



Mid-Year Budget Statement

December 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.

Table of Contents

Glossary.....	3
PART 1 – IN-YEAR REPORT.....	4
Mayor’s Report	4
Resolutions	5
Executive Summary.....	6 – 10
Performance in relation to SDBIP targets.....	11
In-year budget statement tables	12 - 20
PART 2 – SUPPORTING DOCUMENTATION.....	21
Debtors' analysis	21
Creditors' analysis	22
Investment portfolio analysis	22
Allocation and grant receipts and expenditure	23– 25
Councillor allowances and employee benefits	26
Municipal financial performance.....	27
Capital programme performance	28
Other Supporting Documentation	29- 31
Municipal Manager’s quality certification	32

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 December 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 December 2017 is at 59.36% of the budgeted revenue. The expenditure reflects spending of 35.13% against the budgeted expenditure. Capital expenditure amounts to R15.131m, or 72.81%, at the end of December 2017.

Outstanding consumer debtors remain stable and only reflect the year-on-year increase from increased tariffs as from 1 July 2017.

The positive cash flow remains stable.

Resolutions

IN-YEAR REPORTS 2017/2018

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

RECOMMENDATION:

1. That the report for the quarter/ month ended December 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 2016/2017 financial statements the 'Audited Outcome' for 2016/2017 is unqualified with other matters.

Revenue by Source

The Year-to-Date actual revenue is 19% more than the YTD budget projections at the end of December 2017 as a result of the annual rates that were levied in July 2017.

Borrowings

The balance of borrowings amounts to R443 541 at the end of December 2017.

Operating expenditure by vote & type

Current expenditure is in- line with the YTD budget projections as at 31 December 2017.

Capital expenditure

YTD Capital Expenditure amounts to R14.991m, or 72.13% of a total budget of R20.781m.

Cash flows

The municipality started the year with a positive cashbook balance of 17.114 million. The 31 December 2017 closing balance is R13.601. Refer to Table C7 for more details on the cash position.

Allocations received (National & Provincial Grants)

Total National- and Provincial Grants received during the six months amount to R44 764m.

Spending on Grants

Spending on grants amounts to R24.649m for the year to date ended December 2017 which includes Equitable Share, FMG and MIG.

Implementation of Supply Chain Management Policy:

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

Deviation July 2017						
Date	Suppliers name	Description	Amount	Order number	Dev number	Type of Deviations
03/7/2017	Summat Institute	Finace dept: Interns training MFMP	83 790.00	20288	1266	Exceptional Cases
03/7/2017	Ikageng Electrical	Maitenance & lowering highmasts lights	254 004.31	19952	1267	Exceptional Cases
05/7/2017	IMESA	Tech dept:Municipal Engineers training	17 100.00	19967	1268	Exceptional Cases
11/7/2017	Komatsu SA	Repairs on yellow machine	67 555.34	19938	1269	Sole Provider
21/7/2017	Gestetner	Envelopes for Gestetner machines	12 000.00	20259	1270	Sole Provider
04/7/2017	De Aar Stone Crushers	40 Ton crusher dust	20 520.00	19908	1271	Sole Provider
27/7/2017	Colesberg Electric cc	Tech Dept:150 SWA Cables 10mmx3 Core	10 165.95	20268	1272	Emergency
			R 465 135.60			
	Type of Deviation	Value of Deviation	Percentage of total deviations value			
	Emergency	R 10 165.95	2%			
	Sole Provider	R 100 075.34	22%			
	Exceptional Cases	R 354 894.31	76%			
	Total	R 465 135.60	100%			

Deviation August 2017						
Date	Suppliers name	Description	Amount	Order number	Dev number	Type of Deviations
14/8/2017	De Aar Stone Crushers	Public works : Crusher dust & stone	40 748.16	19934	1273	Exceptional Cases
16/8/2017	Komatsu SA (Pty)Ltd	Repairs:BSF214NC	16 963.52	19937	1274	Sole Provider
20/8/2017	Magnis Trucks Bloem	Service:CGV608NC 40 000km & repairs	14 466.03	19944	1275	Exceptional Cases
21/8/2017	Magnis Trucks Bloem	Service:BSF223NC 90 000KM & repairs	37 605.76	19945	1276	Sole Provider
21/8/2017	Herholdt's Elec Wholesalers	Tech Dept:Electric Cable	14 985.35	19970	1277	Emergency
23/8/2017	L Fourie Motor Mech	Repairs: BSF 227NC	10 180.00	19634	1278	Exceptional Cases
28/8/2017	Magnis Trucks Bloem	Service:BSF215NC	32 555.14	19947	1279	Sole Provider
28/8/2017	Magnis Trucks Bloem	Service:BSF216NC	32 506.97	19948	1280	Sole Provider
29/8/2017	Magnis Trucks Bloem	Repairs: BSF 217NC	92 411.75	19949	1281	Emergency+(Sole Provider)
			R 292 422.68			
	Type of Deviation	Value of Deviation	Percentage of total deviations value			
	Emergency	R 107 397.10	37%			
	Sole Provider	R 119 631.39	41%			
	Exceptional Cases	R 65 394.19	22%			
	Total	R 292 422.68	100%			

<u>Deviation September 2017</u>						
<u>Date</u>	<u>Suppliers name</u>	<u>Description</u>	<u>Amount</u>	<u>Order number</u>	<u>Dev number</u>	<u>Type of Deviations</u>
6/09/2017	Brownrygg Trading	Repair Cylinder & Supply two Hoses BSF241NC	R 19 465.50	20300	1282	Emergency
12/9/2017	DeWits Installers	Corporate service: Install new Aircons and repairs	R 16 491.83	19124	1283	Exceptional cases
18/9/2017	Barloworld Equipment	Repairs Dozer	R 84 617.29	20002	1284	Emergency
21/9/2017	Woodrow Engineering	Tech dept: Field service software engineer assesment	R 17 094.30	19991	1285	Emergency
27/9/2017	Ubertech IT Consulting & Services	Network infrastructure Noupoot & Colesberg offices	R 18 456.60	17329	1286	Sole provider
27/9/2017	Hydrafoam SA (Pty)Ltd	1 day Technical support Training on site	R 10 703.86	19995	1287	Sole provider
			R 166 829.38			
	<u>Type of Deviation</u>	<u>Value of Deviation</u>	<u>Percentage of total deviations value</u>			
	Emergency	R 121 177.09	73%			
	Sole Provider	R 29 160.46	17%			
	Exceptional Cases	R 16 491.83	10%			
	Total	R 166 829.38	100%			

<u>Deviation of October 2017</u>						
<u>Date</u>	<u>Suppliers name</u>	<u>Description</u>	<u>Amount</u>	<u>Order number</u>	<u>Dev number</u>	<u>Type of Deviations</u>
29/9/2017	Coelesberg Electrical	Renovation:Town hall	R 14 763.00	20431	1288	Emergency
5/10/2017	Maizeys (Pty) Ltd	Plexiglass Gs SHT 4MM clear cut 30 of	R 28 234.33	17337	1289	Exceptional cases
5/10/2017	SA Post Office	Finance dept: Stamps	R 28 587.00	20101	1290	Sole provider
9/10/2017	Binnehuis Versiering/Decoratio	Town hall : Blinds	R 13 900.00	17346	1291	Exceptional cases
11/10/2017	LJ. Fourie	Repairs: BDC	R 16 151.50	20467	1292	Exceptional cases
6/10/2017	Eddies Creations	Supply & install S10 bronze glass	R 12 300.00	17338	1293	Exceptional cases
16/10/2017	Colesberg Lodge	Mayors Reception: Provincial members Nasional	R 23 750.00	20109	1294	Exceptional cases
31/10/2017	Tri-lectro	Transformer Noupoort	R 123 320.64	20442	1295	Emergency
			R 261 006.47			
	<u>Type of Deviation</u>	<u>Value of Deviation</u>	<u>Percentage of total deviations value</u>			
	Emergency	R 138 083.64	53%			
	Sole Provider	R 28 587.00	11%			
	Exceptional Cases	R 94 335.83	36%			
	Total	R 261 006.47	100%			

<u>Deviation of November 2017</u>						
<u>Date</u>	<u>Suppliers name</u>	<u>Description</u>	<u>Amount</u>	<u>Order number</u>	<u>Dev number</u>	<u>Type of Deviations</u>
9/11/2017	Trek-in Toyota	Repairs:BSF233NC	R 11 424.93	20555		Exceptional cases
13/11/2017	Mabcor Facilities Solution	Network materials	R 98 992.34	20556		Exceptional cases
20/11/2017	Trek-in Toyota	Service:BSF243NC	R 10 792.90	20446		Exceptional cases
23/11/2017	NRG Office Solution	Merpak Envelopes	R 29 400.00	20133		Sole Provider
27/11/2017	Colesberg Electric	Tech deptArmoured cable	R 18 189.27	20568		Emergency
28/11/2017	De Aar Stone crushers	EPWP material	R 20 520.00	20663		Exceptional cases
28/11/2017	CAS Bande-Hi Q Colesberg	Tyres:BSF218NC	R 10 328.90	20664		Exceptional cases
			R 199 648.34			
	<u>Type of Deviation</u>	<u>Value of Deviation</u>	<u>Percentage of total deviations value</u>			
	Emergency	R 18 189.27	9%			
	Sole Provider	R 29 400.00	15%			
	Exceptional Cases	R 152 059.07	76%			
	Total	R 199 648.34	100%			

Deviation of December 2017						
Date	Suppliers name	Description	Amount	Order number	Dev number	Type of Deviations
1/12/2017	Herhorltd's Electrical Whole	Electrical materials	R 19 195.90	20571	1303	Exceptional cases
06/12/2017	Corrigan Investment t/a Key	Sanitation:Chemical for toilets	R 14 281.92	20758	1304	Exceptional cases
12/12/2017	H and H Laser	Alignment Pumps	R 13 885.20	20763	1305	Emergency
01/7/2017	De Waal and Nortje Inc	Suvey:Town planning, sub div site	30 337.00	20136	1134	Exceptional Cases
			R 77 700.02			
	Type of Deviation	Value of Deviation	Percentage of total deviations value			
	Emergency	R 13 885.20	18%			
	Sole Provider					
	Exceptional cases	R 63 814.82	82%			
	Total	R 77 700.02	100%			

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

Month	SUPPLIER NAME	DESCRIPTION	AMOUNT
July 2017	Democratic Packaging cc	Heavy duty refuse bags 750x950 (40 mic)	R130 000.00
July 2017	Ikageng Electrical Contractor	Quotation for lowering of High mast and carrying out maintenance in Colesberg	R254 004.31
August 2017	Viking Pony Africa Pumps (Pty) Ltd	Pump and motors	R194 495.40
September 2017	Jicama 167 (Pty)Ltd	Water Cleaning Solution	R171 211.47
October 2017	None		
November 2017	De Aar Stone Crushers	Seven days' notice: crusher dust, stone & course dust.	R102 379.16
November 2017	Bernuca Trading (Pty)Ltd	Seven days' notice: u PVC pipes	R170 361.60
December 2017	None		

TENDERS AWARDED FOR THE TEN MONTHS: BIDS APPROVED

MONTHS	Name of Bid	Amount Tendered VAT inclusive	Bidder awarded to	Date awarded	Date approval
July 2017	Section 32 (Emthanjeni Mun)	R492 647.50	Mosima IT Solution	26/7/2017	26/7/2017
July 2017	Section 32 Treasury Tender	R7 341 154.00	Vesta Technical Services	19/07/2017	01/07/2017
July 2017	Lower of high masts and carry out maintenance	R254 004.30	Ikageng Electrical Contractors	03/07/2017	03/07/2017
August 2017	None	None	None	None	None
September 2017	None	None	None	None	None
October 2017	None	None	None	None	None
November 2017	None	None	None	None	None
December 2017	None	None	None	None	None

Material variances

The table below summarises variances for projected revenue and expenditure.

NC072 Umsobomvu - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	1 154		
	Property rates - penalties & collection charges	-		
	Service charges - electricity revenue	(4 189)		Will be corrected in the adjustments budget
	Service charges - water revenue	9 767	Revenue foregone and meter readings	Will be corrected in the adjustments budget
	Service charges - sanitation revenue	85		
	Service charges - refuse revenue	872		
	Service charges - other	-		
	Rental of facilities and equipment	(15)		
	Interest earned - external investments	(29)		
	Interest earned - outstanding debtors	(146)		
	Dividends received	-		
	Fines	269		
	Licences and permits	93		
	Agency services	47		
	Transfers recognised - operational	7 404		
	Other revenue	(2 156)		
	Gains on disposal of PPE	-		
2	Expenditure By Type			
	Employee related costs	(3 493)		
	Remuneration of councillors	(120)		
	Debt impairment	-		
	Depreciation & asset impairment	-		
	Finance charges	(84)		
	Bulk purchases	(2 425)		
	Other materials	-		
	Contracted services	(257)		
	Transfers and grants	-		
	Other expenditure	6 151		
	Loss on disposal of PPE	-		
3	Capital Expenditure			
	Governance and administration			
	Executive and council	-		
	Budget and treasury office	-		
	Corporate services	4 308		
	Community and public safety			
	Community and social services	4 308		
	Sport and recreation	-		
	Public safety	-		
	Housing	-		
	Health	1 951		
	Economic and environmental services			
	Planning and development	1 951		
	Road transport	-		
	Environmental protection	216		
	Trading services			
	Electricity	(1 812)		
	Water	-		
	Waste water management	-		
	Waste management	-		
	Other	6 475		

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 - M06 December

Description	2016/17	Budget Year 2017/18							
	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	9 032	9 266	-	640	5 787	4 633	1 154	25%	9 495
Service charges	66 272	61 327	-	6 612	39 259	32 724	6 535	20%	54 461
Investment revenue	560	560	-	12	251	280	(29)	-10%	560
Transfers recognised - operational	40 840	44 920	-	10 898	29 364	21 960	7 404	34%	43 339
Other own revenue	16 070	16 320	-	979	6 258	8 164	(1 906)	-23%	16 091
Total Revenue (excluding capital transfers and contributions)	132 774	132 394	-	19 141	80 918	67 761	13 157	19%	123 947
Employee costs	45 979	49 356	-	3 518	21 014	24 507	(3 493)	-14%	48 688
Remuneration of Councillors	3 461	3 717	-	290	1 739	1 858	(120)	-6%	3 717
Depreciation & asset impairment	29 442	25 827	-	-	-	-	-	-	25 827
Finance charges	230	260	-	5	46	130	(84)	-65%	2 128
Materials and bulk purchases	22 962	23 388	-	1 708	9 269	11 694	(2 425)	-21%	23 388
Transfers and grants	6 777	-	-	-	-	-	-	-	-
Other expenditure	46 470	46 743	-	3 968	22 711	16 817	5 894	35%	38 677
Total Expenditure	155 322	149 292	-	9 490	54 779	55 007	(228)	-0%	142 426
Surplus/(Deficit)	(22 548)	(16 898)	-	9 651	26 139	12 755	13 385	105%	(18 478)
Transfers recognised - capital	29 776	17 031	-	-	-	-	-	-	18 612
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	7 228	134	-	9 651	26 139	12 755	13 385	105%	134
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7 228	134	-	9 651	26 139	12 755	13 385	105%	134
Capital expenditure & funds sources									
Capital expenditure	31 748	20 781	-	4 936	14 991	10 391	4 600	44%	20 781
Capital transfers recognised	29 691	17 031	-	-	-	8 516	(8 516)	-100%	17 031
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2 057	3 750	-	-	-	1 875	(1 875)	-100%	3 750
Total sources of capital funds	31 748	20 781	-	-	-	10 391	(10 391)	-100%	20 781
Financial position									
Total current assets	78 733	151 779	-	-	60 448	-	-	-	151 779
Total non current assets	550 339	572 110	-	-	545 771	-	-	-	572 110
Total current liabilities	23 497	4 722	-	-	53 850	-	-	-	4 722
Total non current liabilities	25 887	25 888	-	-	20 555	-	-	-	25 888
Community wealth/Equity	579 687	693 279	-	-	531 813	-	-	-	693 279
Cash flows									
Net cash from (used) operating	18 748	23 380	-	10 139	12 162	11 580	(582)	-5%	23 380
Net cash from (used) investing	(17 437)	(20 781)	-	(4 936)	(15 104)	(10 391)	4 713	-45%	(20 781)
Net cash from (used) financing	(582)	(809)	-	(101)	(568)	(405)	163	-40%	(286)
Cash/cash equivalents at the month/year end	19 977	29 943	-	5 103	13 604	784	(12 820)	-1635%	2 141 543
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	4 967	6 058	5 778	5 818	125 584	-	-	-	148 205
Creditors Age Analysis									
Total Creditors	2 360	-	-	-	-	-	-	-	2 360

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

NC072 Umsobomvu - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December

Description	2016/17	Budget Year 2017/18							
	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>	53 226	56 862	–	10 765	34 984	28 431	6 553	23%	56 862
Executive and council	36 658	39 760	–	10 059	26 687	19 880	6 807	34%	39 760
Budget and treasury office	16 556	17 089	–	706	8 238	8 545	(307)	-4%	17 089
Corporate services	11	12	–	0	60	6	54	886%	12
<i>Community and public safety</i>	10 153	10 345	–	1 316	5 650	5 172	477	9%	9 075
Community and social services	1 932	2 003	–	867	1 006	1 001	4	0%	733
Sport and recreation	–	–	–	–	–	–	–	–	–
Public safety	8 221	8 342	–	449	4 644	4 171	473	11%	8 342
Housing	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	16 048	12 092	–	0	43	6 046	(6 003)	-99%	12 092
Planning and development	–	–	–	–	–	–	–	–	–
Road transport	16 048	12 092	–	0	43	6 046	(6 003)	-99%	12 092
Environmental protection	–	–	–	–	–	–	–	–	–
<i>Trading services</i>	83 123	70 127	–	7 059	40 241	35 063	5 178	15%	64 531
Electricity	50 415	37 174	–	2 379	14 265	18 587	(4 322)	-23%	36 973
Water	15 333	18 027	–	3 094	16 819	9 014	7 805	87%	12 806
Waste water management	10 218	8 844	–	920	5 329	4 422	907	21%	8 670
Waste management	7 158	6 082	–	666	3 828	3 041	788	26%	6 082
<i>Other</i>	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	162 550	149 425	–	19 141	80 918	74 712	6 206	8%	142 559
Expenditure - Standard									
<i>Governance and administration</i>	45 814	40 362	–	4 303	22 024	20 181	1 843	9%	40 362
Executive and council	20 161	13 645	–	1 655	8 880	6 822	2 058	30%	13 645
Budget and treasury office	19 563	20 128	–	2 241	10 642	10 064	578	6%	20 128
Corporate services	6 090	6 589	–	406	2 502	3 295	(793)	-24%	6 589
<i>Community and public safety</i>	18 710	20 491	–	1 368	9 740	10 245	(505)	-5%	19 221
Community and social services	7 211	8 381	–	414	3 064	4 190	(1 126)	-27%	7 110
Sport and recreation	3 003	3 252	–	227	1 416	1 626	(210)	-13%	3 252
Public safety	7 678	8 009	–	654	4 831	4 004	827	21%	8 009
Housing	818	850	–	72	430	425	5	1%	850
Health	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	16 856	13 422	–	511	3 200	6 711	(3 511)	-52%	13 422
Planning and development	–	–	–	–	–	–	–	–	–
Road transport	16 856	13 422	–	511	3 200	6 711	(3 511)	-52%	13 422
Environmental protection	–	–	–	–	–	–	–	–	–
<i>Trading services</i>	73 943	75 016	–	3 308	19 769	37 508	(17 739)	-47%	69 420
Electricity	28 065	28 545	–	1 899	10 932	14 272	(3 340)	-23%	28 344
Water	26 663	26 935	–	878	5 697	13 467	(7 770)	-58%	21 714
Waste water management	10 742	10 936	–	306	1 877	5 468	(3 591)	-66%	10 762
Waste management	8 473	8 600	–	226	1 263	4 300	(3 038)	-71%	8 600
<i>Other</i>	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	155 322	149 292	–	9 490	54 733	74 645	(19 912)	-27%	142 426
Surplus/ (Deficit) for the year	7 228	134	–	9 651	26 186	68	26 118	38525%	134

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) - M06 December

Vote Description	2016/17	Budget Year 2017/18							
	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	36 658	39 760	-	10 059	26 687	19 880	6 807	34.2%	39 760
Vote 2 - FINANCE & ADMIN	16 568	17 102	-	706	8 298	8 551	(253)	-3.0%	16 121
Vote 3 - COMMUNITY SERVICES	10 153	10 345	-	1 316	5 650	5 172	477	9.2%	10 055
Vote 4 - TECHNICAL SERVICES	99 171	82 219	-	7 059	40 285	41 109	(825)	-2.0%	76 623
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	162 550	149 425	-	19 141	80 918	74 712	6 206	8.3%	142 559
Expenditure by Vote									
Vote 1 - EXECUTIVE & COUNCIL	20 161	13 645	-	1 655	8 880	6 822	2 058	30.2%	13 645
Vote 2 - FINANCE & ADMIN	25 653	26 718	-	2 647	13 143	13 359	(215)	-1.6%	29 517
Vote 3 - COMMUNITY SERVICES	18 710	20 491	-	1 368	9 740	10 245	(505)	-4.9%	16 422
Vote 4 - TECHNICAL SERVICES	90 798	88 438	-	3 819	22 969	44 218	(21 250)	-48.1%	82 842
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	155 322	149 292	-	9 490	54 733	74 645	(19 912)	-26.7%	142 426
Surplus/ (Deficit) for the year	7 228	134	-	9 651	26 186	68	26 118	38525.1%	134

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) - M06 December

Description	2016/17	Budget Year 2017/18							
	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	8 742	9 266		640	5 787	4 633	1 154	25%	9 266
Property rates - penalties & collection charges	290						-		229
Service charges - electricity revenue	35 901	34 448		2 308	14 105	18 295	(4 189)	-23%	22 931
Service charges - water revenue	13 945	12 846		2 812	16 185	6 419	9 767	152%	14 500
Service charges - sanitation revenue	9 690	8 284		867	5 221	5 135	85	2%	10 070
Service charges - refuse revenue	6 737	5 749		626	3 747	2 875	872	30%	7 141
Service charges - other	-						-		(180)
Rental of facilities and equipment	314	271		23	121	135	(15)	-11%	271
Interest earned - external investments	560	560		12	251	280	(29)	-10%	560
Interest earned - outstanding debtors	2 242	2 197		443	953	1 098	(146)	-13%	2 197
Dividends received	-						-		-
Fines	5 586	6 093		299	3 316	3 047	269	9%	5 864
Licences and permits	2 455	2 285		159	1 236	1 142	93	8%	2 499
Agency services	207	218		21	156	109	47	44%	-
Transfers recognised - operational	40 840	44 920		10 898	29 364	21 960	7 404	34%	43 339
Other revenue	5 266	5 256		34	477	2 633	(2 156)	-82%	5 260
Gains on disposal of PPE	-	-					-		-
Total Revenue (excluding capital transfers and contributions)	132 774	132 394	-	19 141	80 918	67 761	13 157	19%	123 947
Expenditure By Type									
Employee related costs	45 979	49 356		3 518	21 014	24 507	(3 493)	-14%	48 688
Remuneration of councillors	3 461	3 717		290	1 739	1 858	(120)	-6%	3 717
Debt impairment	11 388	11 388					-		11 388
Depreciation & asset impairment	29 442	25 827					-		25 827
Finance charges	230	260		5	46	130	(84)	-65%	2 128
Bulk purchases	22 962	23 388		1 708	9 269	11 694	(2 425)	-21%	23 388
Other materials	-						-		-
Contracted services	-	1 124		-	305	562	(257)	-46%	-
Transfers and grants	6 777	-					-		-
Other expenditure	35 062	34 212		3 968	22 406	16 255	6 151	38%	27 269
Loss on disposal of PPE	20	20					-		20
Total Expenditure	155 322	149 292	-	9 490	54 779	55 007	(228)	0%	142 426
Surplus/(Deficit)	(22 548)	(16 898)	-	9 651	26 139	12 755	13 385	0	(18 478)
Transfers recognised - capital	29 776	17 031					-		18 612
Contributions recognised - capital							-		-
Contributed assets							-		-
Surplus/(Deficit) after capital transfers & contributions	7 228	134	-	9 651	26 139	12 755			134
Taxation							-		
Surplus/(Deficit) after taxation	7 228	134	-	9 651	26 139	12 755			134
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	7 228	134	-	9 651	26 139	12 755			134
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	7 228	134	-	9 651	26 139	12 755			134

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 19% more than the YTD budget and current expenditure is in line with the YTD budget for 2017/2018.

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) - M06
December

Vote Description	2016/17	Budget Year 2017/18							
	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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation									
Vote 1 - EXECUTIVE & COUNCIL	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE & ADMIN	2 057	3 500	-	-	-	1 750	(1 750)	-100%	3 500
Vote 3 - COMMUNITY SERVICES	-	250	-	-	4 308	125	4 183	3347%	250
Vote 4 - TECHNICAL SERVICES	29 691	17 031	-	4 936	10 683	8 516	2 167	25%	17 031
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	31 748	20 781	-	4 936	14 991	10 391	4 600	44%	20 781
Total Capital Expenditure	31 748	20 781	-	4 936	14 991	10 391	4 600	44%	20 781
Capital Expenditure - Standard Classification									
Governance and administration	2 057	3 500	-	-	-	-	-	-	3 500
Executive and council	-	-	-	-	-	-	-	-	-
Budget and treasury office	2 057	3 500	-	-	-	-	-	-	3 500
Corporate services	-	-	-	-	-	-	-	-	-
Community and public safety	-	250	-	-	4 308	-	4 308	#DIV/0!	250
Community and social services	-	250	-	-	-	-	-	-	250
Sport and recreation	-	-	-	-	4 308	-	4 308	#DIV/0!	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	15 891	11 031	-	4 111	7 467	5 516	1 951	35%	11 031
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	15 891	11 031	-	4 111	7 467	5 516	1 951	35%	11 031
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	13 800	6 000	-	825	3 216	3 000	216	7%	6 000
Electricity	13 800	2 000	-	824	3 028	1 000	2 028	203%	2 000
Water	-	4 000	-	1	188	2 000	(1 812)	-91%	4 000
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	31 748	20 781	-	4 936	14 991	8 516	6 475	76%	20 781
Funded by:									
National Government	29 691	17 031	-	4 936	14 991	8 516	6 475	76%	17 031
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 691	17 031	-	4 936	14 991	8 516	6 475	76%	17 031
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2 057	3 750	-	-	-	1 875	(1 875)	-100%	3 750
Total Capital Funding	31 748	20 781	-	4 936	14 991	10 391	4 600	44%	20 781

Capital expenditure is 76% more than the YTD budget at 31 December 2017.

Table C6: Monthly Budget Statement - Financial Position

NC072 Umsobomvu - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	2016/17	Budget Year 2017/18			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	17 013	23 805		12 749	23 805
Call investment deposits	6 859	6 138		852	6 138
Consumer debtors	50 385	117 359		40 271	117 359
Other debtors	4 075	4 075		6 138	4 075
Current portion of long-term receivables					-
Inventory	401	401		437	401
Total current assets	78 733	151 779	-	60 448	151 779
Non current assets					
Long-term receivables					-
Investments					-
Investment property	2 061	2 061		2 061	2 061
Investments in Associate					-
Property, plant and equipment	546 578	566 549		543 391	566 549
Agricultural					-
Biological assets					-
Intangible assets	1 700	3 500		319	3 500
Other non-current assets					-
Total non current assets	550 339	572 110	-	545 771	572 110
TOTAL ASSETS	629 072	723 889	-	606 219	723 889
LIABILITIES					
Current liabilities					
Bank overdraft					-
Borrowing	800	-			-
Consumer deposits	906	911		835	911
Trade and other payables	20 830	2 850		22 148	2 850
Provisions	961	961		30 867	961
Total current liabilities	23 497	4 722	-	53 850	4 722
Non current liabilities					
Borrowing	979	979		2 809	979
Provisions	24 908	24 908		17 746	24 908
Total non current liabilities	25 887	25 888	-	20 555	25 888
TOTAL LIABILITIES	49 385	30 610	-	74 405	30 610
NET ASSETS	579 687	693 279	-	531 813	693 279
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	579 687	693 279		531 813	693 279
Reserves		-			-
TOTAL COMMUNITY WEALTH/EQUITY	579 687	693 279	-	531 813	693 279

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 - M06 December

Description	2016/17	Budget Year 2017/18							
	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	4 338	9 266		506	3 787	4 633	(846)	-18%	9 266
Service charges	24 745	46 856		2 624	16 507	23 428	(6 921)	-30%	46 856
Other revenue	23 549	14 123		1 292	38 486	6 947	31 539	454%	14 123
Government - operating	30 103	44 920		10 898	29 364	21 960	7 404	34%	44 920
Government - capital	29 590	17 031		7 500	15 400	9 016	6 384	71%	17 031
Interest	923	2 116		481	1 262	1 058	204	19%	2 116
Dividends		-					-		-
Payments									
Suppliers and employees	(89 501)	(110 673)		(13 157)	(92 599)	(55 332)	37 267	-67%	(110 673)
Finance charges	(142)	(260)		(5)	(46)	(130)	(84)	65%	(260)
Transfers and Grants	(4 856)						-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES	18 748	23 380	-	10 139	12 162	11 580	(582)	-5%	23 380
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	(17 437)	(20 781)		(4 936)	(15 104)	(10 391)	4 713	-45%	(20 781)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(17 437)	(20 781)	-	(4 936)	(15 104)	(10 391)	4 713	-45%	(20 781)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans							-		-
Borrowing long term/refinancing							-		-
Increase (decrease) in consumer deposits	145	170		3	34	85	(51)	-60%	170
Payments									
	(727)	(979)		(104)	(602)	(490)	112	-23%	(979)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(582)	(809)	-	(101)	(568)	(405)	163	-40%	(286)
NET INCREASE/ (DECREASE) IN CASH HELD	729	1 789	-	5 103	(3 510)	784			2 124 429
Cash/cash equivalents at beginning:	19 248	28 154		-	17 114	-			17 114
Cash/cash equivalents at month/year end:	19 977	29 943		5 103	13 604	784			2 141 543

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R13.604m

The municipality started the year with a positive cashbook balance of R19.248 million. The December 2017 closing balance is R16.604m. 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 - M06 December

Description	Budget Year 2017/18												2017/18 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 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands															
Cash Receipts By Source															
Property rates	401	349	466	1 539	526	506						5 479	9 266	9 822	10 412
Property rates - penalties & collection charges	-	-	-	-	-	-						-	-	-	-
Service charges - electricity revenue	1 793	2 008	1 982	1 953	2 343	1 878						15 601	27 558	29 489	31 555
Service charges - water revenue	349	334	420	445	537	372						7 177	9 635	10 213	10 826
Service charges - sanitation revenue	217	149	292	249	373	260						4 673	6 213	6 586	6 981
Service charges - refuse	86	84	134	11	123	113						2 898	3 450	3 657	3 876
Service charges - other	-	-	-	-	-	-						-	-	-	-
Rental of facilities and equipment	7	8	6	8	8	11						223	271	286	301
Interest earned - external investments	14	28	80	53	63	12						309	560	560	570
Interest earned - outstanding debtors	-	-	-	(1)	543	469						545	1 556	1 629	1 706
Dividends received	-	-	-	-	-	-						-	-	-	-
Fines	616	663	691	563	460	273						2 828	6 093	6 399	6 720
Licences and permits	198	226	278	230	144	159						1 049	2 285	2 399	2 519
Agency services	-	24	-	-	111	21						61	218	229	240
Transfer receipts - operating	18 466	-	-	-	-	10 898						15 556	44 920	48 582	51 765
Other revenue	127	391	16 885	10 651	4 899	829						(28 525)	5 256	5 262	5 278
Cash Receipts by Source	22 274	4 265	21 234	15 703	10 131	15 801	-	-	-	-	-	27 875	117 281	125 113	132 749
Other Cash Flows by Source															
Transfer receipts - capital	7 200	250	-	-	450	7 500						1 631	17 031		
Contributions & Contributed assets	-	-	-	-	-	-						-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-						-	-	-	-
Short term loans	-	-	-	-	-	-						-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-						-	-	-	-
Increase in consumer deposits	5	2	10	7	8	3						136	170		
Receipt of non-current debtors	-	-	-	-	-	-						-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-						-	-	-	-
Change in non-current investments	-	-	-	-	-	-						-	-	-	-
Total Cash Receipts by Source	29 478	4 517	21 244	15 709	10 588	23 304	-	-	-	-	-	29 642	134 483	125 113	132 749
Cash Payments by Type															
Employee related costs	3 485	3 494	3 608	3 484	3 425	3 518						28 342	49 356		
Remuneration of councillors	290	290	290	290	290	290						1 978	3 717		
Interest paid	14	9	4	7	6	5						214	260		
Bulk purchases - Electricity	-	2 938	2 867	1 453	-	1 493						14 327	23 078		
Bulk purchases - Water & Sewer	21	189	26	45	21	215						(208)	310		
Other materials	-	-	-	-	-	-						-	-		
Contracted services	-	-	-	41	114	-						(155)	-		
Grants and subsidies paid - other municipalities	-	-	-	-	-	-						-	-		
Grants and subsidies paid - other	211	607	536	564	539	524						(2 982)	-		
General expenses	2 157	2 960	14 346	5 011	3 239	3 444						3 054	34 212		
Cash Payments by Type	6 178	10 488	21 677	10 896	7 634	9 490	-	-	-	-	-	44 571	110 933	-	-
Other Cash Flows/Payments by Type															
Capital assets	1 353	4 667	439	3 469	240	4 936						5 677	20 781		
Repayment of borrowing	95	99	100	102	102	104						377	979		
Other Cash Flow s/Payments	5 501	510	3 004	8 801	4 795	3 672						18 940			
Total Cash Payments by Type	13 127	15 764	25 221	23 266	12 772	18 201	-	-	-	-	-	69 565	132 694	-	-
NET INCREASE/(DECREASE) IN CASH HELD	16 351	(11 247)	(3 977)	(7 557)	(2 184)	5 103	-	-	-	-	-	(39 924)	1 789	125 113	132 749
Cash/cash equivalents at the monthly/year beginning:	17 114	33 466	22 219	18 242	10 685	8 501	13 604	13 604	13 604	13 604	13 604	13 604	17 114	18 903	144 016
Cash/cash equivalents at the monthly/year end:	33 466	22 219	18 242	10 685	8 501	13 604	13 604	13 604	13 604	13 604	13 604	(26 320)	18 903	144 016	276 765

NC072 Umsobomvu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	2016/17	Budget Year 2017/18							
	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:	39 271	43 241	-	741	4 939	21 620	(16 507)	-76.4%	43 241
Equitable share	36 658	39 760		492	2 721	19 880	(17 159)	-86.3%	39 760
Finance Management	1 825	1 900		28	1 892	950	942	99.2%	1 900
MIG ADMIN - PMU	788	581				290	(290)	-100.0%	581
EPWP Incentive		1 000		221	325	500			1 000
							-		-
Other transfers and grants [insert description]							-		-
Provincial Government:	1 569	1 679	-	109	724	840	(116)	-13.8%	1 679
Sport and Recreation	1 569	1 679		109	724	840	(116)	-13.8%	1 679
							-		-
							-		-
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:	40 840	44 920	-	850	5 663	22 460	(16 623)	-74.0%	44 920
Capital expenditure of Transfers and Grants									
National Government:	29 776	17 031	-	5 027	13 324	8 516	5 417	63.6%	17 031
Municipal Infrastructure Grant (MIG)	14 976	11 031		5 026	10 932	5 516	5 417	98.2%	11 031
Integrated National Electrification Programme	2 500	2 000		-	2 204	1 000			2 000
Water Services Operating Subsidy		4 000		1	188	2 000			4 000
Energy Efficiency Demand Managemnet Grant	11 300					-			-
Expanded Public Works Programme	1 000					-			-
Other capital transfers/grants [insert desc]							-		-
Provincial Government:	-	-	-	-	-	-	-	-	-
DISASTER							-		-
DEPRT OF SAFETY							-		-
EPWP							-		-
District Municipality:	-	-	-	-	-	-	-	-	-
							-		-
							-		-
Other grant providers:	-	-	-	-	-	-	-	-	-
Kgotso Pula Nala							-		-
							-		-
Total capital expenditure of Transfers and Grants	29 776	17 031	-	5 027	13 324	8 516	5 417	63.6%	17 031
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	70 616	61 951	-	5 877	18 987	30 976	(11 206)	-36.2%	61 951

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

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC3 Debtors' age analysis

Detail	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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	2 466 995	3 771 995	3 700 286	3 618 806	46 937 305	0	0	0	60 495 388	0	1 799 600
Trade and Other Receivables from Exchange Transactions - Electricity	1 520 923	777 907	682 815	568 111	5 033 919	0	0	0	8 583 675	0	507 837
Receivables from Non-exchange Transactions - Property Rates	29 158	314 583	295 756	578 351	10 590 410	0	0	0	11 808 258	0	1 759 516
Receivables from Exchange Transactions - Waste Water Management	693 986	670 622	607 112	578 555	22 862 038	0	0	0	25 412 312	0	2 644 789
Receivables from Exchange Transactions - Waste Management	322 286	485 556	457 689	444 952	26 684 255	0	0	0	28 394 738	0	3 646 191
Receivables from Exchange Transactions - Property Rental Debtors	-59 770	36 795	33 944	28 381	3 826 117	0	0	0	3 865 466	0	631 228
Interest on Arrear Debtor Accounts	0	0	0	0	9 634 084	0	0	0	9 634 084	0	0
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
Other	-6 725	630	630	390	15 940	0	0	0	10 867	0	0
Total By Income Source	4 966 853	6 058 089	5 778 232	5 817 545	125 584 070	0	0	0	148 204 788	0	10 989 161
Debtors Age Analysis By Customer Group											
Organs of State	442 399	543 633	442 591	867 744	3 271 980	0	0	0	5 568 347	0	0
Commercial	1 051 356	537 949	445 942	193 943	4 491 302	0	0	0	6 720 492	0	0
Households	3 473 097	4 976 506	4 889 699	4 755 858	117 820 788	0	0	0	135 915 949	0	10 989 161
Other	0	0	0	0	0	0	0	0	0	0	0
Total By Customer Group	4 966 853	6 058 089	5 778 232	5 817 545	125 584 070	0	0	0	148 204 788	0	10 989 161

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	Indigents as a % of Total Households
2017					
July	2 399	74 445 225	173 411 830	247 857 055	30.04%
August	2 386	22 821 562	95 239 188	118 060 750	19.33%
September	1 758	24 514 728	97 863 940	122 378 668	20.03%
October	1 758	26 154 887	100 813 095	126 967 982	20.60%
November	1 758	28 022 387	104 008 408	132 030 795	21.22%
December	1 758	29 769 326	106 146 624	135 915 950	21.90%

Summary of Debtors Age Analysis

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	Total	Older than 30 Days	Older than 90 days
2017/2018								
July	135 539 348	2 788 189	2 407 031	2 260 075	115 374 627	258 369 270	2 788 189	117 634 702
August	2 034 608	5 437 822	2 649 401	2 343 552	116 869 632	129 335 014	5 437 822	119 213 183
September	5 606 830	3 531 464	4 796 944	2 546 822	118 242 527	134 724 587	3 531 464	120 789 349
October	5 026 142	6 316 074	3 156 634	4 221 950	119 723 092	138 443 893	6 316 074	123 945 042
November	4 969 303	6 060 271	5 780 841	5 820 070	125 613 042	148 243 526	6 060 271	131 433 111
December	4 966 853	6 058 089	5 778 232	5 817 545	125 584 070	148 204 788	6 058 089	131 401 615

Creditors' analysis

Supporting Table SC4

NC072 Umsobomvu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December										
Description	NT Code	Budget Year 2017/18								
		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	1 965								1 965
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	395								395
Total By Customer Type	1000	2 360	-	-	-	-	-	-	-	2 360

Supporting Table SC4 reflects current creditors at the end of December 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 - M06 December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
Municipality									
Operating Call Deposit		3 Months	Call	3 Months	-	0.0%	-	-	-
Notice Deposit		3 Months	Notice	3 Months	37	0.0%	5 837	(5 020)	855
Municipality sub-total					37		5 837	(5 020)	855
TOTAL INVESTMENTS AND INTEREST	2				37		5 837	(5 020)	855

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 - M06 December

Description	2016/17	Budget Year 2017/18							
	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:	39 271	43 241	-	10 058	29 224	21 620	7 694	35.6%	43 241
Equitable share	36 658	39 760		10 058	26 624	19 880	6 744	33.9%	39 760
Finance Management	1 825	1 900		-	1 900	950	950	100.0%	1 900
MIG ADMIN - PMU	788	581				290			581
EPWP Incentive		1 000		-	700	500			1 000
Other transfers and grants [insert description]							-		-
Provincial Government:	1 569	1 679	-	840	840	840	1	0.1%	1 679
Sport and Recreation	1 569	1 679		840	840	840	1	0.1%	1 679
							-		-
							-		-
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	40 840	44 920	-	10 898	30 064	22 460	7 695	34.3%	44 920
Capital Transfers and Grants									
National Government:	29 776	17 031	-	7 500	14 700	8 516	5 184	60.9%	17 031
Municipal Infrastructure Grant (MIG)	14 976	11 031		5 500	10 700	5 516	5 184	94.0%	11 031
Integrated National Electrification Programme	2 500	2 000		2 000	2 000	1 000			2 000
Water Services Operating Subsidy		4 000		-	2 000	2 000			4 000
Energy Efficiency Demand Management Grant	11 300					-			-
Expanded Public Works Programme	1 000					-			-
Other capital transfers/grants [insert desc]							-		-
Provincial Government:	-	-	-	-	-	-	-		-
DISASTER							-		-
DEPRT OF SAFETY							-		-
EPWP							-		-
District Municipality:	-	-	-	-	-	-	-		-
							-		-
							-		-
Other grant providers:	-	-	-	-	-	-	-		-
Kgotso Pula Nala							-		-
							-		-
Total Capital Transfers and Grants	29 776	17 031	-	7 500	14 700	8 516	5 184	60.9%	17 031
TOTAL RECEIPTS OF TRANSFERS & GRANTS	70 616	61 951	-	18 398	44 764	30 976	12 879	41.6%	61 951

Grant receipts and expenditures 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 - M06 December

Description	2016/17	Budget Year 2017/18							
	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:	39 271	43 241	-	741	4 939	21 620	(16 507)	-76.4%	43 241
Equitable share	36 658	39 760		492	2 721	19 880	(17 159)	-86.3%	39 760
Finance Management	1 825	1 900		28	1 892	950	942	99.2%	1 900
MIG ADMIN - PMU	788	581				290	(290)	-100.0%	581
EPWP Incentive		1 000		221	325	500			1 000
									-
Other transfers and grants [insert description]									-
Provincial Government:	1 569	1 679	-	109	724	840	(116)	-13.8%	1 679
Sport and Recreation	1 569	1 679		109	724	840	(116)	-13.8%	1 679
									-
									-
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:	40 840	44 920	-	850	5 663	22 460	(16 623)	-74.0%	44 920
Capital expenditure of Transfers and Grants									
National Government:	29 776	17 031	-	5 027	13 324	8 516	5 417	63.6%	17 031
Municipal Infrastructure Grant (MIG)	14 976	11 031		5 026	10 932	5 516	5 417	98.2%	11 031
Integrated National Electrification Programme	2 500	2 000		-	2 204	1 000			2 000
Water Services Operating Subsidy		4 000		1	188	2 000			4 000
Energy Efficiency Demand Managemnet Grant	11 300					-			-
Expanded Public Works Programme	1 000					-			-
Other capital transfers/grants [insert desc]									-
Provincial Government:	-	-	-	-	-	-	-	-	-
DISASTER									-
DEPRT OF SAFETY									-
EPWP									-
District Municipality:	-	-	-	-	-	-	-	-	-
									-
									-
Other grant providers:	-	-	-	-	-	-	-	-	-
Kgotso Pula Nala									-
									-
Total capital expenditure of Transfers and Grants	29 776	17 031	-	5 027	13 324	8 516	5 417	63.6%	17 031
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	70 616	61 951	-	5 877	18 987	30 976	(11 206)	-36.2%	61 951

Supporting Table SC7(2) – Expenditure against approved rollovers

NC072 Umsobomvu - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

Description	Budget Year 2017/18				
	Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Equitable share				-	
Finance Management				-	
Other transfers and grants [insert description]				-	
Provincial Government:	-	-	-	-	
Sport and Recreation				-	
District Municipality:	-	-	-	-	
DISTRICT MUNICIPALITY				-	
Other grant providers:	-	-	-	-	
IEC INFRASTRUCTURE				-	
Total operating expenditure of Approved Roll-overs	-	-	-	-	
Capital expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Municipal Infrastructure Grant (MIG)				-	
Provincial Government:	-	-	-	-	
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total capital expenditure of Approved Roll-overs	-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	-	-	-	-	

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

NC072 Umsobomvu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	2016/17	Budget Year 2017/18							
	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		3 289		251	1 505	1 858	(354)	-19%	3 289
Pension and UIF Contributions							-		-
Medical Aid Contributions							-		-
Motor Vehicle Allowance		177		15	89	89	0	0%	177
Cellphone Allowance		251		24	145	125	20	16%	251
Housing Allowances							-		-
Other benefits and allowances							-		-
Sub Total - Councillors	-	3 717	-	290	1 739	2 073	(334)	-16%	3 717
% increase		#DIV/0!							#DIV/0!
Senior Managers of the Municipality									
Basic Salaries and Wages		3 626		357	1 946	1 813	133	7%	3 626
Pension and UIF Contributions							-		-
Medical Aid Contributions							-		-
Overtime							-		-
Performance Bonus							-		-
Motor Vehicle Allowance		455		42	239	227	11	5%	455
Cellphone Allowance							-		-
Housing Allowances		36		-	9	18	(9)	-50%	36
Other benefits and allowances							-		-
Payments in lieu of leave							-		-
Long service awards							-		-
Post-retirement benefit obligations							-		-
Sub Total - Senior Managers of Municipality	-	4 116	-	399	2 194	2 058	135	7%	4 116
% increase		#DIV/0!							#DIV/0!
Other Municipal Staff									
Basic Salaries and Wages		32 528		2 261	13 778	16 264	(2 487)	-15%	32 528
Pension and UIF Contributions		5 776		391	2 365	2 888	(523)	-18%	5 776
Medical Aid Contributions		1 014		72	450	507	(57)	-11%	1 014
Overtime		1 827		137	796	914	(117)	-13%	1 827
Performance Bonus							-		-
Motor Vehicle Allowance		173		4	24	86	(62)	-72%	173
Cellphone Allowance							-		-
Housing Allowances		239		31	168	120	48	40%	239
Other benefits and allowances		635		55	326	318	9	3%	635
Payments in lieu of leave		2 705		168	913	1 353	(440)	-33%	2 705
Long service awards							-		-
Post-retirement benefit obligations		341					-		341
Sub Total - Other Municipal Staff	-	45 240	-	3 120	18 820	22 449	(3 629)	-16%	45 240
% increase		#DIV/0!							#DIV/0!
Total Parent Municipality	-	53 073	-	3 808	22 752	26 580	(3 827)	-14%	53 073
Total Municipal Entities	-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	-	53 073	-	3 808	22 752	26 580	(3 827)	-14%	53 073
% increase		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF	-	49 356	-	3 518	21 014	24 507	(3 493)	-14%	49 356

NC072 Umsobomvu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	2016/17	Budget Year 2017/18			
		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	-0.3%	17.5%	0.0%	0.1%	4.1%
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	3.9%	0.6%	0.0%	4.7%	0.6%
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	335.1%	3214.3%	0.0%	112.3%	3214.3%
Liquidity Ratio	Monetary Assets/Current Liabilities	101.6%	634.1%	0.0%	25.3%	634.1%
<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	41.0%	91.7%	0.0%	57.4%	98.0%
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	34.6%	37.3%	0.0%	26.0%	39.3%
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	22.3%	19.7%	0.0%	0.1%	4.7%
<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					
Monetary assets		23 872	29 943		13 601	29 943
Total Revenue (excluding capital transfers and contributions)		132 774	132 394		80 918	123 947
Transfers recognised - operational		40 840	44 920		29 364	43 339
Transfers recognised - capital		29 776	17 031			18 612
Debt service payments		196	1 137		(648)	(1 239)
Outstanding debtors (receivables)		54 460	121 435		46 409	121 435
Annual services revenue		66 272	61 327		39 259	
Cash + investments	Including LT investments	23 872	29 943		13 601	29 943
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 - M06 December

Month	2016/17	Budget Year 2017/18							
	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		1 732		1 239	1 239	1 732	493	28.4%	6%
August		1 732		4 667	5 906	3 464	(2 443)	-70.5%	28%
September		1 732		439	6 346	5 195	(1 150)	-22.1%	31%
October		1 732		3 469	9 814	6 927	(2 887)	-41.7%	47%
November		1 732		240	10 055	8 659	(1 396)	-16.1%	48%
December		1 732		4 936	14 991	10 391	(4 600)	-44.3%	72%
January		1 732				12 123	-		
February		1 732				13 854	-		
March		1 732				15 586	-		
April		1 732				17 318	-		
May		1 732				19 050	-		
June		1 732				20 781	-		
Total Capital expenditure	-	20 781	-	14 991					

Other supporting documentation

Supporting Table SC13a

NC072 Umsobomvu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

Description	2016/17	Budget Year 2017/18							
	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	-	17 031	-	4 936	10 683	8 516	(2 167)	-25.4%	17 031
Infrastructure - Road transport	-	11 031	-	4 111	7 467	5 516	(1 951)	-35.4%	11 031
Roads, Pavements & Bridges	-	11 031	-	4 111	7 467	5 516	(1 951)	-35.4%	11 031
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	2 000	-	824	3 028	1 000	(2 028)	-202.8%	2 000
Generation	-	2 000	-	824	3 028	1 000	(2 028)	-202.8%	2 000
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	4 000	-	1	188	2 000	1 812	90.6%	4 000
Dams & Reservoirs	-	4 000	-	1	188	2 000	1 812	90.6%	4 000
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	-	250	-	-	4 308	125	(4 183)	-3346.5%	250
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	4 308	-	(4 308)	#DIV/0!	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	250	-	-	-	125	125	100.0%	250
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	-	3 500	-	-	-	1 750	1 750	100.0%	3 500
Computers - software & programming	-	3 500	-	-	-	1 750	1 750	100.0%	3 500
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	20 781	-	4 936	14 991	10 391	(4 600)	-44.3%	20 781
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-

Supporting Table SC13b

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

Description	2016/17	Budget Year 2017/18							
	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	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									

Supporting Table SC13c

NC072 Umsobomvu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06

Description	2016/17	Budget Year 2017/18							
	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	1 711	1 811	1 811	126	570	453	(118)	-26.0%	1 811
Infrastructure - Road transport	300	370	370	-	58	93	34	37.2%	370
Roads, Pavements & Bridges	300	370	370	-	58	93	34	37.2%	370
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	849	891	891	128	408	223	(185)	-83.1%	891
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	716	671	671	128	176	168	(8)	-5.0%	671
Street Lighting	133	220	220	-	232	55	(177)	-321.3%	220
Infrastructure - Water	541	500	500	(2)	105	125	20	16.4%	500
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	541	500	500	(2)	105	125	20	16.4%	500
Infrastructure - Sanitation	21	50	50	-	-	13	13	100.0%	50
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	21	50	50	-	-	13	13	100.0%	50
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	2	25	25	-	-	6	6	100.0%	25
Parks & gardens	2	5	5	-	-	1	1	100.0%	5
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	20	20	-	-	5	5	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	1 302	1 541	1 541	410	562	385	(177)	-45.9%	1 541
General vehicles	1 022	994	994	209	330	248	(82)	-32.8%	994
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	159	263	263	175	185	66	(120)	-182.5%	263
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	20	35	35	4	4	9	4	49.9%	35
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	101	247	247	22	42	62	20	32.0%	247
Other Land	-	3	3	-	-	1	1	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	3 014	3 376	3 376	536	1 132	844	(288)	-34.1%	3 376
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Supporting Table SC13d

NC072 Umsobomvu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	2016/17	Budget Year 2017/18							
	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	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

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 December 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: 15 January 2018