



Monthly Budget Statement

February 2016

In-Year Report of the Municipality

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

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Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

GRAP – Generally Recognised Accounting Practice. The standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality.

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle legislation relating to municipal financial management.

MIG – Municipal Infrastructure Grant.

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

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

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan (SDBIP). A detailed plan comprising annual and quarterly performance information.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

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

YTD – Year to date

PART 1 – IN-YEAR REPORT

Mayor's Report

1.1 In-Year Report – Monthly Budget Report

1.1.1 Implementation of the budget in accordance with the SDBIP

The results of the SDBIP for the month ended 29 February 2016 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 February 2016 is at 62.8% of the budgeted revenue. The expenditure reflects spending of 56% against the budgeted expenditure. Capital expenditure amounts to R30.390m, or 38.9%, at the end of February 2016.

Outstanding consumer debtors remain stable and only reflect the year-on-year increase from increased tariffs as from 1 July 2015.

The positive cash flow remains stable.

Resolutions

IN-YEAR REPORTS 2015/2016

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

RECOMMENDATION:

1. That the report for the month ended 29 February 2016, 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% below the YTD budget projections at the end of February 2016 as a result of the annual rates that were levied in July 2015.

Borrowings

The balance of borrowings amounts to R2 532 994 at the end of February 2016.

Operating expenditure by vote & type

Current expenditure is 8 % below YTD budget projections as at February 2016.

Capital expenditure

YTD Capital Expenditure amounts to R30.390m, or 37% of a total budget of R78, 179m.

Cash flows

The municipality started the year with a positive cashbook balance of R18.448 million. The February 2016 closing balance is R23.418m. Refer to Table C7 for more details on the cash position.

Allocations received (National & Provincial Grants)

Municipal Infrastructure Grant funding of received year to date amounted to R6.090m. Energy efficiency and demand side management grant received year to date R6m and the EPWP grant received year to date R400 000.

Spending on Grants

Spending on grants amounts to R46.038m for the year to date ended February 2016 which includes Equitable Share, FMG, MSIG, EPWP, RBIG and MIG.

Implementation of Supply Chain Management Policy:

Monthly report ended 29 February 2016 on deviations within 10 working days in terms of SCM Regulation 36(2):

FEBRUARY DEVIATIONS 2016				
DATE	SUPPLIER NAME	DESCRIPTION	AMOUNT	ORDER NO
02/02/2016	IMQS	Annual licence&Software 2015/16	14 787.17	17378
08/02/2016	Colesberg Electric	Tech Dept: Elec material	11 173.56	17386
11/02/2016	Komatsu SA (Pty)Ltd	Public works:RepairsBSF214NC	39 281.11	17400
11/02/2016	Colesberg Electric	Tech Dept:Install Aircond	10 143.42	17522
12/02/2016	Media 24 (PTY) Ltd	Tech Dept Advert 4 projects	22 526.40	17656
16/2/2016	Cashbuild	Tech Dept:	30 813.50	17617
23/2/2016	Toyota Bloemfontein	Service BSF233NC	10 002.10	17613
22/2/2016	Inclendon A DIV DPI Plastics	Tech Dept: Waternetwork	25 883.01	16884
26/2/2016	Ignite Advisory Serv	SDBIP 2016/2017	152 822.70	17619
26/2/2016	Ian Dickie&CO.(Pty)Ltd	Repairs BSF 219NC	43 861.73	17621
			R 346 507.53	

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

Month	AMOUNT
July	Nil
August	R249 660.00
September	R166 371.03
October	R345 123.00
November	R117 600.00
December	None
January	None
February	None

TENDERS AWARDED FOR THE FIRST SIX MONTHS: BIDS APPROVED

MONTHS	Name of Bid	Amount Tendered VAT inclusive	Bidder awarded to	Date awarded	Date approval
July	None				
August	None				
September	Request for price leasing of photocopier machines (4)	R81 251.22 R76 189.62 R109 050.35 R31 701.12	N.R.G Office Solution(Pty)Ltd	30/9/2015	30/9/2015
October	None				

November	None				
December	Project no 1/8/2015 Upgrading of the Sewer reticulation in Norvalspont	R9 910 000.00	Ruwacon (Pty) Ltd	02/12/2015	11/12/2015
	Upgrading of Kemper Street from Gravel to Concrete Block Paved Road Project no 01/10/2015	R290 870.00	Yirha Construction (Pty) Ltd	02/12/2015	15/12/2015
	Review IDP 2015/2016 bid no 2/11/2015	R124 000.00 VAT Exclusive	Ignite Advisory	11/12/2015	17/12/2015
February 2016	None				

Material variances

The table below summarises variances for projected revenue and expenditure.

NC072 Umsobomvu - Supporting Table SC1 Material variance explanations - M08 February

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks		
	R thousands					
1	Revenue By Source					
	Property rates	322				
	Property rates - penalties & collection charges	3				
	Service charges - electricity revenue	(6 656)	This is due to consumers tampering with meters.	Meters are being inspected and changed where necessary.		
	Service charges - water revenue	(454)				
	Service charges - sanitation revenue	35				
	Service charges - refuse revenue	22				
	Service charges - other	-				
	Rental of facilities and equipment	76			This is incidental income.	The more the rental facilities are being used the better the variance will be
	Interest earned - external investments	(60)	Some interest are received after 3 months.	The variance will be better after each quarter.		
	Interest earned - outstanding debtors	107				
	Dividends received	-				
	Fines	881				
	Licences and permits	14				
	Agency services	-				
	Transfers recognised - operational	3 963				
	Other revenue	(3 111)				
	Gains on disposal of PPE	-				
2	Expenditure By Type					
	Employee related costs	(2 652)	There are still few vacancies.	This will improve as soon as we have filled the vacancies.		
	Remuneration of councillors	76				
	Debt impairment	(592)				
	Depreciation & asset impairment	(1 993)				
	Finance charges	(4)				
	Bulk purchases	(1 383)				
	Other materials	-				
	Contracted services	-				
	Transfers and grants	(2 259)				
	Other expenditure	1 193				
	Loss on disposal of PPE	(1)				
3	Capital Expenditure					
	Governance and administration					
	Executive and council	-				
	Budget and treasury office	-				
	Corporate services	-				
	Community and public safety					
	Community and social services	-				
	Sport and recreation	-				
	Public safety	-				
	Housing	-				
	Health	90				
	Economic and environmental services					
	Planning and development	90				
	Road transport	-				
	Environmental protection	8 050				
	Trading services					
	Electricity	8 054				
	Water	0				
	Waste water management	-				
	Waste management	-				
	Other	8 140				
4	Financial Position					
5	Cash Flow					
6	Measureable performance					

Performance in relation to SDBIP targets

Comprehensive Quarterly report will be tabled in Council.

Remedial or corrective steps

Remedial or corrective steps are required as stated in the table above.

In-year budget statement tables

Table C1: s71 Monthly Budget Statement Summary

NC072 Umsobomvu - Table C1 Monthly Budget Statement Summary - M08 February

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	8 521	8 295	8 613	548	6 067	5 742	325	6%	8 295
Service charges	49 213	58 979	61 506	1 752	33 950	41 004	(7 054)	-17%	58 979
Investment revenue	532	422	471	19	254	314	(60)	-19%	422
Transfers recognised - operational	35 708	39 356	39 748	–	30 462	26 498	3 963	15%	39 356
Other own revenue	16 573	10 477	16 032	2 003	8 653	10 688	(2 034)	-19%	10 477
Total Revenue (excluding capital transfers and contributions)	110 547	117 530	126 370	4 322	79 386	84 247	(4 860)	-6%	117 530
Employee costs	34 412	40 680	42 312	3 428	24 468	27 120	(2 652)	-10%	40 680
Remuneration of Councillors	2 996	3 092	3 122	350	2 137	2 061	76	4%	3 092
Depreciation & asset impairment	28 622	23 844	29 480	–	13 903	15 896	(1 993)	-13%	23 844
Finance charges	384	310	344	24	203	207	(4)	-2%	310
Materials and bulk purchases	18 731	21 284	21 284	1 441	12 807	14 190	(1 383)	-10%	21 284
Transfers and grants	–	8 967	8 967	684	3 719	5 978	(2 259)	-38%	–
Other expenditure	44 165	37 134	41 880	2 658	25 321	24 721	600	2%	46 049
Total Expenditure	129 310	135 310	147 390	8 585	82 557	90 172	(7 615)	-8%	135 258
Surplus/(Deficit)	(18 763)	(17 781)	(21 020)	(4 263)	(3 171)	(5 926)	2 755	-46%	(17 728)
Transfers recognised - capital	38 236	56 126	77 945	–	–	37 417	(37 417)	-100%	56 126
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	19 473	38 345	56 925	(4 263)	(3 171)	31 492	(34 662)	-110%	38 398
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	19 473	38 345	56 925	(4 263)	(3 171)	31 492	(34 662)	-110%	38 398
Capital expenditure & funds sources									
Capital expenditure	46 841	57 273	78 179	1 713	30 390	22 250	8 140	37%	–
Capital transfers recognised	46 741	55 563	77 945	–	30 390	22 250	8 140	37%	38 938
Public contributions & donations	–	–	–	–	–	–	–	–	50
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	100	1 710	234	–	–	–	–	–	707
Total sources of capital funds	46 841	57 273	78 179	–	30 390	22 250	8 140	37%	39 695
Financial position									
Total current assets	69 265	54 737	78 544		53 781				69 265
Total non current assets	515 047	597 522	556 223		532 814				515 047
Total current liabilities	36 329	800	33 133		40 603				36 329
Total non current liabilities	26 188	22 453	26 188		27 383				26 188
Community wealth/Equity	521 795	629 006	575 446		518 609				521 795
Cash flows									
Net cash from (used) operating	50 371	58 818	77 057	–	34 766	30 100	(4 665)	-15%	38 833
Net cash from (used) investing	(39 289)	(50 007)	(71 001)	–	(28 468)	(25 003)	3 464	-14%	(39 289)
Net cash from (used) financing	(1 043)	(670)	(781)	–	(1 328)	(335)	993	-297%	(286)
Cash/cash equivalents at the month/year end	29 985	17 452	23 723	–	23 418	23 210	(208)	-1%	2 142 877
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	2 774	3 205	2 037	1 946	87 498	–	–	–	97 460
Creditors Age Analysis									
Total Creditors	2 009	–	–	–	–	–	–	–	2 009

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

NC072 Umsobomvu - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M08 February

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
<i>Governance and administration</i>	47 517	50 600	52 129	662	35 597	33 733	1 864	6%	50 600
Executive and council	32 382	34 931	34 931	65	26 264	23 287	2 977	13%	34 931
Budget and treasury office	15 124	15 649	17 187	596	9 326	10 433	(1 106)	-11%	15 649
Corporate services	12	20	11	0	7	13	(7)	-51%	20
<i>Community and public safety</i>	13 637	6 087	10 187	1 615	8 303	4 058	4 246	105%	6 087
Community and social services	5 802	2 834	2 478	37	2 258	1 889	369	20%	2 834
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	7 429	3 253	7 709	1 578	6 045	2 169	3 876	179%	3 253
Housing	406	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	7 719	1 060	8 043	2	53	707	(654)	-92%	1 060
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	7 719	1 060	8 043	2	53	707	(654)	-92%	1 060
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	79 910	115 909	133 956	2 044	35 432	77 272	(41 840)	-54%	115 909
Electricity	25 025	38 927	42 559	1 636	16 059	25 951	(9 893)	-38%	38 927
Water	39 977	51 252	68 210	(954)	8 947	34 168	(25 221)	-74%	51 252
Waste water management	8 599	19 209	16 536	781	5 966	12 806	(6 840)	-53%	19 209
Waste management	6 309	6 521	6 651	581	4 460	4 347	113	3%	6 521
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	148 783	173 656	204 315	4 322	79 386	115 771	(36 385)	-31%	173 656
Expenditure - Standard									
<i>Governance and administration</i>	36 815	46 319	44 316	3 361	26 216	30 879	(4 664)	-15%	46 319
Executive and council	17 470	20 464	20 998	1 742	11 682	13 642	(1 961)	-14%	20 464
Budget and treasury office	13 658	20 270	17 587	897	9 978	13 514	(3 536)	-26%	20 270
Corporate services	5 687	5 584	5 732	722	4 556	3 723	833	22%	5 584
<i>Community and public safety</i>	13 963	13 414	17 951	1 617	9 040	8 942	98	1%	13 414
Community and social services	5 486	5 872	7 312	295	3 333	3 915	(582)	-15%	5 872
Sport and recreation	925	2 745	2 831	65	574	1 830	(1 256)	-69%	2 745
Public safety	7 034	4 135	7 067	1 213	4 755	2 757	1 999	73%	4 135
Housing	518	661	741	44	377	441	(64)	-14%	661
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	16 286	11 080	16 521	601	7 104	7 387	(283)	-4%	11 080
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	16 286	11 080	16 521	601	7 104	7 387	(283)	-4%	11 080
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	62 245	64 446	68 601	3 007	40 198	42 964	(2 767)	-6%	64 446
Electricity	23 576	27 466	26 438	1 659	16 797	18 310	(1 514)	-8%	27 466
Water	23 604	22 094	26 652	633	14 893	14 729	163	1%	22 094
Waste water management	8 935	9 814	9 289	403	5 174	6 543	(1 369)	-21%	9 814
Waste management	6 130	5 073	6 223	312	3 335	3 382	(47)	-1%	5 073
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	129 310	135 258	147 390	8 585	82 557	90 172	(7 615)	-8%	135 258
Surplus/ (Deficit) for the year	19 473	38 398	56 925	(4 263)	(3 171)	25 598	(28 769)	-112%	38 398

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) - M08 February

Vote Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - EXECUTIVE & COUNCIL	32 382	34 931	34 931	65	26 264	23 287	2 977	12.8%	34 931
Vote 2 - FINANCE & ADMIN	15 135	15 669	17 198	597	9 333	10 446	(1 113)	-10.7%	16 790
Vote 3 - COMMUNITY SERVICES	13 637	6 087	10 187	1 615	8 303	4 058	4 246	104.6%	4 966
Vote 4 - TECHNICAL SERVICES	87 629	116 969	141 999	2 045	35 485	77 979	(42 494)	-54.5%	116 969
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	148 783	173 656	204 315	4 322	79 386	115 771	(36 385)	-31.4%	173 656
Expenditure by Vote									
Vote 1 - EXECUTIVE & COUNCIL	17 470	20 464	20 998	1 742	11 682	13 642	(1 961)	-14.4%	20 464
Vote 2 - FINANCE & ADMIN	19 345	25 855	23 318	1 619	14 534	17 237	(2 703)	-15.7%	27 894
Vote 3 - COMMUNITY SERVICES	13 963	13 414	17 951	1 617	9 040	8 942	98	1.1%	11 375
Vote 4 - TECHNICAL SERVICES	78 531	75 526	85 123	3 608	47 301	50 351	(3 049)	-6.1%	75 526
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	129 310	135 258	147 390	8 585	82 557	90 172	(7 615)	-8.4%	135 258
Surplus/ (Deficit) for the year	19 473	38 398	56 925	(4 263)	(3 171)	25 598	(28 769)	-112.4%	38 398

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) - M08 February

Description	Ref	Budget Year 2015/16								
		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		8 313	8 117	8 406	528	5 926	5 604	322	6%	8 117
Property rates - penalties & collection charges		208	179	208	20	142	139	3	2%	179
Service charges - electricity revenue		23 163	31 276	33 541	1 566	15 705	22 361	(6 656)	-30%	31 276
Service charges - water revenue		12 260	13 110	13 118	(1 105)	8 291	8 746	(454)	-5%	13 110
Service charges - sanitation revenue		7 816	8 259	8 492	740	5 696	5 661	35	1%	8 259
Service charges - refuse revenue		5 974	6 333	6 355	551	4 258	4 237	22	1%	6 333
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 046	1 103	887	32	667	591	76	13%	1 103
Interest earned - external investments		532	422	471	19	254	314	(60)	-19%	422
Interest earned - outstanding debtors		1 980	1 806	2 055	268	1 477	1 370	107	8%	1 806
Dividends received		-	-	-	-	-	-	-	-	-
Fines		4 685	2 521	5 321	1 283	4 428	3 547	881	25%	2 521
Licences and permits		2 774	757	2 413	295	1 622	1 608	14	1%	757
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		35 708	39 356	39 748	-	30 462	26 498	3 963	15%	39 356
Other revenue		6 089	4 290	5 357	126	460	3 571	(3 111)	-87%	4 290
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		110 547	117 530	126 370	4 322	79 386	84 247	(4 860)	-6%	117 530
Expenditure By Type										
Employee related costs		34 412	40 680	42 312	3 428	24 468	27 120	(2 652)	-10%	40 680
Remuneration of councillors		2 996	3 092	3 122	350	2 137	2 061	76	4%	3 092
Debt impairment		3 786	5 458	6 196	-	3 047	3 639	(592)	-16%	5 458
Depreciation & asset impairment		28 622	23 844	29 480	-	13 903	15 896	(1 993)	-13%	23 844
Finance charges		384	310	344	24	203	207	(4)	-2%	310
Bulk purchases		18 731	21 284	21 284	1 441	12 807	14 190	(1 383)	-10%	21 284
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		-	8 967	8 967	684	3 719	5 978	(2 259)	-38%	-
Other expenditure		40 263	31 674	35 683	2 658	22 274	21 081	1 193	6%	40 589
Loss on disposal of PPE		115	1	1	-	-	1	(1)	-100%	1
Total Expenditure		129 310	135 310	147 390	8 585	82 557	90 172	(7 615)	-8%	135 258
Surplus/(Deficit)										
Transfers recognised - capital		38 236	56 126	77 945	-	-	37 417	(37 417)	(0)	56 126
Contributions recognised - capital		-	-	-	-	-	-	-	(0)	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		19 473	38 345	56 925	(4 263)	(3 171)	31 492			38 398
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		19 473	38 345	56 925	(4 263)	(3 171)	31 492			38 398
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		19 473	38 345	56 925	(4 263)	(3 171)	31 492			38 398
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		19 473	38 345	56 925	(4 263)	(3 171)	31 492			38 398

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 8% below the YTD budget for 2015/2016.

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) - M08 February

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE & ADMIN		-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY SERVICES		5 000	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		33 600	36 872	54 000	1 582	28 724	20 670	8 054	39%	-
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	4,7	38 600	36 872	54 000	1 582	28 724	20 670	8 054	39%	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE & ADMIN		100	1 710	234	-	-	-	-	-	-
Vote 3 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		8 141	18 691	23 945	131	1 666	1 580	86	5%	-
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	4	8 241	20 401	24 179	131	1 666	1 580	86	5%	-
Total Capital Expenditure		46 841	57 273	78 179	1 713	30 390	22 250	8 140	37%	-
Capital Expenditure - Standard Classification										
Governance and administration		100	1 710	234	-	-	-	-	-	4 725
Executive and council		-	-	-	-	-	-	-	-	34
Budget and treasury office		100	1 550	74	-	-	-	-	-	4 691
Corporate services		-	160	160	-	-	-	-	-	-
Community and public safety		5 000	-	-	-	-	-	-	-	52
Community and social services		5 000	-	-	-	-	-	-	-	52
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		6 641	1 000	7 944	131	1 075	985	90	9%	4 829
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		6 641	1 000	7 944	131	1 075	985	90	9%	4 829
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		35 100	54 563	70 001	1 582	29 315	21 265	8 050	38%	30 089
Electricity		1 500	7 000	8 350	-	21	25	(4)	-14%	1 298
Water		33 600	36 872	54 000	1 582	28 724	20 670	8 054	39%	28 791
Waste water management		-	10 691	7 651	-	570	570	0	0%	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	46 841	57 273	78 179	1 713	30 390	22 250	8 140	37%	39 695
Funded by:										
National Government		46 741	55 563	77 945	-	30 390	22 250	8 140	37%	38 938
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		46 741	55 563	77 945	-	30 390	22 250	8 140	37%	38 938
Public contributions & donations	5	-	-	-	-	-	-	-	-	50
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		100	1 710	234	-	-	-	-	-	707
Total Capital Funding		46 841	57 273	78 179	-	30 390	22 250	8 140	37%	39 695

Capital expenditure is 37% more than YTD budget at February 2016.

Table C6: Monthly Budget Statement - Financial Position

NC072 Umsobomvu - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	2014/15	Budget Year 2015/16			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	12 505	20 040	17 424	14 972	12 505
Call investment deposits	5 943	6 000	6 299	6 103	5 943
Consumer debtors	43 345	28 697	50 345	55 814	43 345
Other debtors	7 078		4 075	(23 501)	7 075
Current portion of long-term receivables	-		-	(0)	3
Inventory	394		401	394	394
Total current assets	69 265	54 737	78 544	53 781	69 265
Non current assets					
Long-term receivables	-		-	-	-
Investments	-		-	-	-
Investment property	2 061	1 655	2 061	2 061	2 061
Investments in Associate	-		-	-	-
Property, plant and equipment	512 927	594 317	554 088	530 689	512 927
Agricultural	-		-	-	-
Biological assets	-		-	-	-
Intangible assets	59	1 550	74	64	59
Other non-current assets	-		-	-	-
Total non current assets	515 047	597 522	556 223	532 814	515 047
TOTAL ASSETS	584 312	652 259	634 767	586 595	584 312
LIABILITIES					
Current liabilities					
Bank overdraft	-		-	-	-
Borrowing	911	800	911	-	911
Consumer deposits	742		761	759	742
Trade and other payables	33 735	-	30 500	39 845	33 735
Provisions	941		961	-	941
Total current liabilities	36 329	800	33 133	40 603	36 329
Non current liabilities					
Borrowing	2 279	2 857	1 279	2 533	2 279
Provisions	23 909	19 596	24 908	24 850	23 909
Total non current liabilities	26 188	22 453	26 188	27 383	26 188
TOTAL LIABILITIES	62 517	23 253	59 320	67 986	62 517
NET ASSETS	521 795	629 006	575 446	518 609	521 795
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	521 795	629 006	575 446	518 609	521 795
Reserves	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	521 795	629 006	575 446	518 609	521 795

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

Table C7: Monthly Budget Statement - Cash Flow

NC072 Umsobomvu - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	8 117	8 295	8 613		3 810	4 839	(1 028)	-21%	6 358
Service charges	40 814	50 096	52 434		22 179	25 048	(2 869)	-11%	33 237
Other revenue	5 327	8 671	14 109		15 068	4 336	10 732	248%	16 151
Government - operating	36 664	39 919	39 616		30 462	19 959	10 502	53%	34 314
Government - capital	46 841	55 563	71 001		43 195	27 782	15 413	55%	38 942
Interest	5 289	2 228	2 996		235	1 114	(880)	-79%	2 512
Dividends		-	-		-	-	-		-
Payments									
Suppliers and employees	(92 298)	(96 678)	(102 401)		(76 209)	(48 339)	27 870	-58%	(91 962)
Finance charges	(384)	(310)	(344)		(179)	(155)	24	-16%	(384)
Transfers and Grants		(8 967)	(8 967)		(3 794)	(4 483)	(689)	15%	(336)
NET CASH FROM/(USED) OPERATING ACTIVITIES	50 371	58 818	77 057	-	34 766	30 100	(4 665)	-15%	38 833
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	(39 289)	(50 007)	(71 001)		(28 468)	(25 003)	3 464	-14%	(39 289)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(39 289)	(50 007)	(71 001)	-	(28 468)	(25 003)	3 464	-14%	(39 289)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-		(1 043)
Increase (decrease) in consumer deposits	-	130	130		47	65	(18)	-27%	-
Payments									
	(1 043)	(800)	(911)		(1 376)	(400)	976	-244%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	(1 043)	(670)	(781)	-	(1 328)	(335)	993	-297%	(286)
NET INCREASE/ (DECREASE) IN CASH HELD	10 038	8 141	5 275	-	4 970	4 762			2 124 429
Cash/cash equivalents at beginning:	19 947	9 310	18 448		18 448	18 448			18 448
Cash/cash equivalents at month/year end:	29 985	17 452	23 723		23 418	23 210			2 142 877

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R23.418 million.

The municipality started the year with a positive cashbook balance of R18.448 million. The February 2016 closing balance is R23.418 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

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 - M08 February

Description	NT Code	Budget Year 2015/16								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			
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	156	1 116	669	731	31 812				34 484	32 543	15 456
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 570	926	306	195	3 519				6 517	3 714	2 172
Receivables from Non-exchange Transactions - Property Rates	1400	312	246	213	196	7 024				7 991	7 220	3 042
Receivables from Exchange Transactions - Waste Water Management	1500	566	485	439	417	15 241				17 148	15 658	7 785
Receivables from Exchange Transactions - Waste Management	1600	234	353	334	327	19 405				20 653	19 732	9 452
Receivables from Exchange Transactions - Property Rental Debtors	1700	(56)	79	77	79	3 136				3 316	3 216	420
Interest on Arrear Debtor Accounts	1810	-	-	-	-	7 347				7 347	7 347	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-				-	-	-
Other	1900	(8)	0	-	-	13				5	13	-
Total By Income Source	2000	2 774	3 205	2 037	1 946	87 498	-	-	-	97 460	89 443	38 326
2014/15 - totals only												
Debtors Age Analysis By Customer Group												
Organs of State	2200	629	498	284	152	1 622				3 186	1 774	-
Commercial	2300	1 115	527	151	150	3 664				5 608	3 814	-
Households	2400	1 030	2 180	1 602	1 644	82 211				88 667	83 855	38 326
Other	2500	-	-	-	-	-				-	-	-
Total By Customer Group	2600	2 774	3 205	2 037	1 946	87 498	-	-	-	97 460	89 443	38 326

The increased debtors results primarily from the year-on-year increase in billings from increased tariffs at the start of the new financial year.

Summary of Indigent Households

Indigent Household Statistics					
	Indigent Households	Amount	Other Households	Total Households	
2015					
July	2 784	10 529 095	68 518 253	79 047 348	13.32%
August	2 784	10 996 188	69 220 829	80 217 017	13.71%
September	2 784	11 294 951	70 198 189	81 493 140	13.86%
October	2 784	11 689 724	71 264 054	82 953 778	14.09%
November	2 746	12 092 836	72 403 626	84 496 462	14.31%
December	2 746	7 855 960	87 818 697	95 674 657	8.21%
2016					
January	2 746	8 283 186	79 283 776	87 566 962	9.46%
February	2 746	10 467 463	78 199 648	88 667 111	11.81%
March				0	#DIV/0!

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
2015/16								
July	4 384 900	2 222 704	1 987 809	1 926 556	76 806 362	87 328 332	2 222 704	78 732 919
August	2 998 513	4 213 982	2 020 680	1 861 707	78 245 687	89 340 568	4 213 982	80 107 394
September	2 936 586	2 783 764	3 666 044	1 771 923	79 705 432	90 863 748	2 783 764	81 477 354
October	3 142 269	2 739 443	2 383 141	3 120 266	80 578 086	91 963 204	2 739 443	83 698 352
November	2 970 305	2 751 457	2 430 465	2 294 812	83 469 242	93 916 281	2 751 457	85 764 053
December	13 144 609	3 003 205	2 531 615	2 246 044	85 154 905	106 080 378	3 003 205	87 400 948
January	4 109 854	2 790 939	2 528 945	2 350 628	86 931 175	98 711 541	2 790 939	89 281 804
February	2 774 325	3 205 253	2 037 185	1 945 649	87 497 774	97 460 186	3 205 253	89 443 423

Creditors' analysis

Supporting Table SC4

Supporting Table SC4 reflects current creditors at the end of February 2016.

NC072 Umsobomvu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description	NT Code	Budget Year 2015/16								
		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	1 646								1 646
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	364								364
Total By Customer Type	1000	2 009	-	-	-	-	-	-	-	2 009

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 - M08 February

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
Municipality								
CAPITAL REPLACEMENT 1	Call	Notice	Call	-	0.0%	84	-	84
HOUSING DEVELOPMENT	Call	Notice	Call	-	0.0%	151	-	151
HOUSING DEVELOPMENT	Call	Notice	Call			24	-	24
CAPITAL REPLACEMENT 4	3 Months	Notice	3 Months			126	-	126
CAPITAL REPLACEMENT	Call	Notice	Call			11	-	11
CAPITAL REPLACEMENT 5	Call	Notice	Call	2		397	2	399
20-7482-3674	Call	Notice	Call			5 308	-	5 308
Municipality sub-total				2		6 101	2	6 103
TOTAL INVESTMENTS AND INTEREST				2		6 101	2	6 103

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 - M08 February

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	35 673	38 234	38 206	-	28 939	28 939	-		35 673
Equitable share	32 382	34 931	34 931	-	26 199	26 199	-		32 382
FINANCE MANAGEMENT	1 800	1 800	1 932	-	1 800	1 800	-		1 800
MSIG	934	940	940	-	940	940	-		934
MIG ADMIN - PMU	557	563	403	-	-	-	-		557
Energy Efficiency and Demand Management		-	-				-		
SUBSIDY STATE		-	-				-		
Other transfers and grants [insert description]		-	-				-		
Provincial Government:	991	1 685	1 542	-	1 542	1 542	-		991
DEPT ART & CULTURE (LIBRARY)	991	1 685	1 542		1 542	1 542	-		991
YOUTH PROGRAMS	-	-	-				-		-
IMMUNISATION GRANT	-	-	-				-		-
Other transfers and grants [insert description]	-	-	-				-		-
District Municipality:	-	-	-	-	-	-	-		-
DISTRICT MUNICIPALITY	-	-	-				-		-
Other transfers and grants [insert description]	-	-	-				-		-
Other grant providers:	-	-	-	-	-	-	-		-
IEC INFRASTRUCTURE	-	-	-				-		-
Other transfers and grants [insert description]	-	-	-				-		-
Total Operating Transfers and Grants	36 664	39 919	39 748	-	30 481	30 481	-		36 664
Capital Transfers and Grants									
National Government:	43 091	55 563	77 945	2 000	12 490	10 490	-		43 091
RBIG - DWAF	30 000	36 872	54 000		-	-	-		30 000
HOUSING PROJECTS		-	-		-	-	-		-
EEDG	-	7 000	7 000	2 000	6 000	4 000	-		-
MIG - CAPITAL	10 591	10 691	7 651	-	6 090	6 090	-		10 591
INEP	1 500	-	1 350		-	-	-		1 500
EPWP	1 000	1 000	7 944	-	400	400	-		1 000
Provincial Government:	-	-	-	-	-	-	-		-
DISASTER	-	-	-				-		-
DEPRT OF SAFETY	-	-	-				-		-
EPWP	-	-	-				-		-
District Municipality:	-	-	-	-	-	-	-		-
	-	-	-				-		-
Other grant providers:	-	-	-	-	-	-	-		-
Kgotso Pula Nala	-	-	-				-		-
Total Capital Transfers and Grants	43 091	55 563	77 945	2 000	12 490	10 490	-		43 091
TOTAL RECEIPTS OF TRANSFERS & GRANTS	79 755	95 482	117 693	2 000	42 971	40 971	-		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 - M08 February

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	35 673	38 234	38 206	82	6 050	6 135	197	3.2%	35 673
Equitable share	32 382	34 931	34 931		4 064	4 483	(419)	-9.4%	32 382
FINANCE MANAGEMENT	1 800	1 800	1 932	46	1 312	900	412	45.8%	1 800
MSIG	934	940	940	36	675	470	205	43.5%	934
MIG ADMIN - PMU	557	563	403		-	281			557
Energy Efficiency and Demand Management		-	-						-
SUBSIDY STATE		-	-						-
Other transfers and grants [insert description]		-	-						-
Provincial Government:	992	1 685	1 542	-	297	767	(470)	-61.2%	-
DEPT ART & CULTURE (LIBRARY)	992	1 685	1 542		297	767	(470)	-61.2%	-
YOUTH PROGRAMS	-	-	-						-
IMMUNISATION GRANT	-	-	-						-
Other transfers and grants [insert description]	-	-	-						-
District Municipality:	-	-	-	-	-	-	-	-	-
DISTRICT MUNICIPALITY	-	-	-						-
Other transfers and grants [insert description]	-	-	-						-
Other grant providers:	-	-	-	-	-	-	-	-	-
IEC INFRASTRUCTURE	-	-	-						-
Other transfers and grants [insert description]	-	-	-						-
Total operating expenditure of Transfers and Grants:	36 665	39 919	39 748	82	6 348	6 902	(273)	-4.0%	35 673
Capital expenditure of Transfers and Grants									
National Government:	43 091	55 563	77 945	2 488	32 746	26 952	11 692	43.4%	43 091
RBIG - DWAF	30 000	36 872	54 000	1 582	28 724	17 606	11 118	63.1%	30 000
HOUSING PROJECTS		-	-						
EEDG	-	7 000	7 000			3 500			
MIG - CAPITAL	10 591	10 691	7 651	775	2 948	5 346			10 591
INEP	1 500	-	1 350						1 500
EPWP	1 000	1 000	7 944	131	1 075	500	575	114.9%	1 000
Provincial Government:	-	-	-	-	-	-	-	-	2 500
DISASTER	-	-	-						2 500
DEPRT OF SAFETY	-	-	-						-
EPWP	-	-	-						-
District Municipality:	-	-	-	-	-	-	-	-	-
	-	-	-						-
	-	-	-						-
Other grant providers:	-	-	-	-	-	-	-	-	-
Kgotso Pula Nala	-	-	-						-
Total capital expenditure of Transfers and Grants	43 091	55 563	77 945	2 488	32 746	26 952	11 692	43.4%	45 591
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	79 756	95 482	117 693	2 571	39 094	33 853	11 420	33.7%	81 264

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

NC072 Umsobomvu - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February

Description	Budget Year 2015/16				
	Approved Rollover 2014/15	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Equitable share					
FINANCE MANAGEMENT					
Energy Efficiency and Demand Management					
SUBSIDY STATE					
Other transfers and grants [insert description]					
Provincial Government:	-	-	-	-	
DEPT ART & CULTURE (LIBRARY)					
IMMUNISATION GRANT					
Other transfers and grants [insert description]					
District Municipality:	-	-	-	-	
<i>DISTRICT MUNICIPALITY</i>					
Other grant providers:	-	-	-	-	
<i>IEC INFRASTRUCTURE</i>					
Total operating expenditure of Approved Roll-overs	-	-	-	-	
Capital expenditure of Approved Roll-overs					
National Government:	6 944	-	6 944	-	
RBIG - DWAF	6 944	-	6 944	-	
Provincial Government:	-	-	-	-	
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total capital expenditure of Approved Roll-overs	6 944	-	6 944	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	6 944	-	6 944	-	

A Roll over application was submitted to Provincial Treasury by the end of August 2015 for the unspent MIG (R6.9 million) and FMG (R132 thousand). Approval letter was received on the 01st of October 2015 from National Treasury for both grants. The MIG roll-over had been spent by the end of November 2015. The FMG roll-over has been done we are only waiting for the final report before payment.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

NC072 Umsobomvu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	2 563	3 092	3 122	313	1 879	2 061	(182)	-9%	3 092
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	224	-	-	20	118	-	118	#DIV/0!	-
Cellphone Allowance	209	-	-	17	139	-	139	#DIV/0!	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	2 996	3 092	3 122	350	2 137	2 061	76	4%	3 092
% increase		3.2%	4.2%						3.2%
Senior Managers of the Municipality									
Basic Salaries and Wages	3 084	2 850	2 888	238	1 663	1 663	0	0%	-
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	348	336	336	-	-	-	-	-	-
Motor Vehicle Allowance	556	513	513	38	267	255	11	4%	-
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	12	13	13	5	32	7	25	340%	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	4 000	3 712	3 750	281	1 961	1 925	36	2%	-
% increase		-7.2%	-6.3%						
Other Municipal Staff									
Basic Salaries and Wages	22 161	26 750	27 723	2 022	16 405	18 071	(1 666)	-9%	29 600
Pension and UIF Contributions	3 674	4 474	4 937	330	2 646	2 982	(336)	-11%	4 474
Medical Aid Contributions	736	894	806	68	487	596	(109)	-18%	894
Overtime	1 307	1 050	2 126	95	886	700	186	27%	1 050
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	(3)	-	-	-	-	-	438
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	36	-	5	-	-	-	-	-	13
Other benefits and allowances	2 533	3 871	588	632	2 039	2 580	(541)	-21%	3 871
Payments in lieu of leave	-	-	2 039	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	298	201	341	-	-	134	(134)	-100%	201
Sub Total - Other Municipal Staff	30 745	37 239	38 562	3 147	22 463	25 064	(2 601)	-10%	40 540
% increase		21.1%	25.4%						31.9%
Total Parent Municipality	37 741	44 043	45 434	3 779	26 561	29 050	(2 489)	-9%	43 631
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS	37 741	44 043	45 434	3 779	26 561	29 050	(2 489)	-9%	43 631
% increase		16.7%	20.4%						15.6%
TOTAL MANAGERS AND STAFF	34 745	40 951	42 312	3 428	24 425	26 989	(2 564)	-10%	40 540

SDBIP

The results of the Comprehensive Quarterly report will be tabled in Council.

Financial Performance

Supporting Table SC2

NC072 Umsobomvu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

Description of financial indicator	Basis of calculation	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-0.5%	17.9%	20.2%	0.2%	2.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.1%	0.6%	5.7%	8.2%	7.1%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity						
Current Ratio	Current assets/current liabilities	190.7%	6841.0%	237.1%	132.5%	190.7%
Liquidity Ratio	Monetary Assets/Current Liabilities	50.8%	3254.5%	71.6%	51.9%	50.8%
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	45.6%	24.4%	43.1%	40.7%	42.9%
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					
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	31.1%	34.6%	33.5%	30.8%	34.6%
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	26.2%	20.6%	23.6%	0.3%	2.9%
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		18 448	26 040	23 723	21 075	18 448
Total Revenue (excluding capital transfers and contributions)		110 547	117 530	126 370	79 386	117 530
Transfers recognised - operational		35 708	39 356	39 748	30 462	39 356
Transfers recognised - capital		38 236	56 126	77 945		56 126
Debt service payments		4 246	1 428	2 085	(1 555)	(384)
Outstanding debtors (receivables)		50 423	28 697	54 420	32 313	50 423
Annual services revenue		49 213	58 979	61 506	33 950	
Cash + investments	Including LT investments	18 448	26 040	23 723	21 075	18 448
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 - M08 February

Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	4 733	3 250	6 495	1 148	1 148	6 495	5 348	82.3%	3%
August	4 733	3 167	6 495	1 288	2 435	12 991	10 556	81.3%	6%
September	4 733	3 167	6 495	2 459	4 895	19 486	14 592	74.9%	12%
October	4 733	3 167	6 495	5 488	10 383	25 982	15 599	60.0%	26%
November	4 733	3 167	6 495	3 583	13 965	32 477	18 512	57.0%	34%
December	4 733	3 167	6 495	5 174	19 140	38 973	19 833	50.9%	47%
January	4 733	3 167	6 495	9 577	28 717	45 468	16 751	36.8%	71%
February	4 733	3 667	6 495	1 713	30 430	51 964	21 534	41.4%	75%
March	4 733	3 667	6 495			58 459	-		
April	4 733	3 717	6 495			64 954	-		
May	4 733	3 167	6 495			71 450	-		
June	4 733	4 083	6 495			77 945	-		
Total Capital expenditure	56 792	40 550	77 945	30 430					

Other supporting documentation

Supporting Table SC13a

NC072 Umsobomvu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	41 741	55 563	77 945	1 713	37 334	29 209	(8 125)	-27.8%	39 000
Infrastructure - Road transport	6 641	1 000	7 944	131	8 019	7 944	(75)	-0.9%	6 000
Roads, Pavements & Bridges	6 641	1 000	7 944	131	8 019	7 944	(75)	-0.9%	6 000
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	1 500	7 000	8 350	-	21	25	4	14.3%	1 500
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	1 500	7 000	7 000	-	21	25	4	14.3%	1 500
Street Lighting	-	-	1 350	-	-	-	-	-	-
Infrastructure - Water	33 600	36 872	54 000	1 582	28 724	20 670	(8 054)	-39.0%	31 500
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	33 600	36 872	54 000	1 582	28 724	20 670	(8 054)	-39.0%	31 500
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	10 691	7 651	-	570	570	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	10 691	7 651	-	570	570	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	5 000	-	-	-	-	-	-	-	-
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	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	160	160	-	-	-	-	-	-
General vehicles	-	160	160	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	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	15	1 550	74	-	-	1 550	1 550	100.0%	1 550
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	15	1 550	74	-	-	1 550	1 550	100.0%	1 550
Total Capital Expenditure on new assets	46 841	57 273	78 179	1 713	37 334	30 759	(6 575)	-21.4%	40 550

Supporting Table SC13b

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

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets 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 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 - M08

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	2 046	1 831	2 331	151	1 402	1 221	(182)	-14.9%	1 831
Infrastructure - Road transport	422	370	370	11	206	247	40	16.3%	370
Roads, Pavements & Bridges	422	370	370	11	206	247	40	16.3%	370
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	1 050	811	1 261	42	686	541	(145)	-26.8%	811
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	916	591	1 041	42	686	394	(292)	-74.0%	591
Street Lighting	134	220	220	-	-	147	147	100.0%	220
Infrastructure - Water	351	350	400	97	477	233	(244)	-104.4%	350
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	351	350	400	97	477	233	(244)	-104.4%	350
Infrastructure - Sanitation	224	300	300	1	33	200	167	83.3%	300
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	224	300	300	1	33	200	167	83.3%	300
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	9	30	10	-	6	20	14	71.7%	30
Parks & gardens	6	10	10	-	2	7	5	70.1%	10
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	3	20	-	-	4	13	9	72.5%	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	1 818	1 364	1 702	140	987	909	(77)	-8.5%	1 364
General vehicles	686	854	1 107	93	682	570	(113)	-19.8%	854
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	167	298	294	3	48	199	151	76.0%	298
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	9	44	50	15	16	29	14	46.3%	44
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	248	-	-	-	-	-	-
Other Buildings	955	165	-	30	241	110	(131)	-119.3%	165
Other Land	1	3	3	-	-	2	2	100.0%	3
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	3 874	3 225	4 043	291	2 395	2 150	(245)	-11.4%	3 225

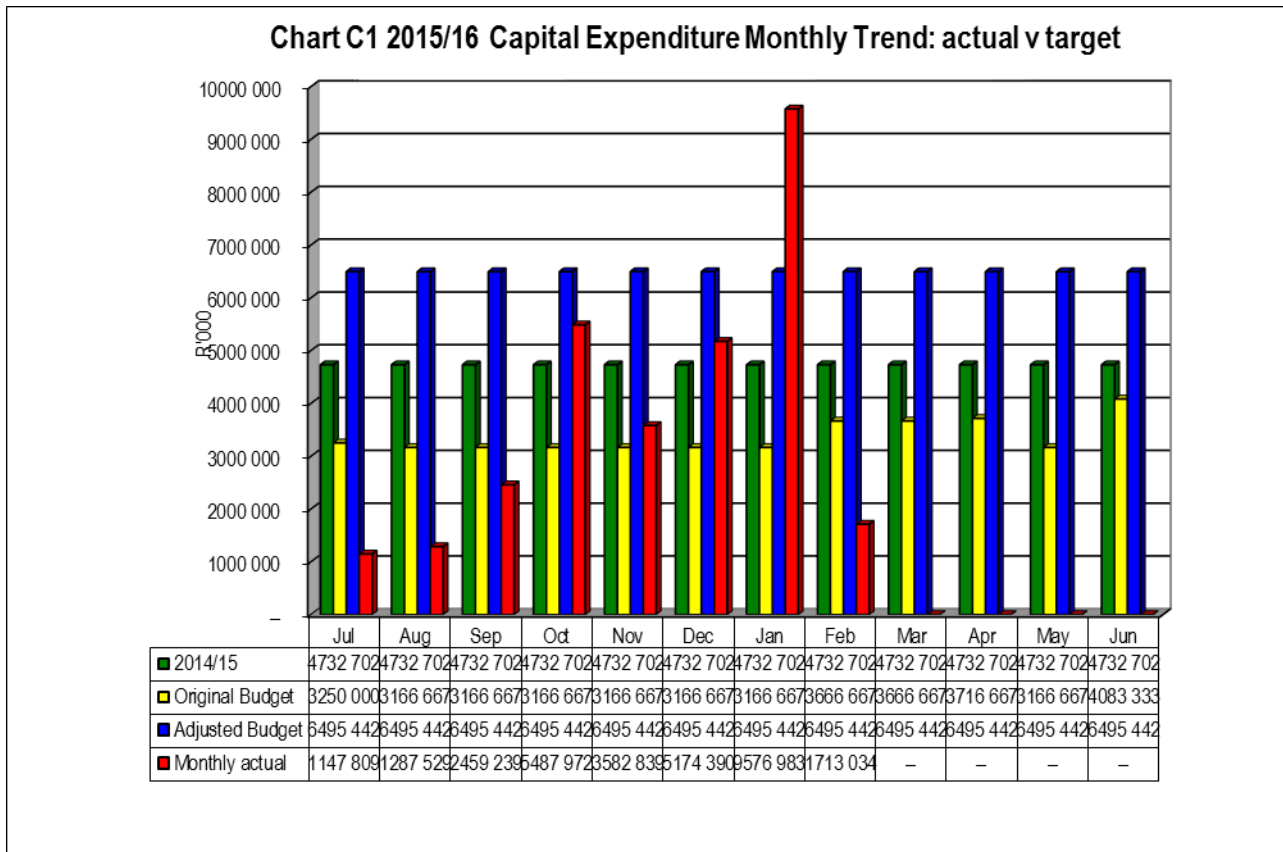
Supporting Table SC13d

NC072 Umsobomvu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

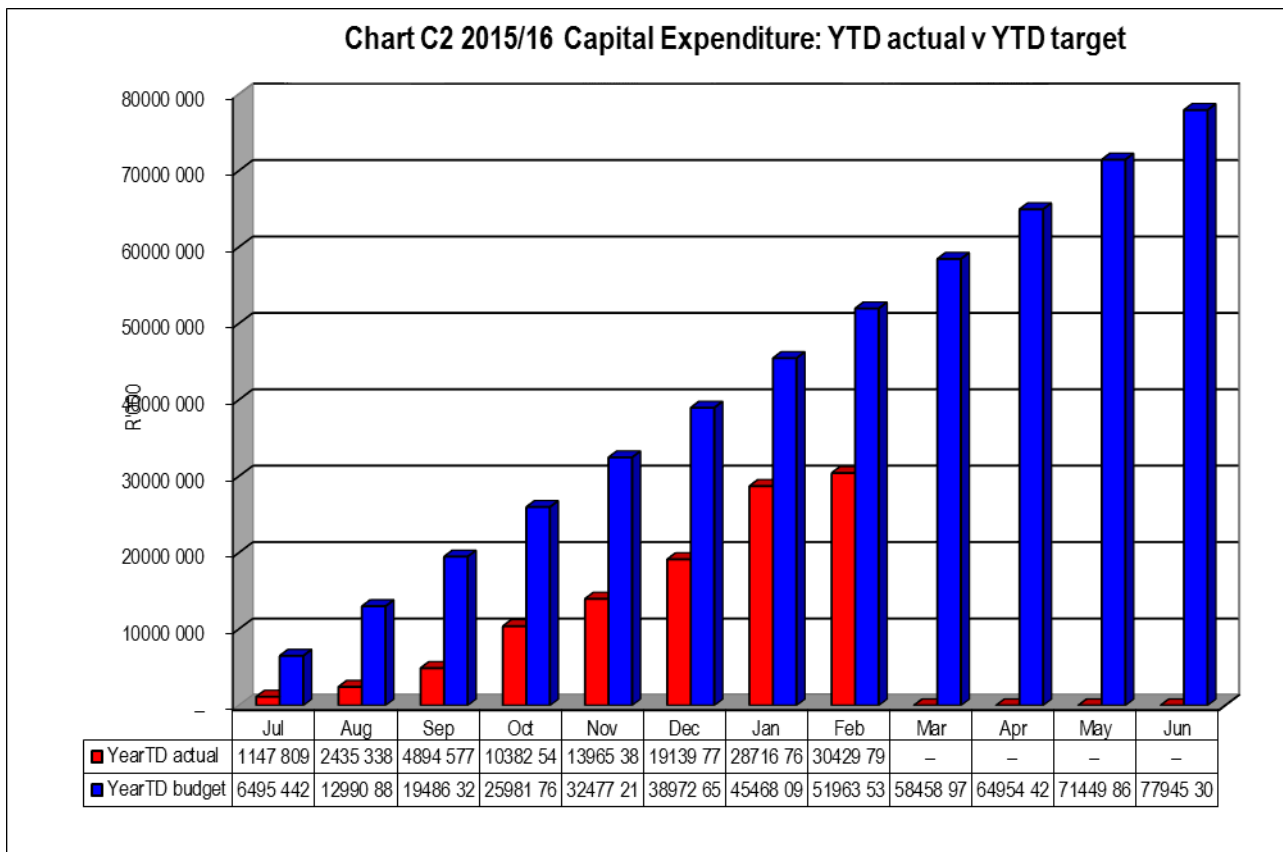
Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	18 576	18 576	18 627	1 548	10 836	10 836	-		-
Infrastructure - Road transport	-	-	-	-	-	-	-		-
<i>Roads, Pavements & Bridges</i>									
<i>Storm water</i>									
Infrastructure - Electricity	2 785	2 785	1 297	232	1 625	1 625	-		-
<i>Generation</i>			-						
<i>Transmission & Reticulation</i>	2 785	2 785	1 297	232	1 625	1 625	-		-
<i>Street Lighting</i>			-						
Infrastructure - Water	12 351	12 351	12 729	1 029	7 205	7 205	-		-
<i>Dams & Reservoirs</i>			-						
<i>Water purification</i>			-						
<i>Reticulation</i>	12 351	12 351	12 729	1 029	7 205	7 205	-		-
Infrastructure - Sanitation	2 828	2 828	3 799	236	1 649	1 649	-		-
<i>Reticulation</i>	2 828	2 828	3 799	236	1 649	1 649	-		-
<i>Sewerage purification</i>			-						
Infrastructure - Other	612	612	803	51	357	357	-		-
<i>Waste Management</i>	612	612	803	51	357	357	-		-
<i>Transportation</i>			-						
<i>Gas</i>			-						
<i>Other</i>			-						
Community	2	2	734	0	1	1	-		-
Parks & gardens			-						
Sportsfields & stadia			-						
Swimming pools			-						
Community halls			-						
Libraries			-						
Recreational facilities			-						
Fire, safety & emergency			-						
Security and policing			-						
Buses			-						
Clinics			-						
Museums & Art Galleries			-						
Cemeteries	2	2	734	0	1	1	-		-
Social rental housing			-						
Other			-						
Heritage assets	-	-	-	-	-	-	-		-
Buildings									
Other									
Investment properties	-	-	-	-	-	-	-		-
Housing development									
Other									
Other assets	5 256	5 265	10 119	439	3 072	3 072	-		-
General vehicles									
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment									
Computers - hardware/equipment									
Furniture and other office equipment									
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings	4 379	4 389	9 617	366	2 560	2 560	-		-
Other Land									
Surplus Assets - (Investment or Inventory)									
Other	877	877	502	73	512	512	-		-
Agricultural assets	-	-	-	-	-	-	-		-
<i>List sub-class</i>									
Biological assets	-	-	-	-	-	-	-		-
<i>List sub-class</i>									
Intangibles	-	-	-	-	-	-	-		-
Computers - software & programming									
Other									
Total Depreciation	23 834	23 844	29 480	1 987	13 909	13 909	-		-

Other supporting documentation Section 71 charts

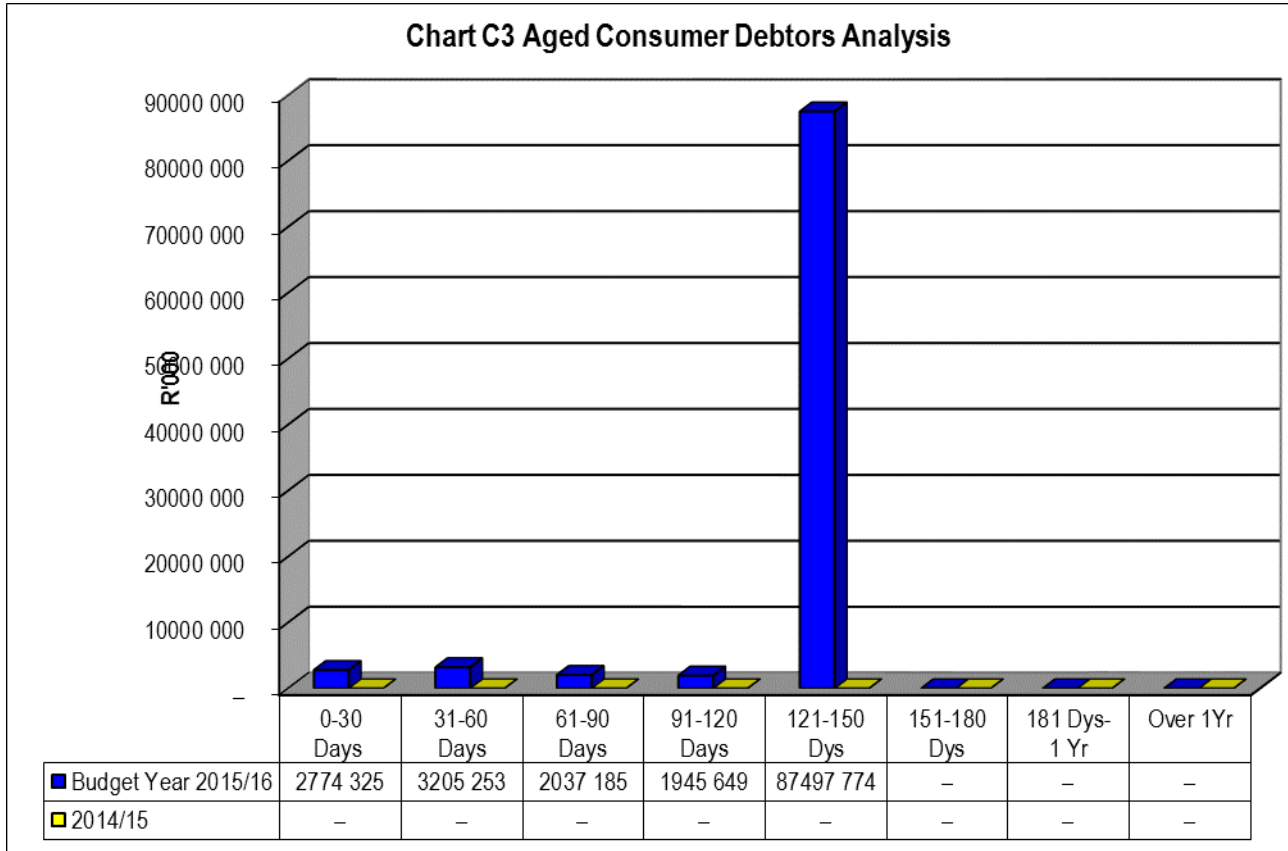
Capital expenditure monthly trend - actual vs target



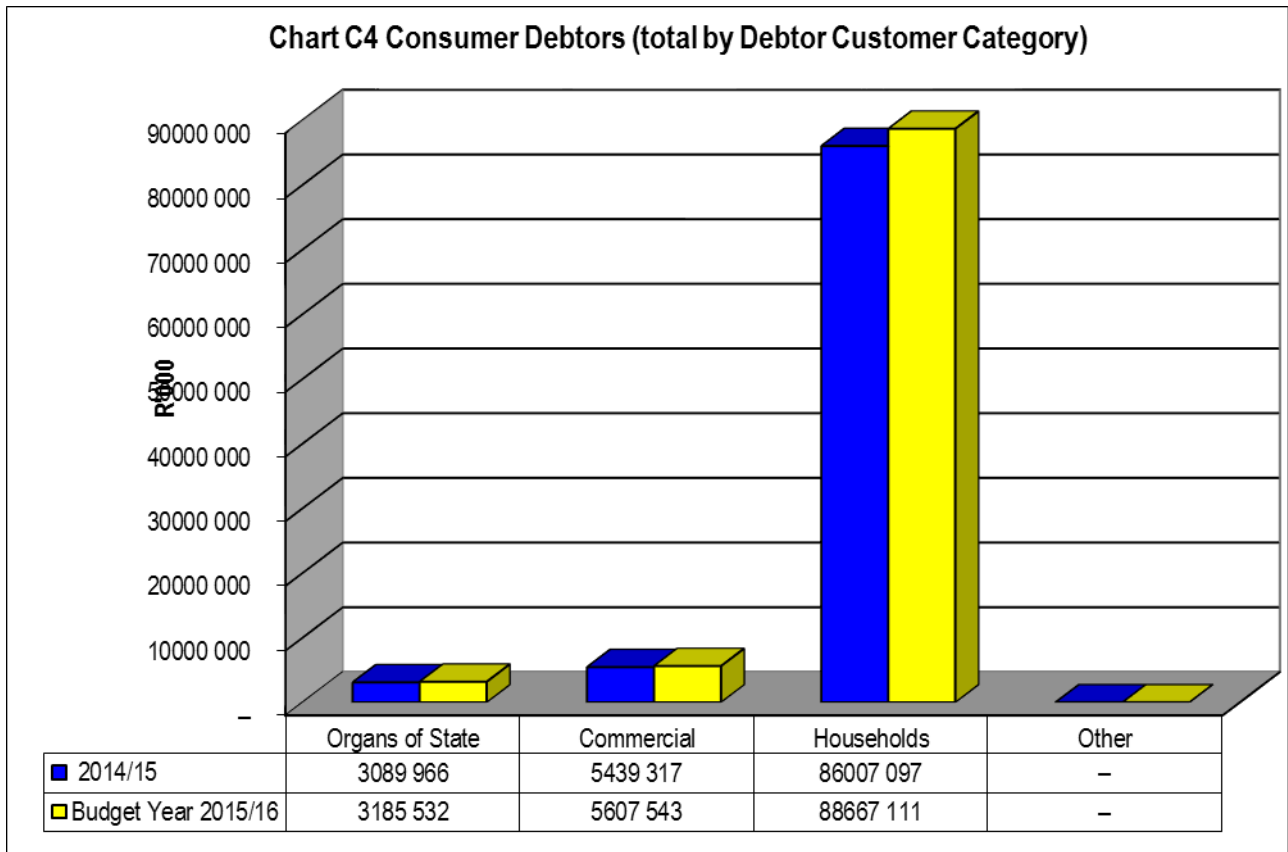
Capital expenditure – YTD actual vs YTD trend



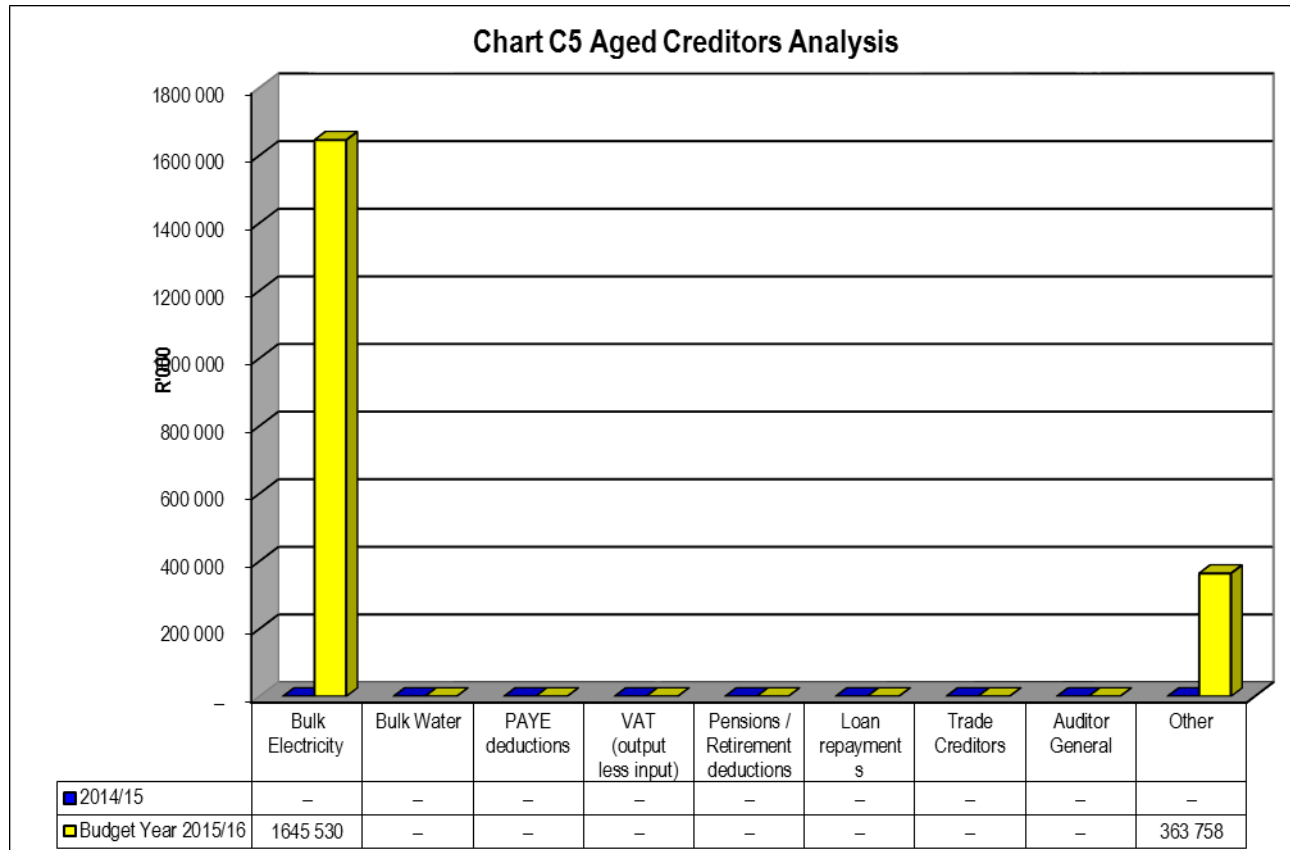
Debtors Age Analysis



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: -

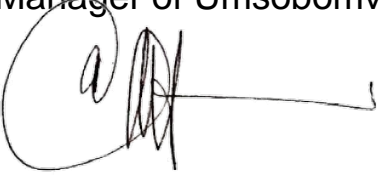
(Mark as appropriate)

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

For the month ending 29 February 2016 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: 14 MARCH 2016