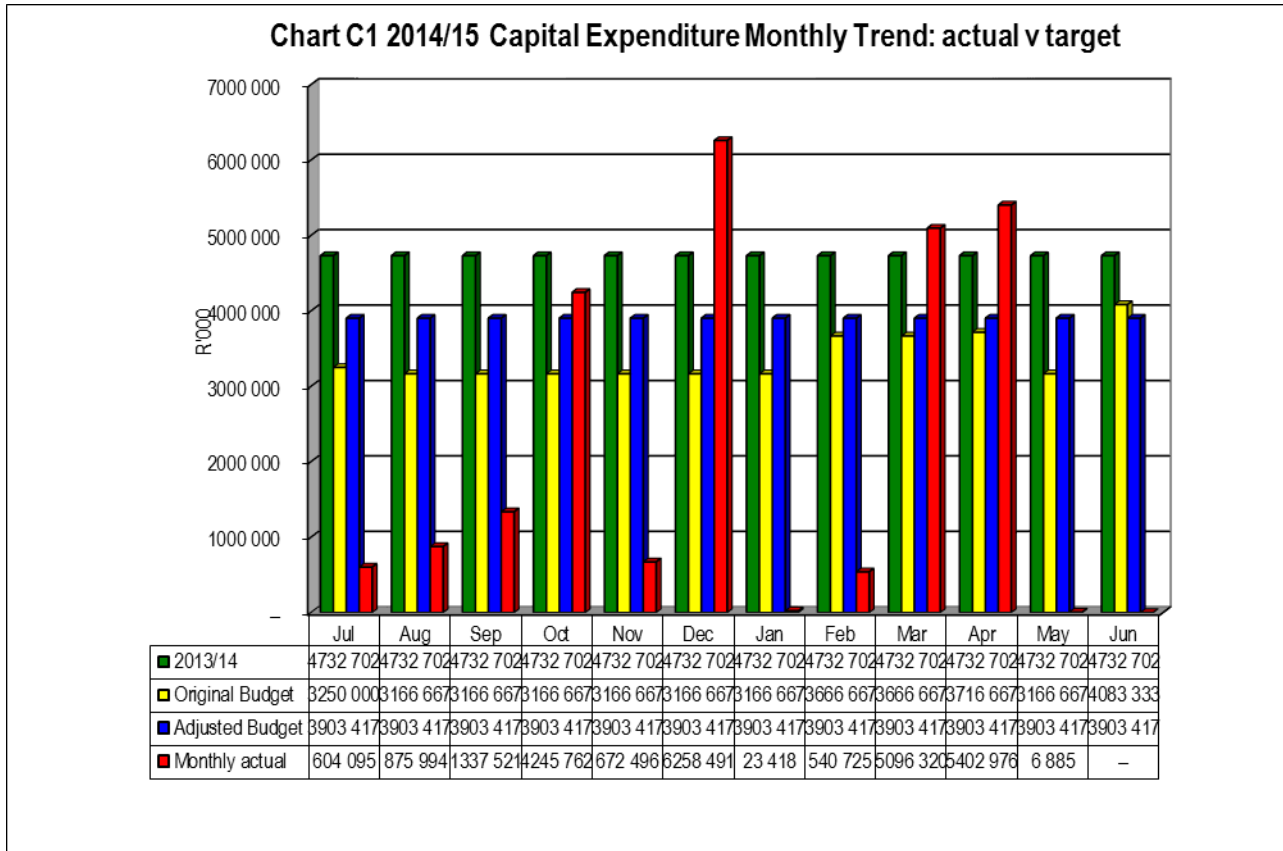
Supporting Table SC13d

NC072 Umsobomvu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

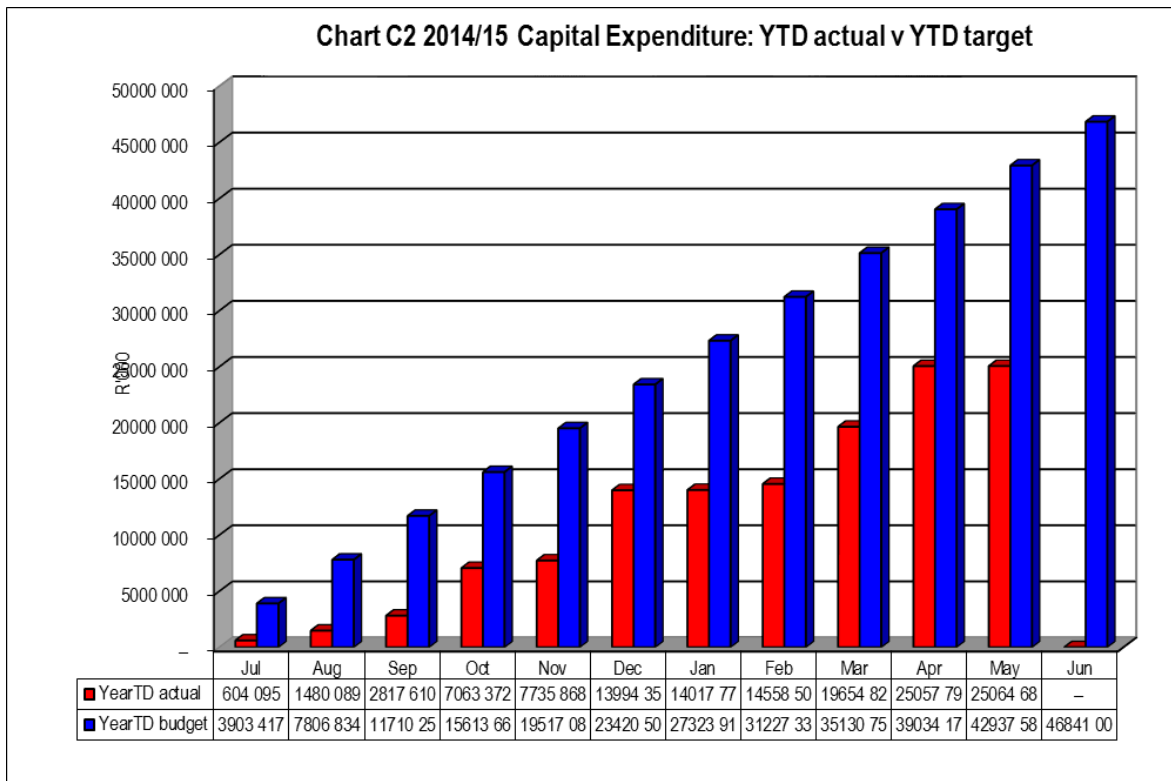
Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	18 591	18 576	18 576	1 548	17 028	17 028	-		18 576
Infrastructure - Road transport	-	-	-	-	-	-	-		-
Roads, Pavements & Bridges	-	-	-	-	-	-	-		-
Storm water	-	-	-	-	-	-	-		-
Infrastructure - Electricity	2 785	2 785	2 785	232	2 553	2 553	-		2 785
Generation	-	-	-	-	-	-	-		-
Transmission & Reticulation	2 785	2 785	2 785	232	2 553	2 553	-		2 785
Street Lighting	-	-	-	-	-	-	-		-
Infrastructure - Water	12 351	12 351	12 351	1 029	11 322	11 322	-		12 351
Dams & Reservoirs	-	-	-	-	-	-	-		-
Water purification	-	-	-	-	-	-	-		-
Reticulation	12 351	12 351	12 351	1 029	11 322	11 322	-		12 351
Infrastructure - Sanitation	2 843	2 828	2 828	236	2 592	2 592	-		2 828
Reticulation	2 843	2 828	2 828	236	2 592	2 592	-		2 828
Sewerage purification	-	-	-	-	-	-	-		-
Infrastructure - Other	612	612	612	51	561	561	-		612
Waste Management	612	612	612	51	561	561	-		612
Transportation	-	-	-	-	-	-	-		-
Gas	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Community	3 800	2	2	0	2	2	-		2
Parks & gardens	-	-	-	-	-	-	-		-
Sportsfields & stadia	-	-	-	-	-	-	-		-
Swimming pools	-	-	-	-	-	-	-		-
Community halls	-	-	-	-	-	-	-		-
Libraries	-	-	-	-	-	-	-		-
Recreational facilities	-	-	-	-	-	-	-		-
Fire, safety & emergency	-	-	-	-	-	-	-		-
Security and policing	-	-	-	-	-	-	-		-
Buses	-	-	-	-	-	-	-		-
Clinics	-	-	-	-	-	-	-		-
Museums & Art Galleries	-	-	-	-	-	-	-		-
Cemeteries	3 800	2	2	0	2	2	-		2
Social rental housing	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Buildings	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Housing development	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Other assets	5 179	5 256	5 256	438	4 818	4 818	-		5 256
General vehicles	-	-	-	-	-	-	-		-
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment	-	-	-	-	-	-	-		-
Computers - hardware/equipment	-	-	-	-	-	-	-		-
Furniture and other office equipment	-	-	-	-	-	-	-		-
Abattoirs	-	-	-	-	-	-	-		-
Markets	-	-	-	-	-	-	-		-
Civic Land and Buildings	-	-	-	-	-	-	-		-
Other Buildings	4 302	4 379	4 379	365	4 014	4 014	-		4 379
Other Land	-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-		-
Other	877	877	877	73	804	804	-		877
Agricultural assets	-	-	-	-	-	-	-		-
List sub-class	-	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-	-		-
List sub-class	-	-	-	-	-	-	-		-
Intangibles	-	-	-	-	-	-	-		-
Computers - software & programming	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Total Depreciation	27 570	23 834	23 834	1 986	21 848	21 848	-		23 834

Other supporting documentation Section 71 charts

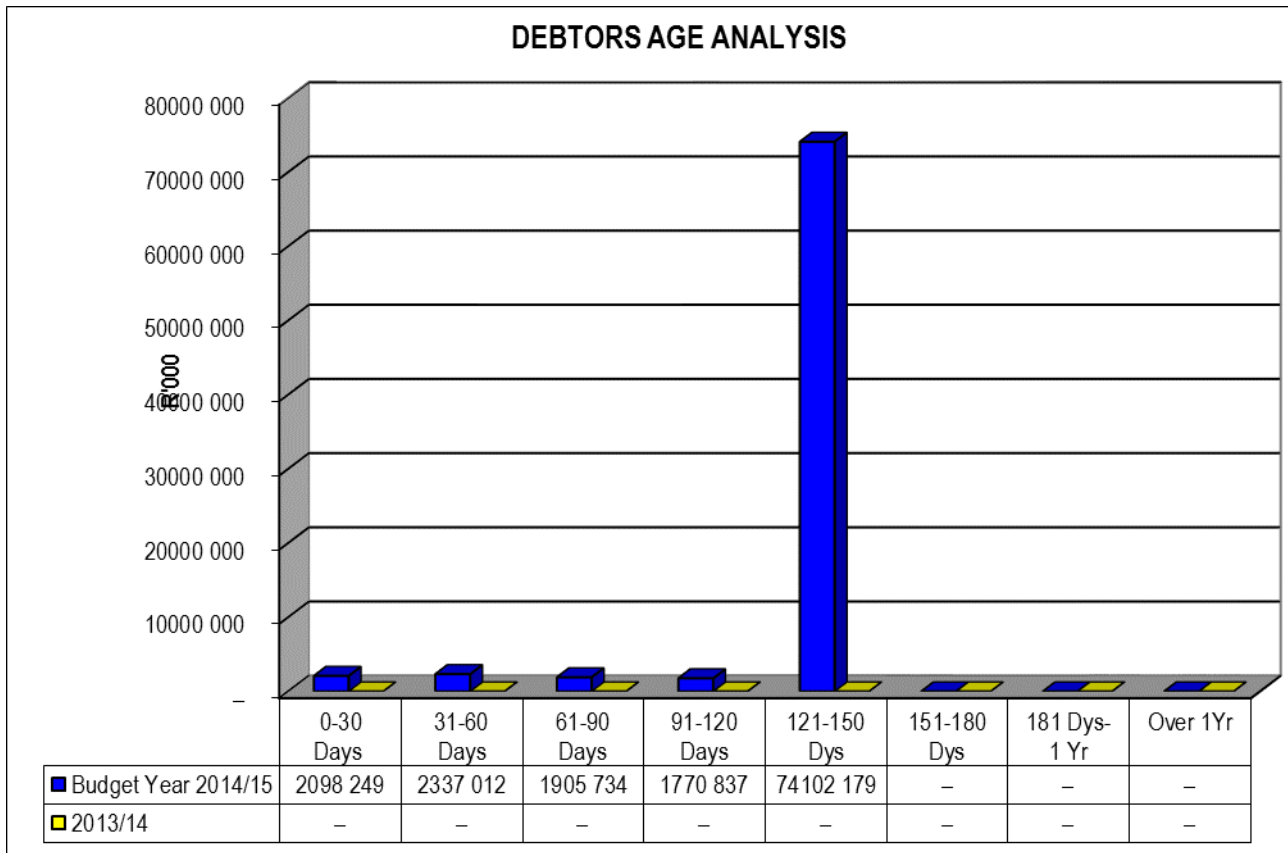
Capital expenditure monthly trend - actual vs target



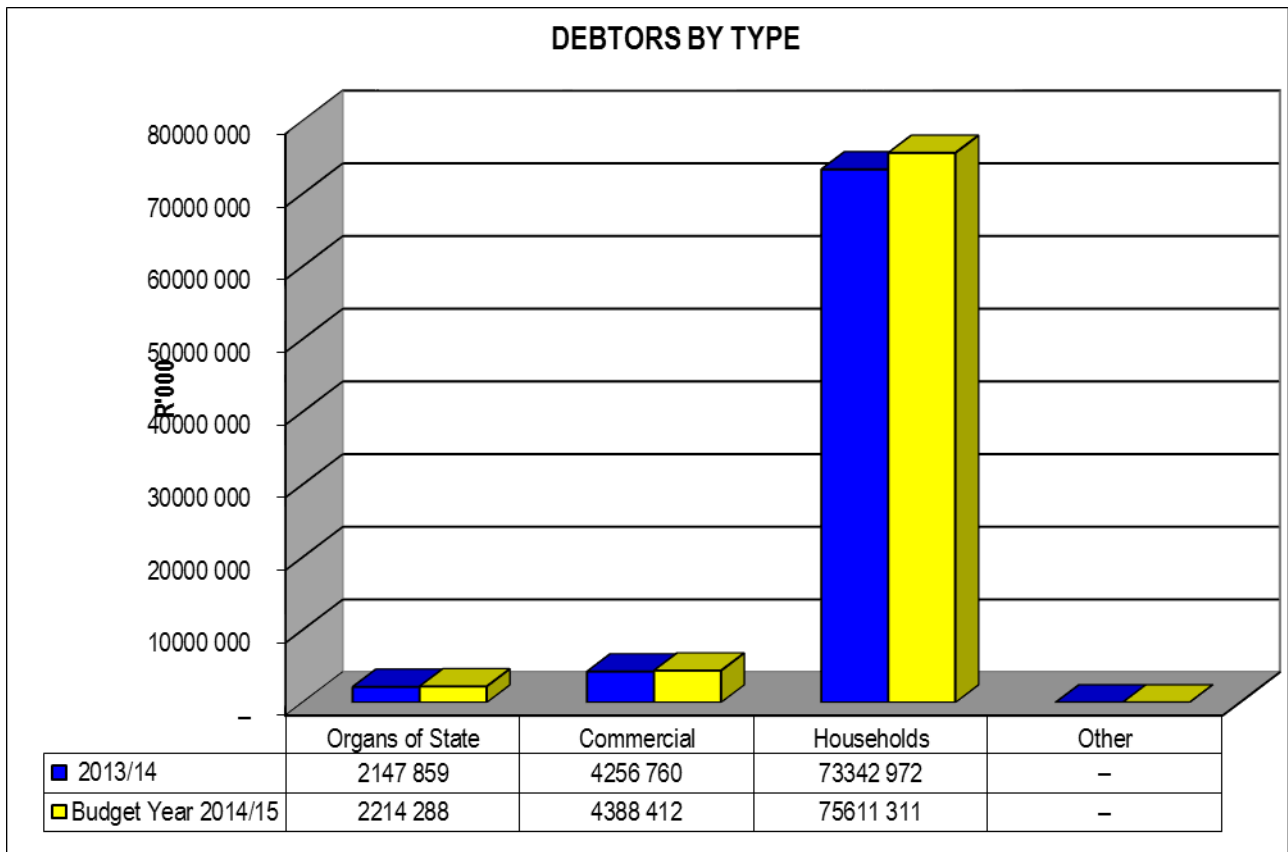
Capital expenditure – YTD actual vs YTD trend



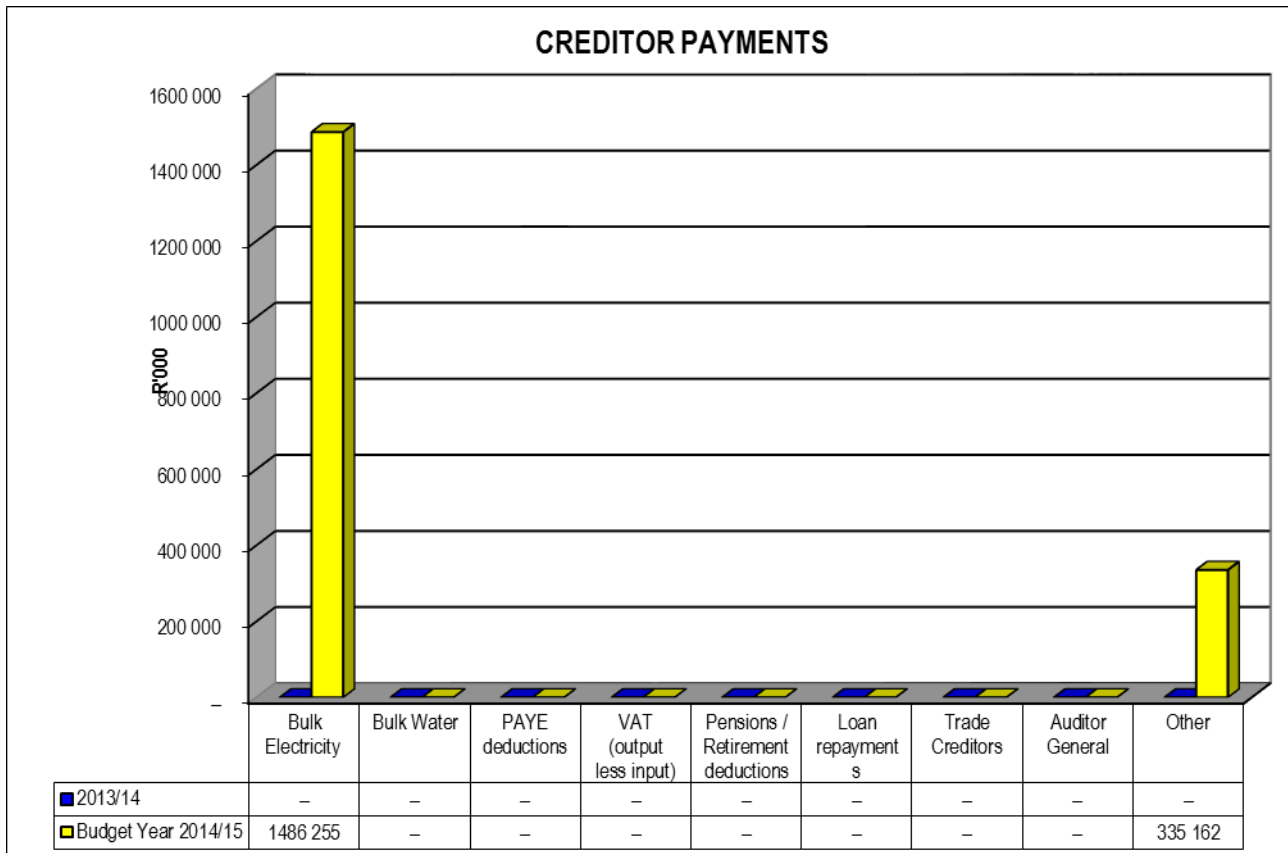
Debtors Age Analysis



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: -

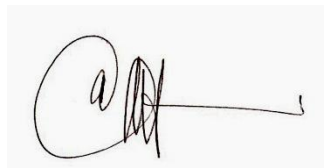
(Mark as appropriate)

Monthly budget statement

For the month of May 2015 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 (NCO72)



Signature: _____

Date: 12 June 2015