



Quarterly Budget Statement

March 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 fourth quarter ended 31 March 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 March 2016 is at 74.7% of the budgeted revenue. The expenditure reflects spending of 61.94% against the budgeted expenditure. Capital expenditure amounts to R41.612m, or 53.23%, at the end of March 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 quarter ended March 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 10% below the YTD budget projections at the end of March 2016 as a result of the annual rates that were levied in July 2015.

Borrowings

The balance of borrowings amounts to R2, 447,191 at the end of March 2016.

Operating expenditure by vote & type

Current expenditure is 10% below YTD budget projections as at March 2016.

Capital expenditure

YTD Capital Expenditure amounts to R41 612m, or 53.23% of a total budget of R78, 179m.

Cash flows

The municipality started the year with a positive cashbook balance of R18.448 million. The March 2016 closing balance is R37.108m. Refer to Table C7 for more details on the cash position.

Allocations received (National & Provincial Grants)

Municipal Infrastructure Grant funding of R8.090m was received for the 2015-2016 financial year and R3.164m was adjusted downwards and re-gazetted to Treasury. Energy efficiency and demand side management grant received year to date R7m and the EPWP grant received year to date R1m. Additional R1.350m was gazetted for the Integrated National Electrification Programme Grant (INEG) and received in March 2016

Spending on Grants

Spending on grants amounts to R46.209m for the year to date ended March 2016 which includes Equitable Share, FMG, MSIG, EPWP and MIG.

Implementation of Supply Chain Management Policy:

Six monthly report ended 31 March 2016 on deviations within 10 working days in terms of SCM Regulation 36(2):

MARCH 2016 DEVIATION CERTIFICATES				
DATE	SUPPLIER NAME	DESCRIPTION	AMOUNT	ORDER NO.
13/03/2016	Precision Hydraulics	Stripped and repair Compactor of Refuse Truck	18 872.10	17631
29/03/2016	Fulcrum Technology	Calibration and service Weighbridge	21 375.00	14350
			R 40 247.10	

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

Month	AMOUNT
July 2015	Nil
August 2015	R249 660.00
September 2015	R166 371.03
October 2015	R345 123.00
November 2015	R117 600.00
December 2015	None
January 2016	None
February 2016	None
March 2016	

TENDERS AWARDED FOR THE NINE 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

Material variances

The table below summarises variances for projected revenue and expenditure.

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	Property rates	388		
	Property rates - penalties & collection charges	5		
	Service charges - electricity revenue	(7 905)	This is due to consumers tampering with meters.	Meters are being inspected and changed where necessary.
	Service charges - water revenue	(193)		
	Service charges - sanitation revenue	303		
	Service charges - refuse revenue	59		
	Service charges - other	-		
	Rental of facilities and equipment	19		
	Interest earned - external investments	4		
	Interest earned - outstanding debtors	120		
	Dividends received	-		
	Fines	208		
	Licences and permits	137		
	Agency services	-		
	Transfers recognised - operational	(535)		
	Other revenue	(2 689)		
	Gains on disposal of PPE	-		
2	<u>Expenditure By Type</u>			
	Employee related costs	(2 972)	There are still few vacancies.	This will improve as soon as we have filled the vacancies.
	Remuneration of councillors	75		
	Debt impairment	(1 047)		
	Depreciation & asset impairment	(3 980)		
	Finance charges	11		
	Bulk purchases	(1 805)		
	Other materials	-		
	Contracted services	-		
	Transfers and grants	-		
	Other expenditure	(429)		
	Loss on disposal of PPE	(1)		
3	<u>Capital Expenditure</u>			
	Governance and administration			
	Executive and council	(74)		
	Budget and treasury office	(160)		
	Corporate services	-		
	Community and public safety			
	Community and social services	-		
	Sport and recreation	-		
	Public safety	-		
	Housing	-		
	Health	(5 869)		
	Economic and environmental services			
	Planning and development	(5 869)		
	Road transport	-		
	Environmental protection	(10 744)		
	Trading services			
	Electricity	(4 503)		
	Water	-		
	Waste water management	-		
	Waste management	-		
	Other	(16 847)		
4	<u>Financial Position</u>			
5	<u>Cash Flow</u>			
6	<u>Measureable performance</u>			

Performance in relation to SDBIP targets

See the comprehensive report tabled in Council.

Remedial or corrective steps

No remedial or corrective steps are required at this time.

In-year budget statement tables

Table C1: s71 Monthly Budget Statement Summary

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

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	569	6 636	6 243	393	6%	8 295
Service charges	49 213	58 979	61 506	4 247	38 197	45 933	(7 736)	-17%	58 979
Investment revenue	532	422	471	104	357	353	4	1%	422
Transfers recognised - operational	35 708	39 356	39 748	8 751	39 213	39 748	(535)	-1%	39 356
Other own revenue	16 573	10 477	16 032	1 365	10 019	12 224	(2 205)	-18%	10 477
Total Revenue (excluding capital transfers and contributions)	110 547	117 530	126 370	15 037	94 423	104 501	(10 078)	-10%	117 530
Employee costs	34 412	40 680	42 312	3 070	27 538	30 510	(2 972)	-10%	40 680
Remuneration of Councillors	2 996	3 092	3 122	257	2 394	2 319	75	3%	3 092
Depreciation & asset impairment	28 622	23 844	29 480	-	13 903	17 883	(3 980)	-22%	23 844
Finance charges	384	310	344	40	243	233	11	5%	310
Materials and bulk purchases	18 731	21 284	21 284	1 351	14 158	15 963	(1 805)	-11%	21 284
Transfers and grants	-	-	8 967	-	-	-	-	-	-
Other expenditure	44 165	46 049	41 880	4 019	33 059	34 536	(1 477)	-4%	46 049
Total Expenditure	129 310	135 258	147 390	8 738	91 294	101 444	(10 149)	-10%	135 258
Surplus/(Deficit)	(18 763)	(17 728)	(21 020)	6 299	3 128	3 057	71	2%	(17 728)
Transfers recognised - capital	38 236	56 126	77 945	-	-	42 095	(42 095)	-100%	56 126
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	19 473	38 398	56 925	6 299	3 128	45 152	(42 023)	-93%	38 398
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	19 473	38 398	56 925	6 299	3 128	45 152	(42 023)	-93%	38 398
Capital expenditure & funds sources									
Capital expenditure	46 841	57 273	78 179	11 222	41 612	58 459	(16 847)	-29%	-
Capital transfers recognised	46 741	55 563	77 945	-	41 612	58 225	(16 613)	-29%	38 938
Public contributions & donations	-	-	-	-	-	-	-	-	50
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	100	1 710	234	-	-	234	(234)	-100%	707
Total sources of capital funds	46 841	57 273	78 179	-	41 612	58 459	(16 847)	-29%	39 695
Financial position									
Total current assets	57 409	36 291	78 544	-	54 736	-	-	-	78 544
Total non current assets	504 334	549 826	556 223	-	542 283	-	-	-	556 223
Total current liabilities	33 212	-	33 133	-	44 813	-	-	-	33 133
Total non current liabilities	26 209	4 374	26 188	-	27 297	-	-	-	26 188
Community wealth/Equity	502 322	581 743	575 446	-	524 908	-	-	-	575 446
Cash flows									
Net cash from (used) operating	50 371	58 818	77 057	18 225	61 550	57 793	(3 757)	-7%	38 833
Net cash from (used) investing	(39 289)	(50 007)	(71 001)	(11 222)	(41 403)	(58 459)	(17 056)	29%	(39 289)
Net cash from (used) financing	(1 043)	(670)	(781)	(78)	(1 487)	(586)	902	-154%	(286)
Cash/cash equivalents at the month/year end	29 985	17 452	23 723	6 925	37 108	17 196	(19 912)	-116%	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	2 537	2 599	2 687	1 893	88 392	-	-	-	98 107
Creditors Age Analysis									
Total Creditors	1 899	-	-	-	-	-	-	-	1 899

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

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

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									
Revenue - Standard										
<i>Governance and administration</i>		47 517	50 600	52 129	9 484	45 081	37 950	7 131	19%	50 600
Executive and council		32 382	34 931	34 931	8 743	35 007	26 198	8 809	34%	34 931
Budget and treasury office		15 124	15 649	17 187	741	10 067	11 737	(1 670)	-14%	15 649
Corporate services		12	20	11	0	7	15	(8)	-55%	20
<i>Community and public safety</i>		13 637	6 087	10 187	1 120	9 423	4 565	4 858	106%	6 087
Community and social services		5 802	2 834	2 478	25	2 283	2 125	158	7%	2 834
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		7 429	3 253	7 709	1 095	7 140	2 440	4 700	193%	3 253
Housing		406	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		7 719	1 060	8 043	2	55	795	(740)	-93%	1 060
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		7 719	1 060	8 043	2	55	795	(740)	-93%	1 060
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		79 910	115 909	133 956	4 432	39 864	86 931	(47 068)	-54%	115 909
Electricity		25 025	38 927	42 559	1 579	17 637	29 195	(11 558)	-40%	38 927
Water		39 977	51 252	68 210	1 427	10 374	38 439	(28 065)	-73%	51 252
Waste water management		8 599	19 209	16 536	845	6 811	14 407	(7 596)	-53%	19 209
Waste management		6 309	6 521	6 651	581	5 042	4 891	151	3%	6 521
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	148 783	173 656	204 315	15 037	94 423	130 242	(35 819)	-28%	173 656
Expenditure - Standard										
<i>Governance and administration</i>		36 815	46 319	44 316	2 690	28 905	34 739	(5 834)	-17%	46 319
Executive and council		17 470	20 464	20 998	1 254	12 935	15 348	(2 412)	-16%	20 464
Budget and treasury office		13 658	20 270	17 587	822	10 800	15 203	(4 403)	-29%	20 270
Corporate services		5 687	5 584	5 732	614	5 170	4 188	982	23%	5 584
<i>Community and public safety</i>		13 963	13 414	17 951	1 781	10 821	10 060	761	8%	13 414
Community and social services		5 486	5 872	7 312	487	3 820	4 404	(584)	-13%	5 872
Sport and recreation		925	2 745	2 831	113	687	2 059	(1 372)	-67%	2 745
Public safety		7 034	4 135	7 067	1 139	5 894	3 101	2 793	90%	4 135
Housing		518	661	741	42	419	496	(77)	-15%	661
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		16 286	11 080	16 521	996	8 100	8 310	(210)	-3%	11 080
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		16 286	11 080	16 521	996	8 100	8 310	(210)	-3%	11 080
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		62 245	64 446	68 601	3 271	43 468	48 335	(4 866)	-10%	64 446
Electricity		23 576	27 466	26 438	1 533	18 330	20 599	(2 269)	-11%	27 466
Water		23 604	22 094	26 652	1 082	15 974	16 570	(596)	-4%	22 094
Waste water management		8 935	9 814	9 289	345	5 519	7 361	(1 842)	-25%	9 814
Waste management		6 130	5 073	6 223	311	3 645	3 804	(159)	-4%	5 073
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	129 310	135 258	147 390	8 738	91 294	101 444	(10 149)	-10%	135 258
Surplus/ (Deficit) for the year		19 473	38 398	56 925	6 299	3 128	28 798	(25 670)	-89%	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) - M09 March

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										
Revenue by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		32 382	34 931	34 931	8 743	35 007	26 198	8 809	33.6%	34 931
Vote 2 - FINANCE & ADMIN		15 135	15 669	17 198	741	10 074	11 752	(1 678)	-14.3%	16 790
Vote 3 - COMMUNITY SERVICES		13 637	6 087	10 187	1 120	9 423	4 565	4 858	106.4%	4 966
Vote 4 - TECHNICAL SERVICES		87 629	116 969	141 999	4 433	39 918	87 727	(47 808)	-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	2	148 783	173 656	204 315	15 037	94 423	130 242	(35 819)	-27.5%	173 656
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		17 470	20 464	20 998	1 254	12 935	15 348	(2 412)	-15.7%	20 464
Vote 2 - FINANCE & ADMIN		19 345	25 855	23 318	1 436	15 970	19 391	(3 421)	-17.6%	27 894
Vote 3 - COMMUNITY SERVICES		13 963	13 414	17 951	1 781	10 821	10 060	761	7.6%	11 375
Vote 4 - TECHNICAL SERVICES		78 531	75 526	85 123	4 265	51 567	56 645	(5 078)	-9.0%	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	2	129 310	135 258	147 390	8 736	91 293	101 444	(10 151)	-10.0%	135 258
Surplus/ (Deficit) for the year	2	19 473	38 398	56 925	6 300	3 129	28 798	(25 669)	-89.1%	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) - M09 March

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										
Revenue By Source										
Property rates		8 313	8 117	8 406	550	6 476	6 087	388	6%	8 117
Property rates - penalties & collection charges		208	179	208	19	161	156	5	3%	179
Service charges - electricity revenue		23 163	31 276	33 541	1 546	17 251	25 156	(7 905)	-31%	31 276
Service charges - water revenue		12 260	13 110	13 118	1 348	9 640	9 833	(193)	-2%	13 110
Service charges - sanitation revenue		7 816	8 259	8 492	802	6 497	6 194	303	5%	8 259
Service charges - refuse revenue		5 974	6 333	6 355	551	4 809	4 750	59	1%	6 333
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 046	1 103	887	17	684	665	19	3%	1 103
Interest earned - external investments		532	422	471	104	357	353	4	1%	422
Interest earned - outstanding debtors		1 980	1 806	2 055	184	1 661	1 541	120	8%	1 806
Dividends received		-	-	-	-	-	-	-	-	-
Fines		4 685	2 521	5 321	771	5 198	4 991	208	4%	2 521
Licences and permits		2 774	757	2 413	324	1 946	1 809	137	8%	757
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		35 708	39 356	39 748	8 751	39 213	39 748	(535)	-1%	39 356
Other revenue		6 089	4 290	5 357	69	529	3 218	(2 689)	-84%	4 290
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		110 547	117 530	126 370	15 037	94 423	104 501	(10 078)	-10%	117 530
Expenditure By Type										
Employee related costs		34 412	40 680	42 312	3 070	27 538	30 510	(2 972)	-10%	40 680
Remuneration of councillors		2 996	3 092	3 122	257	2 394	2 319	75	3%	3 092
Debt impairment		3 786	5 458	6 196	-	3 047	4 094	(1 047)	-26%	5 458
Depreciation & asset impairment		28 622	23 844	29 480	-	13 903	17 883	(3 980)	-22%	23 844
Finance charges		384	310	344	40	243	233	11	5%	310
Bulk purchases		18 731	21 284	21 284	1 351	14 158	15 963	(1 805)	-11%	21 284
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	8 967	-	-	-	-	-	-
Other expenditure		40 263	40 589	35 683	4 019	30 012	30 442	(429)	-1%	40 589
Loss on disposal of PPE		115	1	1	-	-	1	(1)	-100%	1
Total Expenditure		129 310	135 258	147 390	8 738	91 294	101 444	(10 149)	-10%	135 258
Surplus/(Deficit)										
Transfers recognised - capital		38 236	56 126	77 945	-	-	42 095	(42 095)	(0)	56 126
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		19 473	38 398	56 925	6 299	3 128	45 152			38 398
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		19 473	38 398	56 925	6 299	3 128	45 152			38 398
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		19 473	38 398	56 925	6 299	3 128	45 152			38 398
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		19 473	38 398	56 925	6 299	3 128	45 152			38 398

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 10% below the YTD budget and current expenditure is 10% 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) - M09 March

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	10 375	39 099	43 601	(4 503)	-10%	-
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	10 375	39 099	43 601	(4 503)	-10%	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE & ADMIN		100	1 710	234	-	-	234	(234)	-100%	-
Vote 3 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		8 141	18 691	23 945	847	2 513	14 624	(12 110)	-83%	-
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	847	2 513	14 858	(12 344)	-83%	-
Total Capital Expenditure		46 841	57 273	78 179	11 222	41 612	58 459	(16 847)	-29%	-
Capital Expenditure - Standard Classification										
Governance and administration		100	1 710	234	-	-	234	(234)	-100%	4 725
Executive and council		-	-	-	-	-	-	-	-	34
Budget and treasury office		100	1 550	74	-	-	74	(74)	-100%	4 691
Corporate services		-	160	160	-	-	160	(160)	-100%	-
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	527	1 602	7 471	(5 869)	-79%	4 829
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		6 641	1 000	7 944	527	1 602	7 471	(5 869)	-79%	4 829
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		35 100	54 563	70 001	10 695	40 010	50 754	(10 744)	-21%	30 089
Electricity		1 500	7 000	8 350	-	21	6 263	(6 241)	-100%	1 298
Water		33 600	36 872	54 000	10 375	39 099	43 601	(4 503)	-10%	28 791
Waste water management		-	10 691	7 651	320	890	890	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	46 841	57 273	78 179	11 222	41 612	58 459	(16 847)	-29%	39 695
Funded by:										
National Government		46 741	55 563	77 945	-	41 612	58 225	(16 613)	-29%	38 938
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		46 741	55 563	77 945	-	41 612	58 225	(16 613)	-29%	38 938
Public contributions & donations	5	-	-	-	-	-	-	-	-	50
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		100	1 710	234	-	-	234	(234)	-100%	707
Total Capital Funding		46 841	57 273	78 179	-	41 612	58 459	(16 847)	-29%	39 695

Capital expenditure is 53.2% below the YTD budget at March 2016.

Table C6: Monthly Budget Statement - Financial Position

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

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		10 440	12 000	17 424	30 915	17 424
Call investment deposits		9 507		6 299	6 193	6 299
Consumer debtors		30 201	24 291	50 345	56 760	50 345
Other debtors		6 856		4 075	(39 527)	4 075
Current portion of long-term receivables		7		-	(0)	-
Inventory		398	-	401	394	401
Total current assets		57 409	36 291	78 544	54 736	78 544
Non current assets						
Long-term receivables		-		-		-
Investments		-		-		-
Investment property		1 655	1 655	2 061	2 061	2 061
Investments in Associate		-		-		-
Property, plant and equipment		502 606	546 621	554 088	540 158	554 088
Agricultural		-		-		-
Biological assets		-		-		-
Intangible assets		73	1 550	74	64	74
Other non-current assets		-	-	-		-
Total non current assets		504 334	549 826	556 223	542 283	556 223
TOTAL ASSETS		561 743	586 117	634 767	597 018	634 767
LIABILITIES						
Current liabilities						
Bank overdraft		-		-		-
Borrowing		933		911	-	911
Consumer deposits		697		761	760	761
Trade and other payables		30 657		30 500	44 053	30 500
Provisions		925		961	-	961
Total current liabilities		33 212	-	33 133	44 813	33 133
Non current liabilities						
Borrowing		3 300	4 374	1 279	2 447	1 279
Provisions		22 909		24 908	24 850	24 908
Total non current liabilities		26 209	4 374	26 188	27 297	26 188
TOTAL LIABILITIES		59 421	4 374	59 320	72 110	59 320
NET ASSETS	2	502 322	581 743	575 446	524 908	575 446
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		502 322	581 743	575 446	524 908	575 446
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	502 322	581 743	575 446	524 908	575 446

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

Table C7: Monthly Budget Statement - Cash Flow

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

Description	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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		8 117	8 295	8 613	612	4 809	6 460	(1 651)	-26%	6 358
Service charges		40 814	50 096	52 434	2 971	28 568	39 325	(10 758)	-27%	33 237
Other revenue		5 327	8 671	14 109	3 458	23 346	10 582	12 764	121%	16 151
Government - operating		36 664	39 919	39 616	8 732	39 194	29 712	9 482	32%	34 314
Government - capital		46 841	55 563	71 001	18 916	65 271	53 251	12 020	23%	38 942
Interest		5 289	2 228	2 996	104	357	2 247	(1 890)	-84%	2 512
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(92 298)	(96 678)	(102 401)	(15 896)	(94 688)	(76 801)	17 887	-23%	(91 962)
Finance charges		(384)	(310)	(344)	(40)	(243)	(258)	(15)	6%	(384)
Transfers and Grants		-	(8 967)	(8 967)	(633)	(5 063)	(6 725)	(1 662)	25%	(336)
NET CASH FROM/(USED) OPERATING ACTIVITIES		50 371	58 818	77 057	18 225	61 550	57 793	(3 757)	-7%	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)	(11 222)	(41 403)	(58 459)	(17 056)	29%	(39 289)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(39 289)	(50 007)	(71 001)	(11 222)	(41 403)	(58 459)	(17 056)	29%	(39 289)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	(1 043)
Increase (decrease) in consumer deposits		-	130	130	8	58	98	(39)	-40%	-
Payments										
		(1 043)	(800)	(911)	(86)	(1 546)	(683)	863	-126%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 043)	(670)	(781)	(78)	(1 487)	(586)	902	-154%	(286)
NET INCREASE/ (DECREASE) IN CASH HELD		10 038	8 141	5 275	6 925	18 660	(1 252)			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	6 925	37 108	17 196			2 142 877

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R37.108 million.

The municipality started the year with a positive cashbook balance of R18.448 million. The March 2016 closing balance is R37.108 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 - M09 March

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	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	302	930	1 061	645	32 231					35 168	32 875		15 456
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 207	515	570	251	3 487					6 031	3 738		2 172
Receivables from Non-exchange Transactions - Property Rates	1400	294	256	208	193	6 944					7 895	7 137		3 042
Receivables from Exchange Transactions - Waste Water Management	1500	561	490	432	401	15 346					17 230	15 747		7 785
Receivables from Exchange Transactions - Waste Management	1600	235	371	337	326	19 693					20 961	20 019		9 452
Receivables from Exchange Transactions - Property Rental Debtors	1700	(56)	35	79	77	3 213					3 348	3 290		420
Interest on Arrear Debtor Accounts	1810	-	-	-	-	7 466					7 466	7 466		-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-					-	-		-
Other	1900	(6)	0	-	-	13					8	13		1 109
Total By Income Source	2000	2 537	2 599	2 687	1 893	88 392					98 107	90 285		39 435
2014/15 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	91	374	411	206	1 046					2 128	1 252		-
Commercial	2300	1 089	346	212	131	3 704					5 482	3 835		-
Households	2400	1 356	1 879	2 064	1 555	83 643					90 497	85 198		39 435
Other	2500	-	-	-	-	-					-	-		-
Total By Customer Group	2600	2 537	2 599	2 687	1 893	88 392					98 107	90 285		39 435

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	
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	2 746	10 815 747	79 681 609	90 497 356	11.95%

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
March	2 536 679	2 598 575	2 686 591	1 892 705	88 392 083	98 106 633	2 598 575	90 284 788

Creditors' analysis

Supporting Table SC4

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

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	1 691								1 691
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	208								208
Total By Customer Type	1000	1 899	-	-	-	-	-	-	-	1 899

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

The payment of creditors is within requirements of the MFMA.

Investment portfolio analysis

Supporting Table SC5

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

Investments by maturity Name of institution & investment ID	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										
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	2		126	2	127	
CAPITAL REPLACEMENT		Call	Notice	Call	0		11	0	11	
CAPITAL REPLACEMENT 5		Call	Notice	Call	2		399	2	401	
20-7482-3674		Call	Notice	Call	86		5 308	86	5 394	
Municipality sub-total					89		6 103	89	6 193	
TOTAL INVESTMENTS AND INTEREST	2				89		6 103	89	6 193	

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 - M09 March

Description	Ref	2014/15	Budget Year 2015/16							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS:	1,2									
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:	3	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]	4	-	-	-		-	-	-		-
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	5	36 664	39 919	39 748	-	30 481	30 481	-		36 664
Capital Transfers and Grants										
National Government:		43 091	55 563	77 945	4 950	17 440	11 840	600	5.1%	43 091
RBIG - DWF		30 000	36 872	54 000		-	-	-		30 000
HOUSING PROJECTS										
EEDG		-	7 000	7 000	1 000	7 000	4 000			-
MIG - CAPITAL		10 591	10 691	14 595	2 000	8 090	6 090			10 591
INEP		1 500	-	1 350	1 350	1 350	1 350			1 500
EPWP		1 000	1 000	1 000	600	1 000	400	600	150.0%	1 000
Provincial Government:		-	-	-	-	2	-	2	#DIV/0!	-
DISASTER		-	-	-	-	2	-	2	#DIV/0!	-
DEPRT OF SAFETY		-	-	-		-	-	-		-
EPWP		-	-	-		-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
		-	-	-		-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Kgotso Pula Nala		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	43 091	55 563	77 945	4 950	17 442	11 840	602	5.1%	43 091
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	79 755	95 482	117 693	4 950	47 923	42 321	602	1.4%	79 755

Grant receipts are monitored according to the payment schedules.

Supporting Table SC7(1) – Grant expenditure

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

Description	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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		35 673	38 234	38 206	93	6 143	6 135	290	4.7%	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	90	1 402	900	502	55.8%	1 800
MSIG		934	940	940	2	677	470	207	44.0%	934
MIG ADMIN - PMU		557	563	403		-	281			557
Energy Efficiency and Demand Management			-	-						-
SUBSIDY STATE			-	-						-
Other transfers and grants [insert description]			-	-						-
Provincial Government:		-	-	-	-	-	-	-	-	-
DEPT ART & CULTURE (LIBRARY)		-	-	-						-
YOUTH PROGRAMS		-	-	-						-
IMMUNISATION GRANT		-	-	-						-
Other transfers and grants [insert description]		-	-	-						-
District Municipality:		-	-	-	-	-	-	-	-	-
DISTRICT MUNICIPALITY		-	-	-						-
Other transfers and grants [insert description]		-	-	-						-
Other grant providers:		-	-	-	-	-	-	-	-	-
IEC INFRASTRUCTURE		-	-	-						-
Other transfers and grants [insert description]		-	-	-						-
Total operating expenditure of Transfers and Grants:		35 673	38 234	38 206	93	6 143	6 135	290	4.7%	35 673
Capital expenditure of Transfers and Grants										
National Government:		43 091	55 563	77 945	320	33 066	26 952	11 692	43.4%	43 091
RBIG - DWAF		30 000	36 872	54 000		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	14 595	320	3 268	5 346			10 591
INEP		1 500	-	1 350		-	-			1 500
EPWP		1 000	1 000	1 000		1 075	500	575	114.9%	1 000
Provincial Government:		-	-	-	-	-	-	-	-	2 500
DISASTER		-	-	-						2 500
DEPRT OF SAFETY		-	-	-						-
EPWP		-	-	-						-
District Municipality:		-	-	-	-	-	-	-	-	-
		-	-	-						-
		-	-	-						-
Other grant providers:		2 600	-	-	-	-	-	-	-	-
Kgotso Pula Nala		2 600	-	-						-
Total capital expenditure of Transfers and Grants		45 691	55 563	77 945	320	33 066	26 952	11 692	43.4%	45 591
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		81 364	93 797	116 151	413	39 209	33 086	11 982	36.2%	81 264

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

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

Description	Ref	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:		132	56	56	76	57.7%
Equitable share					-	
FINANCE MANAGEMENT		132	56	56	76	57.7%
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		132	56	56	76	57.7%
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		7 076	56	7 000	76	1.1%

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 invoice for payment.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

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

Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 563	3 092	3 092	225	2 104	2 319	(215)	-9%	3 092
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		224	-	-	15	133	-	133	#DIV/0!	-
Cellphone Allowance		209	-	-	17	157	-	157	#DIV/0!	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		2 996	3 092	3 092	257	2 394	2 319	75	3%	3 092
% increase	4		3.2%	3.2%						3.2%
Senior Managers of the Municipality										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	-	-	-	-	-	-	-	-
% increase	4									
Other Municipal Staff										
Basic Salaries and Wages		25 244	29 600	29 600	2 251	20 318	22 200	(1 881)	-8%	29 600
Pension and UIF Contributions		3 674	4 474	4 474	330	2 976	3 355	(379)	-11%	4 474
Medical Aid Contributions		736	894	894	66	554	671	(117)	-17%	894
Overtime		1 307	1 050	1 050	130	1 016	788	229	29%	1 050
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		462	438	438	48	353	328	25	7%	438
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		48	13	13	5	42	9	33	349%	13
Other benefits and allowances		2 533	3 871	3 871	239	2 278	2 903	(625)	-22%	3 871
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		298	201	201	-	-	151	(151)	-100%	201
Sub Total - Other Municipal Staff		34 302	40 540	40 540	3 070	27 538	30 405	(2 867)	-9%	40 540
% increase	4		18.2%	18.2%						18.2%
Total Parent Municipality		37 298	43 631	43 631	3 327	29 931	32 724	(2 792)	-9%	43 631
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		37 298	43 631	43 631	3 327	29 931	32 724	(2 792)	-9%	43 631
% increase	4		17.0%	17.0%						17.0%
TOTAL MANAGERS AND STAFF		34 302	40 540	40 540	3 070	27 538	30 405	(2 867)	-9%	40 540

SDBIP

The results of the SDBIP for the third quarter ended 31 March 2016 will be included in a separate comprehensive report to be tabled in Council in May 2016.

Financial Performance

Supporting Table SC2

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

Description of financial indicator	Basis of calculation	Ref	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%	0.3%	2.5%
Borrowed funding of 'own n' capital expenditure	Borrowings/Capital expenditure ex cl. 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		6.9%	0.8%	5.7%	8.9%	5.7%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	172.9%	0.0%	237.1%	122.1%	237.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		60.1%	0.0%	71.6%	82.8%	71.6%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		33.5%	20.7%	43.1%	18.3%	46.3%
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	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		31.1%	34.6%	33.5%	29.2%	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						

References

1. Consumer debtors > 12 months old are excluded from current assets.
2. Material variances to be explained.

Calculations						
Borrowing		3 300	4 374	1 279	2 447	
Total Assets		561 743	586 117	634 767	597 018	634 767
Employee related costs		34 412	40 680	42 312	27 538	40 680
Repairs & Maintenance						
Interest (finance charges)		384	310	344	243	310
Principal paid		1 043	800	911	1 546	
Depreciation		28 622	23 844	29 480		3 092
Operating expenditure		129 310	135 258	147 390	91 294	135 258
Total Capital Expenditure		46 841	57 273	78 179	41 612	
Borrowed funding for capital						
Debt		34 890	4 374	32 690	46 500	32 690
Equity		502 322	581 743	575 446	524 908	575 446
Reserves						
Borrowing		3 300	4 374	1 279	2 447	1 279
Current assets		57 409	36 291	78 544	54 736	78 544
Current liabilities		33 212		33 133	44 813	33 133
Monetary assets		19 947	12 000	23 723	37 108	23 723
Total Revenue (excluding capital transfers and contributions)		110 547	117 530	126 370	94 423	117 530
Transfers recognised - operational		35 708	39 356	39 748	39 213	39 356
Transfers recognised - capital		38 236	56 126	77 945		56 126
Debt service payments		4 246	1 428	2 085	(1 789)	(384)
Outstanding debtors (receivables)		37 064	24 291	54 420	17 234	54 420
Annual services revenue		49 213	58 979	61 506	38 197	
Cash + investments	Including LT investments	19 947	12 000	23 723	37 108	23 723
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 - M09 March

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	11 222	41 652	58 459	16 807	28.7%	103%
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	41 652					

Other supporting documentation

Supporting Table SC13a

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

Description	Ref	2014/15	Budget Year 2015/16							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		41 741	55 563	77 945	11 222	41 612	58 225	16 613	28.5%	39 000
Infrastructure - Road transport		6 641	1 000	7 944	527	1 602	7 471	5 869	78.6%	6 000
<i>Roads, Pavements & Bridges</i>		6 641	1 000	7 944	527	1 602	7 471	5 869	78.6%	6 000
<i>Storm water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		1 500	7 000	8 350	-	21	6 263	6 241	99.7%	1 500
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		1 500	7 000	7 000	-	21	6 263	6 241	99.7%	1 500
<i>Street Lighting</i>		-	-	1 350	-	-	-	-	-	-
Infrastructure - Water		33 600	36 872	54 000	10 375	39 099	43 601	4 503	10.3%	31 500
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		33 600	36 872	54 000	10 375	39 099	43 601	4 503	10.3%	31 500
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	10 691	7 651	320	890	890	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		-	10 691	7 651	320	890	890	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<i>Waste Management</i>		-	-	-	-	-	-	-	-	-
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
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	-	-	160	160	100.0%	-
General vehicles		-	160	160	-	-	160	160	100.0%	-
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		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		15	1 550	74	-	-	74	74	100.0%	1 550
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		15	1 550	74	-	-	74	74	100.0%	1 550
Total Capital Expenditure on new assets	1	46 841	57 273	78 179	11 222	41 612	58 459	16 847	28.8%	40 550

Supporting Table SC13b

NC072 Umsobomvu - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09

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									
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 assets	1	-	-	-	-	-	-	-	-	-

Supporting Table SC13c

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

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	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		2 046	1 831	2 331	180	1 583	1 373	(209)	-15.2%	1 831
Infrastructure - Road transport		422	370	370	130	337	278	(59)	-21.3%	370
<i>Roads, Pavements & Bridges</i>		422	370	370	130	337	278	(59)	-21.3%	370
<i>Storm water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		1 050	811	1 261	23	709	608	(100)	-16.5%	811
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		916	591	1 041	23	709	443	(265)	-59.9%	591
<i>Street Lighting</i>		134	220	220	-	-	165	165	100.0%	220
Infrastructure - Water		351	350	400	24	501	263	(239)	-90.9%	350
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		351	350	400	24	501	263	(239)	-90.9%	350
Infrastructure - Sanitation		224	300	300	3	36	225	189	83.9%	300
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		224	300	300	3	36	225	189	83.9%	300
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<i>Waste Management</i>		-	-	-	-	-	-	-	-	-
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Community		9	30	10	-	6	22	17	74.9%	30
Parks & gardens		6	10	10	-	2	8	6	73.4%	10
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		3	20	-	-	4	15	11	75.6%	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	95	1 082	1 023	(59)	-5.7%	1 364
General vehicles		686	854	1 107	50	733	641	(92)	-14.3%	854
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		167	298	294	2	49	223	174	77.9%	298
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		9	44	50	-	16	33	17	52.3%	44
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	248	-	-	-	-	-	-
Other Buildings		955	165	-	43	284	124	(161)	-129.7%	165
Other Land		1	3	3	-	-	2	2	100.0%	3
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		3 874	3 225	4 043	275	2 670	2 419	(252)	-10.4%	3 225

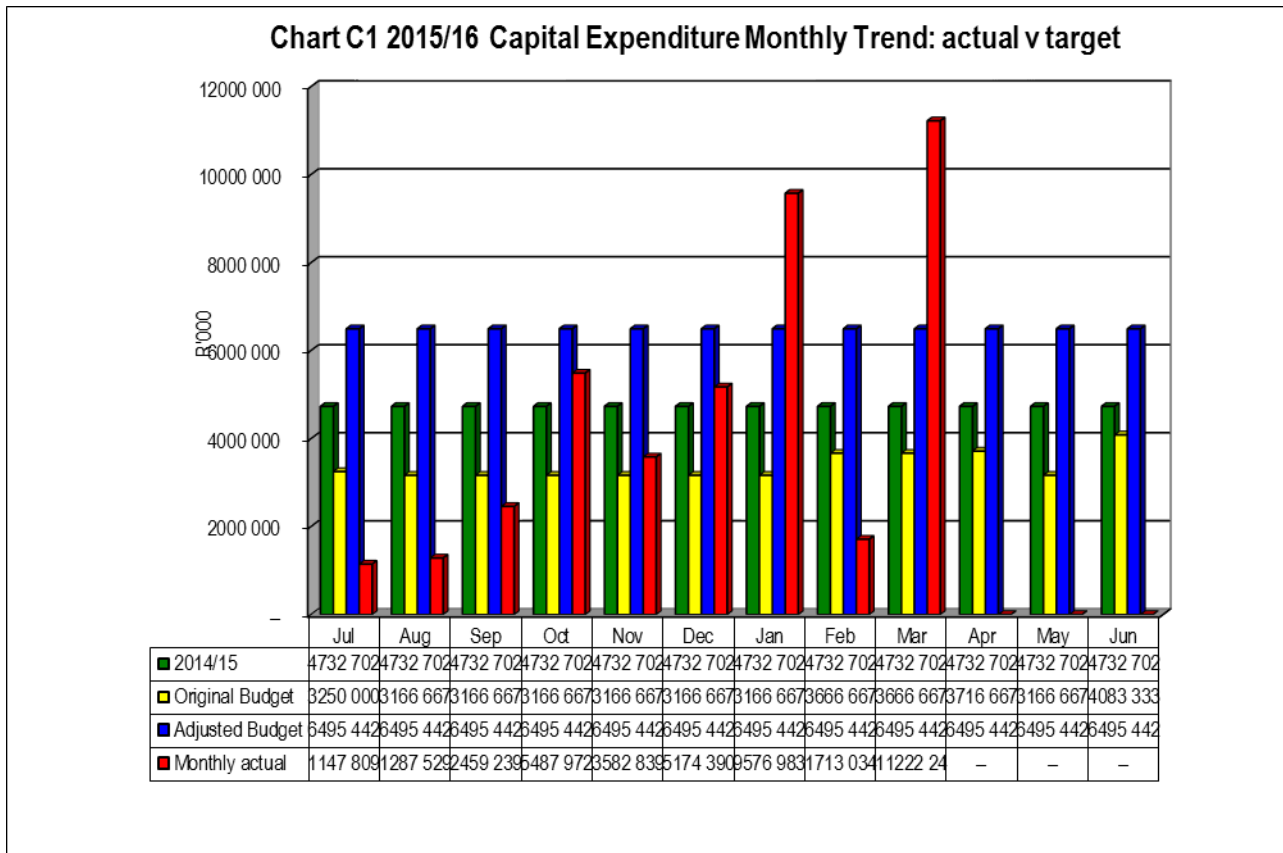
Supporting Table SC13d

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

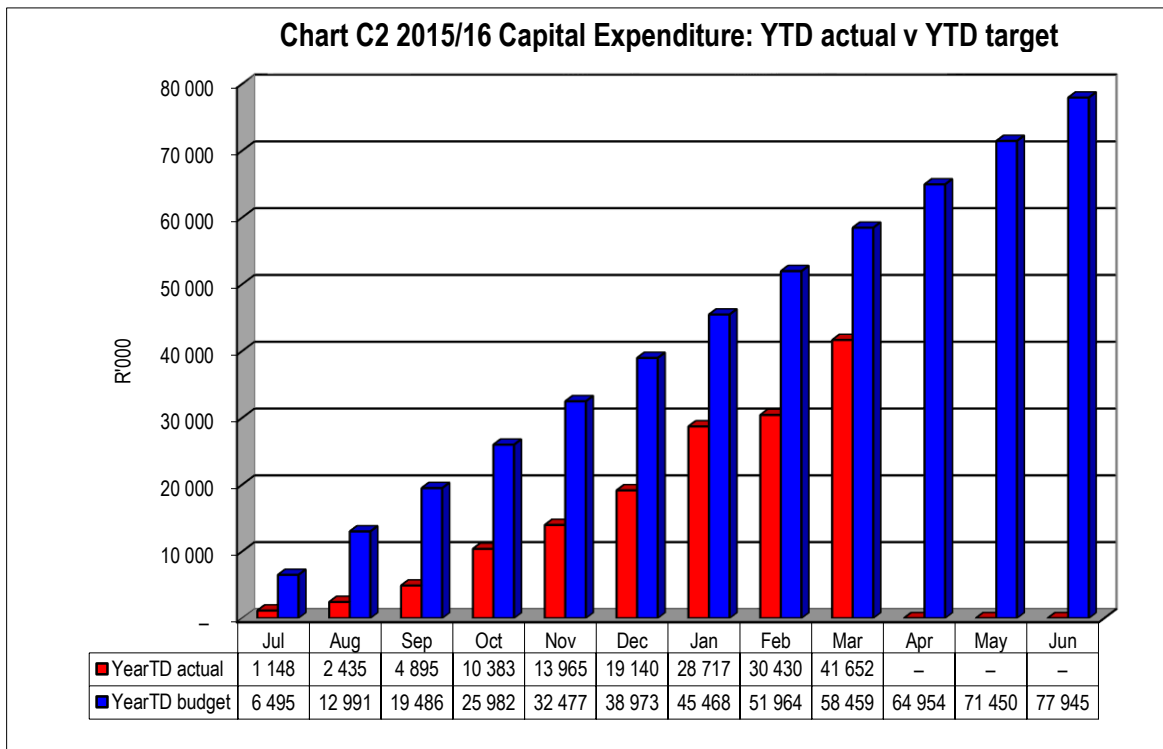
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		18 576	18 576	18 627	-	10 836	10 836	-		-
Infrastructure - Road transport		-	-	-	-	-	-	-		-
Roads, Pavements & Bridges		-	-	-	-	-	-	-		-
Storm water		-	-	-	-	-	-	-		-
Infrastructure - Electricity		2 785	2 785	1 297	-	1 625	1 625	-		-
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		2 785	2 785	1 297	-	1 625	1 625	-		-
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		12 351	12 351	12 729	-	7 205	7 205	-		-
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		-	-	-	-	-	-	-		-
Reticulation		12 351	12 351	12 729	-	7 205	7 205	-		-
Infrastructure - Sanitation		2 828	2 828	3 799	-	1 649	1 649	-		-
Reticulation		2 828	2 828	3 799	-	1 649	1 649	-		-
Sewerage purification		-	-	-	-	-	-	-		-
Infrastructure - Other		612	612	803	-	357	357	-		-
Waste Management		612	612	803	-	357	357	-		-
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Community		2	2	734	-	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	-	1	1	-		-
Social rental housing		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Housing development		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Other assets		5 256	5 265	10 119	-	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	-	2 560	2 560	-		-
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		877	877	502	-	512	512	-		-
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
Biological assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
Intangibles		-	-	-	-	-	-	-		-
Computers - software & programming		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Depreciation		23 834	23 844	29 480	-	13 909	13 909	-		-

Other supporting documentation Section 71 charts

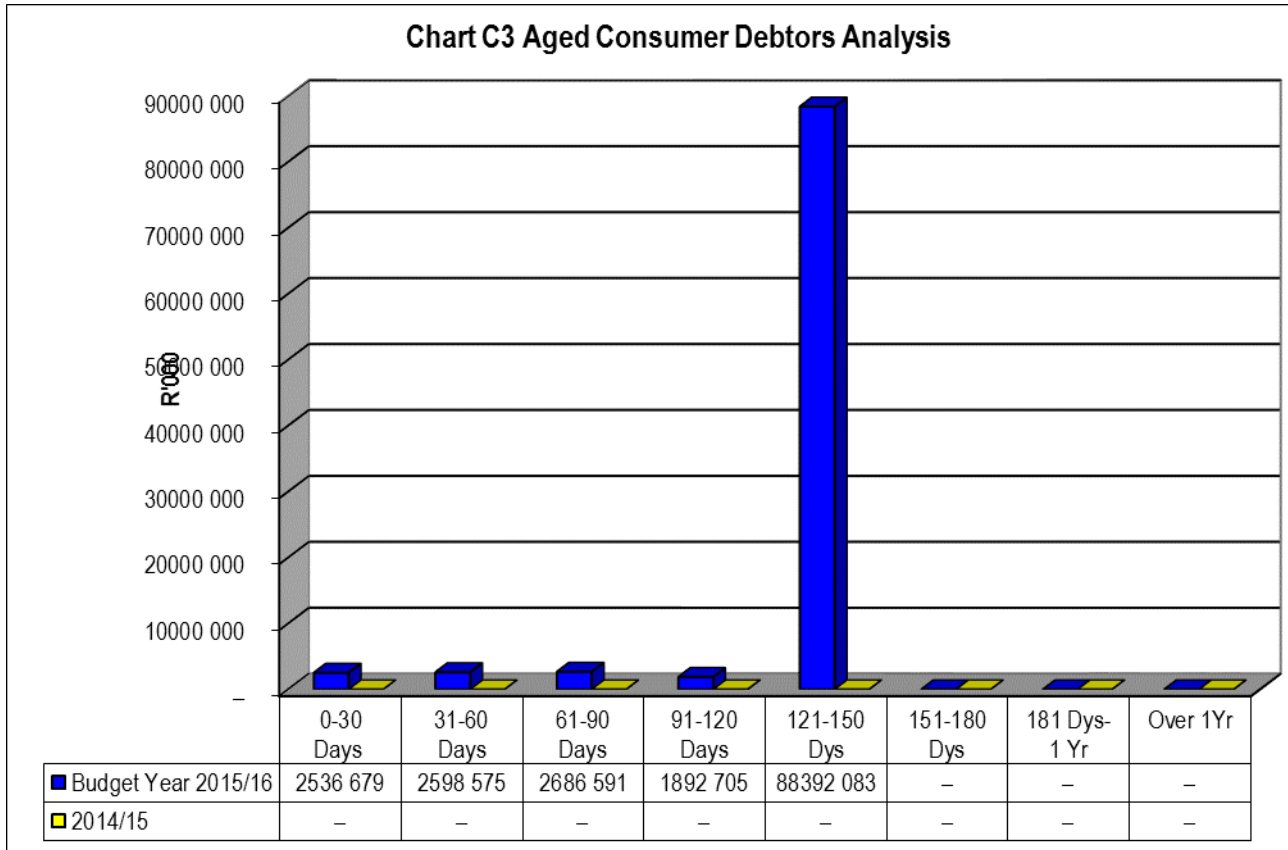
Capital expenditure monthly trend - actual vs target



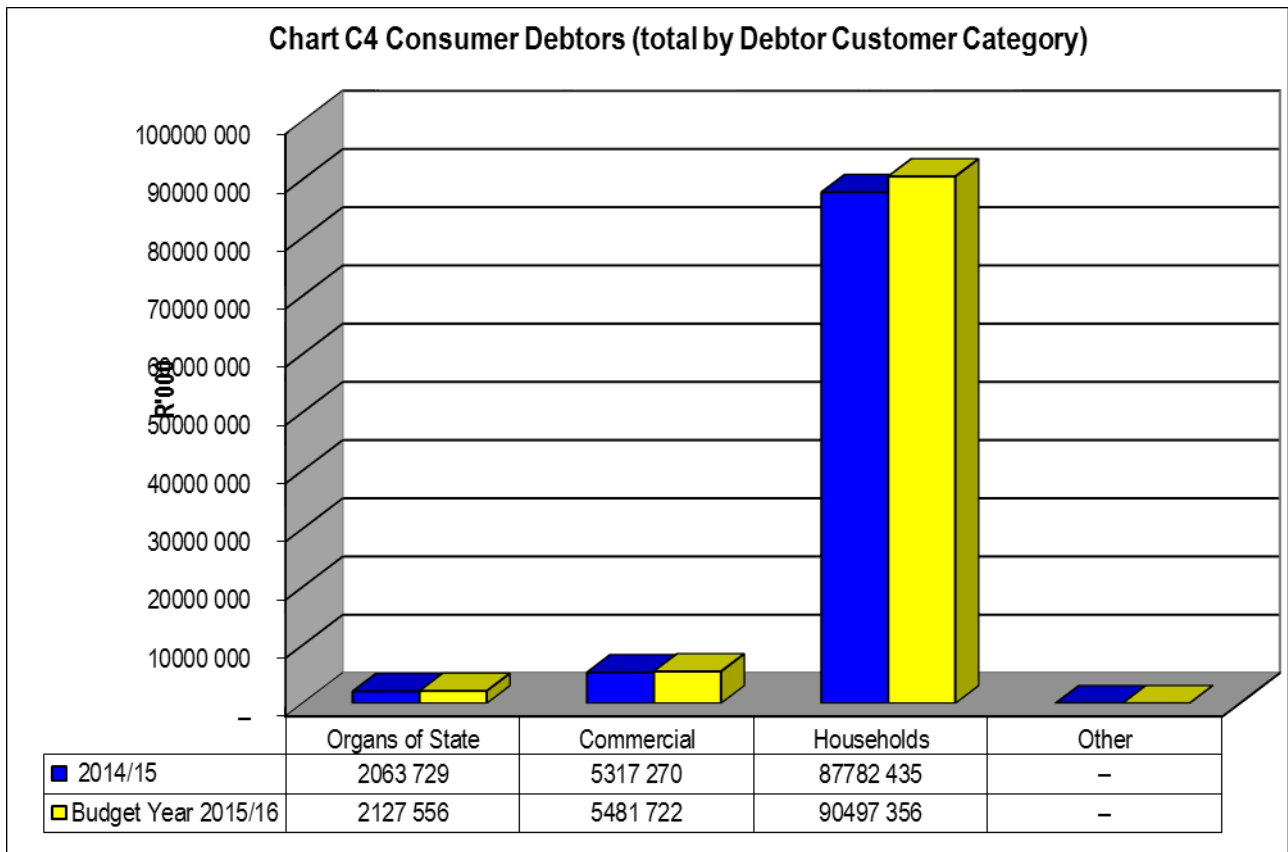
Capital expenditure – YTD actual vs YTD trend



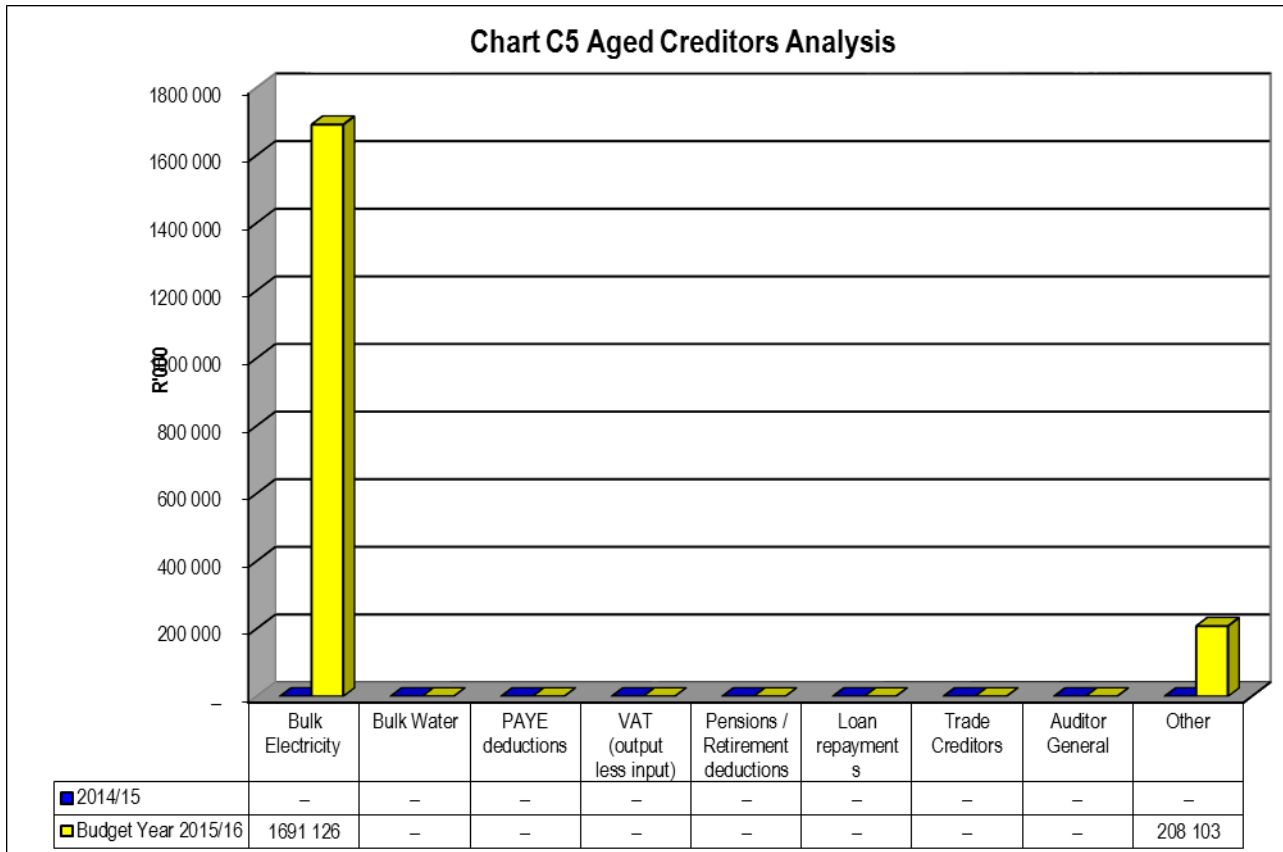
Debtors Age Analysis



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: -

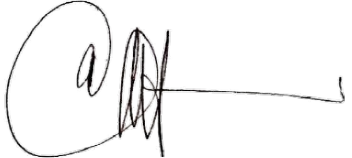
(Mark as appropriate)

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

For the quarter ending 31 March 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 APRIL 2016