



# Monthly Budget Statement

## April 2017

### **In-Year Report of the Municipality**

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

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## Glossary

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

**Budget** – The financial plan of the Municipality.

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

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

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

**FMG** – Financial Management Grant.

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

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

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

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

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

**MIG** – Municipal Infrastructure Grant.

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

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

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

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

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

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

**YTD** – Year to date

## **PART 1 – IN-YEAR REPORT**

### **Mayor's Report**

#### ***1.1 In-Year Report – Monthly Budget Report***

##### **1.1.1 Implementation of the budget in accordance with the SDBIP**

The results of the SDBIP for the first quarter ended 30 April 2017 will be tabled in a separate comprehensive quarterly report to council.

##### **1.1.2 Financial problems or risks facing the municipality**

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

##### **1.1.3 Other relevant information**

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

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

The positive cash flow remains stable.

## **Resolutions**

### ***IN-YEAR REPORTS 2016/2017***

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

#### ***RECOMMENDATION:***

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

## **Executive Summary**

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

### **Revenue by Source**

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

### **Borrowings**

The balance of borrowings amounts to R1 38 469 at the end of March 2017.

### **Operating expenditure by vote & type**

Current expenditure is 13% less than the YTD budget projections as at 30 April 2017.

### **Capital expenditure**

YTD Capital Expenditure amounts to R22.238m, or 70% of a total budget of R31.748m.

### **Cash flows**

The municipality started the year with a positive cashbook balance of R19 248 million. The 30 April 2017 closing balance is R24.658m. Refer to Table C7 for more details on the cash position.

### **Allocations received (National & Provincial Grants)**

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

### **Spending on Grants**

Spending on grants amounts to R 24.653m for the year to date ended April 2017 which includes Equitable Share, FMG and MIG.

### **Implementation of Supply Chain Management Policy:**

**Quarterly report ended 30 April 2017 on deviations within 10 working days in terms of SCM Regulation 36(2):**

DEVIATION FOR APRIL 2017					
DATE	SUPPLIERS NAME	DESCRIPTION	AMOUNT	ORDER NC	DEV NO
1/4/2017	Car towing Services	Transport Truck from Nought to	13 566.00	18237	1240
13/4/2017	Zest Electrical	Pumps: WTW VFD(VSDS)Failed	110 828.66	19889	1241
13/4/2017	Zest Electrical	Pumps: WTW VFD(VSDS)Failed	12 616.77	19888	1242
25/4/2017	Lawnmowers	2 Stihl FS 450 Brushcutters	20 800.00	18171	1243
21/4/2017	GRT Drilling & Escav.	Drilling holes&Drill rig+Compre	24 054.00	18244	1244
26/4/2017	Motor Trendz	Purchase Nissan NP300	170 544.31		1245
			352 409.74		

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

Month	SUPPLIER NAME	DESCRIPTION	AMOUNT
July 2016	Introstat /Buy 247	Stationery	135 226.37
August 2016	Nil	-----	-----
September 2016	Dipoa Construction	Water network	126 800.00
September 2016	Northern Cape Suppliers	Water network	157 642.80
September 2016	Umvulo Logistic	Services vehicles	155 349.50
October 2016	None		
November 2016	None		
December 2016	None		
January 2017	Tri-lectro	Transformer (Emergency)	R297 321.12
February 2017	KSB	Repairs: Pump	R245 131.84
April 2017	Zest Electrical	Pump: repairs	R110 828.66
April 2017	Mr L. Bomela	Purchase: Mercedes Benz Umso1	R130 000.00
April 2017	Mr JJM Hanse	Tender Revenue Management & MSCOA implementation	R198 400.00

**TENDERS AWARDED FOR THE TEN MONTHS: BIDS APPROVED**

MONTHS	Name of Bid	Amount Tendered VAT inclusive	Bidder awarded to	Date awarded	Date approval
July 2016	None				
August 2016	None				
September 2016	Upgrading of Voortrekker St from Gravel to a Block Paved Road	R399 372.00	Yirha Construction	8/09/2016	8/9/2016
October 2016	Proposals: Draft IDP for the period of 2017/18 to 2021/22 bid no 05/07/2016	R372 911.10	Ignite Advisory	17/10/2016	17/10/2016

October 2016	Quote Supply & delivery: Computers, Scanners & Microsoft Office 2016. Bid no 02/09/2016	R245 544.60	Ubertech IT Consulting & Services	17/10/2016	17/10/2016
January 2017	RFLIPF Truck Stop Trust	R7 667 205.00	Alienation Erf 1728 Colesberg	02/02/2017	30/01/2017
January 2017	Salani Group	R8 736 878.70	Contract no: 2/08/2016:Construction of Sports Complex in Noupoot	03/02/2017	30/01/2017
February 2017	None	None	None	None	None
April 2017	Mokoena Construction	R19 569 406.00	Upgrading of New Ouboks Gravel Arterial Street to Concrete Block Paved Street: Tender no: 01/11/2016	21/4/2017	19/4/2017

### Material variances

The table below summarises variances for projected revenue and expenditure.



**NC072 Umsobomvu - Supporting Table SC1 Material variance explanations - M10 April**

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>R thousands</b>			
<b>Revenue By Source</b>			
Property rates	173		
Property rates - penalties & collection charges	1		
Service charges - electricity revenue	(3 256)	Electricity usage is influenced by season.	As we are entering winter season, the usage will also increase.
Service charges - water revenue	1 512	Water usage is also influenced by season.	As we are entering winter season, the usage will also decrease.
Service charges - sanitation revenue	(8)		
Service charges - refuse revenue	264		
Service charges - other	-		
Rental of facilities and equipment	(47)	This depends on the usage of our facilities by the community	This will improve by the end of the financial year.
Interest earned - external investments	(35)		
Interest earned - outstanding debtors	296		
Dividends received	-		
Fines	1 305		
Licences and permits	(128)		
Agency services	-		
Transfers recognised - operational	-		
Other revenue	(3 663)		
Gains on disposal of PPE	-		
<b>Expenditure By Type</b>			
Employee related costs	(5 771)	We still have vacant position which need to be filled.	Increase revenue collection in order to be able to fill vacancies.
Remuneration of councillors	50		
Debt impairment	(1 547)	Debt impairment journals were not captured.	Make sure that these journals are captured monthly .
Depreciation & asset impairment	(7 309)	Depreciation&asset impairment journals were not captured.	Make sure that these journals are captured monthly .
Finance charges	(17)		
Bulk purchases	(2 299)	Water and Electricity usage is influenced by season.	As we are entering winter season, the usage will change.
Other materials	-		
Contracted services	-		
Transfers and grants	130		
Other expenditure	984		
Loss on disposal of PPE	(18)		
<b>Capital Expenditure</b>			
Governance and administration			
Executive and council	(580)		
Budget and treasury office	-		
Corporate services	-		
Community and public safety			
Community and social services	-		
Sport and recreation	-		
Public safety	-		
Housing	-		
Health	(9 367)		
Economic and environmental services			
Planning and development	(9 367)		
Road transport	-		
Environmental protection	9 337		
Trading services			
Electricity	7 674		
Water	6 338		
Waste water management	-		
Waste management	-		
Other	(610)		

**Performance in relation to SDBIP targets**

Separate report will be submitted.

**Remedial or corrective steps**

No remedial or corrective steps are required at this time.

# In-year budget statement tables

## Table C1: s71 Monthly Budget Statement Summary

NC072 Umsobomvu - Table C1 Monthly Budget Statement Summary - M10 April

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	8 361	8 958	9 032	729	7 700	7 527	173	2%	8 958
Service charges	40 132	65 572	66 272	5 126	49 520	51 008	(1 487)	-3%	60 038
Investment revenue	538	422	560	12	351	386	(35)	-9%	422
Transfers recognised - operational	39 345	40 052	40 840	-	40 383	40 383	-	-	40 052
Other own revenue	15 657	16 360	16 070	1 272	11 249	13 487	(2 237)	-17%	16 360
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>104 034</b>	<b>131 364</b>	<b>132 774</b>	<b>7 138</b>	<b>109 203</b>	<b>112 790</b>	<b>(3 586)</b>	<b>-3%</b>	<b>125 830</b>
Employee costs	37 333	47 216	45 979	3 278	33 019	38 790	(5 771)	-15%	46 548
Remuneration of Councillors	3 095	3 246	3 461	280	2 756	2 705	50	2%	3 246
Depreciation & asset impairment	28 120	29 407	29 442	-	17 197	24 506	(7 309)	-30%	29 407
Finance charges	1 814	310	230	13	168	186	(17)	-9%	2 178
Materials and bulk purchases	21 065	22 962	22 962	1 539	16 836	19 135	(2 299)	-12%	22 962
Transfers and grants	-	-	6 777	652	5 778	5 648	130	2%	-
Other expenditure	57 768	50 288	46 470	2 192	30 055	30 637	(582)	-2%	43 555
<b>Total Expenditure</b>	<b>149 196</b>	<b>153 430</b>	<b>155 322</b>	<b>7 953</b>	<b>105 810</b>	<b>121 606</b>	<b>(15 796)</b>	<b>-13%</b>	<b>147 896</b>
<b>Surplus/(Deficit)</b>	<b>(45 162)</b>	<b>(22 066)</b>	<b>(22 548)</b>	<b>(815)</b>	<b>3 393</b>	<b>(8 817)</b>	<b>12 210</b>	<b>-138%</b>	<b>(22 066)</b>
Transfers recognised - capital	60 044	28 964	29 776	-	-	24 137	(24 137)	-100%	28 964
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>14 882</b>	<b>6 898</b>	<b>7 228</b>	<b>(815)</b>	<b>3 393</b>	<b>15 320</b>	<b>(11 927)</b>	<b>-78%</b>	<b>6 898</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>14 882</b>	<b>6 898</b>	<b>7 228</b>	<b>(815)</b>	<b>3 393</b>	<b>15 320</b>	<b>(11 927)</b>	<b>-78%</b>	<b>6 898</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>78 179</b>	<b>29 641</b>	<b>31 748</b>	<b>1 148</b>	<b>22 238</b>	<b>22 848</b>	<b>(610)</b>	<b>-3%</b>	<b>-</b>
Capital transfers recognised	77 945	28 091	29 691	1 148	22 238	22 268	(30)	-0%	38 938
Public contributions & donations	-	-	-	-	-	-	-	-	50
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	234	1 550	2 057	-	-	580	(580)	-100%	707
<b>Total sources of capital funds</b>	<b>78 179</b>	<b>29 641</b>	<b>31 748</b>	<b>1 148</b>	<b>22 238</b>	<b>22 848</b>	<b>(610)</b>	<b>-3%</b>	<b>39 695</b>
<b>Financial position</b>									
Total current assets	57 409	36 291	68 499	-	27 621	-	-	-	69 265
Total non current assets	504 334	549 826	602 823	-	532 026	-	-	-	515 047
Total current liabilities	33 212	-	800	-	55 840	-	-	-	36 329
Total non current liabilities	26 209	4 374	36 893	-	18 890	-	-	-	26 188
<b>Community wealth/Equity</b>	<b>502 322</b>	<b>581 743</b>	<b>633 628</b>	<b>-</b>	<b>484 917</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>521 795</b>
<b>Cash flows</b>									
Net cash from (used) operating	36 296	34 115	37 027	(4 633)	28 494	42 625	14 131	33%	37 027
Net cash from (used) investing	(50 429)	(29 641)	(31 748)	(1 148)	(22 238)	(26 457)	(4 219)	16%	(31 748)
Net cash from (used) financing	(330)	(655)	(655)	(92)	(847)	(559)	288	-51%	(286)
<b>Cash/cash equivalents at the month/year end</b>	<b>19 947</b>	<b>27 542</b>	<b>23 872</b>	<b>(5 872)</b>	<b>24 658</b>	<b>34 857</b>	<b>10 199</b>	<b>29%</b>	<b>2 143 677</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	2 402	3 863	2 646	2 834	111 437	-	-	-	123 182
<b>Creditors Age Analysis</b>									
Total Creditors	2 395	-	-	-	-	-	-	-	2 395

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

NC072 Umsobomvu - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue - Standard</b>									
<i>Governance and administration</i>	41 588	53 032	53 226	911	47 082	44 194	2 888	7%	53 032
Executive and council	29 229	36 658	36 658	20	36 790	30 548	6 241	20%	36 658
Budget and treasury office	12 349	16 363	16 556	891	10 287	13 636	(3 349)	-25%	16 363
Corporate services	10	11	11	0	6	10	(4)	-39%	11
<i>Community and public safety</i>	7 324	10 655	10 153	839	10 470	8 879	1 591	18%	10 655
Community and social services	3 422	2 561	1 932	24	2 194	2 134	60	3%	2 561
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	3 902	8 094	8 221	816	8 275	6 745	1 530	23%	8 094
Housing	-	-	-	-	2	-	2	#DIV/0!	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	10 174	17 651	16 048	39	97	14 709	(14 612)	-99%	17 651
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	10 174	17 651	16 048	39	97	14 709	(14 612)	-99%	17 651
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	104 993	78 989	83 123	4 839	46 889	61 348	(14 459)	-24%	73 455
Electricity	33 486	47 105	50 415	2 040	22 818	39 086	(16 269)	-42%	46 904
Water	50 384	15 418	15 333	1 332	9 590	8 632	958	11%	10 197
Waste water management	14 349	9 417	10 218	839	8 264	7 754	510	7%	9 305
Waste management	6 773	7 050	7 158	629	6 217	5 875	342	6%	7 050
<i>Other</i>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>164 078</b>	<b>160 328</b>	<b>162 550</b>	<b>6 629</b>	<b>104 538</b>	<b>129 130</b>	<b>(24 592)</b>	<b>-19%</b>	<b>154 794</b>
<b>Expenditure - Standard</b>									
<i>Governance and administration</i>	37 950	46 024	45 814	2 597	32 739	38 353	(5 614)	-15%	46 024
Executive and council	12 887	21 772	20 161	1 469	14 841	18 144	(3 302)	-18%	21 772
Budget and treasury office	17 813	17 986	19 563	742	13 806	14 989	(1 182)	-8%	17 986
Corporate services	7 249	6 265	6 090	385	4 091	5 221	(1 130)	-22%	6 265
<i>Community and public safety</i>	9 695	18 455	18 710	1 529	15 866	15 368	498	3%	18 455
Community and social services	6 044	7 035	7 211	460	4 985	5 852	(867)	-15%	7 035
Sport and recreation	932	3 085	3 003	224	2 267	2 570	(304)	-12%	3 085
Public safety	2 140	7 566	7 678	788	7 971	6 305	1 666	26%	7 566
Housing	578	769	818	56	643	641	2	0%	769
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	17 688	17 741	16 856	479	10 616	14 784	(4 168)	-28%	17 741
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	17 688	17 741	16 856	479	10 616	14 784	(4 168)	-28%	17 741
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	83 863	71 211	73 943	2 841	46 589	54 731	(8 142)	-15%	65 677
Electricity	25 542	27 930	28 065	1 863	22 775	23 107	(332)	-1%	27 729
Water	32 990	27 326	26 663	496	14 532	18 420	(3 888)	-21%	22 104
Waste water management	14 016	9 527	10 742	310	6 228	7 846	(1 618)	-21%	9 415
Waste management	11 315	6 428	8 473	171	3 053	5 357	(2 304)	-43%	6 428
<i>Other</i>	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>149 196</b>	<b>153 430</b>	<b>155 322</b>	<b>7 445</b>	<b>105 810</b>	<b>123 236</b>	<b>(17 426)</b>	<b>-14%</b>	<b>147 896</b>
<b>Surplus/ (Deficit) for the year</b>	<b>14 882</b>	<b>6 898</b>	<b>7 228</b>	<b>(815)</b>	<b>(1 272)</b>	<b>5 894</b>	<b>(7 166)</b>	<b>-122%</b>	<b>6 898</b>

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) - M10 April

Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - EXECUTIVE & COUNCIL	29 229	36 658	36 658	20	36 790	30 548	6 241	20.4%	36 658
Vote 2 - FINANCE & ADMIN	12 358	16 374	16 568	892	10 292	13 645	(3 353)	-24.6%	17 334
Vote 3 - COMMUNITY SERVICES	7 324	10 655	10 153	839	10 469	8 879	1 589	17.9%	9 696
Vote 4 - TECHNICAL SERVICES	115 167	96 640	99 171	4 879	46 985	76 057	(29 071)	-38.2%	91 106
Vote 5 - Community	-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>164 078</b>	<b>160 328</b>	<b>162 550</b>	<b>6 629</b>	<b>104 536</b>	<b>129 130</b>	<b>(24 594)</b>	<b>-19.0%</b>	<b>154 794</b>
<b>Expenditure by Vote</b>									
Vote 1 - EXECUTIVE & COUNCIL	12 887	21 772	20 161	1 469	14 841	18 144	(3 302)	-18.2%	21 772
Vote 2 - FINANCE & ADMIN	25 063	24 251	25 653	1 127	17 897	20 209	(2 312)	-11.4%	27 720
Vote 3 - COMMUNITY SERVICES	9 695	18 455	18 710	1 529	15 866	15 368	498	3.2%	14 986
Vote 4 - TECHNICAL SERVICES	101 550	88 951	90 798	3 319	57 205	69 515	(12 309)	-17.7%	83 418
Vote 5 - Community	-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>149 195</b>	<b>153 430</b>	<b>155 322</b>	<b>7 445</b>	<b>105 810</b>	<b>123 236</b>	<b>(17 426)</b>	<b>-14.1%</b>	<b>147 896</b>
<b>Surplus/ (Deficit) for the year</b>	<b>14 884</b>	<b>6 898</b>	<b>7 228</b>	<b>(815)</b>	<b>(1 274)</b>	<b>5 894</b>	<b>(7 168)</b>	<b>-121.6%</b>	<b>6 898</b>

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) - M10 April**

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	8 144	8 742	8 742	705	7 458	7 285	173	2%	8 742
Property rates - penalties & collection charges	217	216	290	24	242	242	1	0%	216
Service charges - electricity revenue	22 883	35 899	35 901	2 081	22 444	25 700	(3 256)	-13%	30 840
Service charges - water revenue	8 311	13 936	13 945	1 630	13 133	11 621	1 512	13%	13 824
Service charges - sanitation revenue	8 447	9 000	9 690	819	8 065	8 073	(8)	0%	8 799
Service charges - refuse revenue	6 450	6 737	6 737	596	5 878	5 614	264	5%	6 737
Service charges - other	(5 958)	-	-	-	-	-	-	-	(162)
Rental of facilities and equipment	759	938	314	47	215	262	(47)	-18%	938
Interest earned - external investments	538	422	560	12	351	386	(35)	-9%	422
Interest earned - outstanding debtors	2 169	2 047	2 242	223	2 264	1 968	296	15%	2 047
Dividends received	-	-	-	-	-	-	-	-	-
Fines	672	5 586	5 586	609	5 960	4 655	1 305	28%	5 586
Licences and permits	-	2 533	2 662	207	2 090	2 219	(128)	-6%	2 529
Agency services	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	39 345	40 052	40 840	-	40 383	40 383	-	-	40 052
Other revenue	12 058	5 256	5 266	186	720	4 383	(3 663)	-84%	5 260
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>104 034</b>	<b>131 364</b>	<b>132 774</b>	<b>7 138</b>	<b>109 203</b>	<b>112 790</b>	<b>(3 586)</b>	<b>-3%</b>	<b>125 830</b>
<b>Expenditure By Type</b>									
Employee related costs	37 333	47 216	45 979	3 278	33 019	38 790	(5 771)	-15%	46 548
Remuneration of councillors	3 095	3 246	3 461	280	2 756	2 705	50	2%	3 246
Debt impairment	31 681	6 194	11 388	-	3 614	5 162	(1 547)	-30%	6 194
Depreciation & asset impairment	28 120	29 407	29 442	-	17 197	24 506	(7 309)	-30%	29 407
Finance charges	1 814	310	230	13	168	186	(17)	-9%	2 178
Bulk purchases	21 065	22 962	22 962	1 539	16 836	19 135	(2 299)	-12%	22 962
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	6 777	652	5 778	5 648	130	2%	-
Other expenditure	22 835	44 074	35 062	2 192	26 443	25 459	984	4%	37 341
Loss on disposal of PPE	3 251	20	20	-	(2)	17	(18)	-110%	20
<b>Total Expenditure</b>	<b>149 196</b>	<b>153 430</b>	<b>155 322</b>	<b>7 953</b>	<b>105 810</b>	<b>121 606</b>	<b>(15 796)</b>	<b>-13%</b>	<b>147 896</b>
<b>Surplus/(Deficit)</b>	<b>(45 162)</b>	<b>(22 066)</b>	<b>(22 548)</b>	<b>(815)</b>	<b>3 393</b>	<b>(8 817)</b>	<b>12 210</b>	<b>(0)</b>	<b>(22 066)</b>
Transfers recognised - capital	60 044	28 964	29 776	-	-	24 137	(24 137)	(0)	28 964
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>14 882</b>	<b>6 898</b>	<b>7 228</b>	<b>(815)</b>	<b>3 393</b>	<b>15 320</b>			<b>6 898</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>14 882</b>	<b>6 898</b>	<b>7 228</b>	<b>(815)</b>	<b>3 393</b>	<b>15 320</b>			<b>6 898</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>14 882</b>	<b>6 898</b>	<b>7 228</b>	<b>(815)</b>	<b>3 393</b>	<b>15 320</b>			<b>6 898</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>14 882</b>	<b>6 898</b>	<b>7 228</b>	<b>(815)</b>	<b>3 393</b>	<b>15 320</b>			<b>6 898</b>

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

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

NC072 Umsobomvu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M10 April

Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - EXECUTIVE & COUNCIL	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE & ADMIN	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES	54 000	-	-	-	-	-	-	-	-
Vote 5 - Community	-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>54 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - EXECUTIVE & COUNCIL	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE & ADMIN	234	1 550	2 057	-	-	580	(580)	-100%	-
Vote 3 - COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES	23 945	28 091	29 691	1 148	22 238	22 268	(30)	0%	-
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]	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>24 179</b>	<b>29 641</b>	<b>31 748</b>	<b>1 148</b>	<b>22 238</b>	<b>22 848</b>	<b>(610)</b>	<b>-3%</b>	<b>-</b>
<b>Total Capital Expenditure</b>	<b>78 179</b>	<b>29 641</b>	<b>31 748</b>	<b>1 148</b>	<b>22 238</b>	<b>22 848</b>	<b>(610)</b>	<b>-3%</b>	<b>-</b>
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>	<b>234</b>	<b>1 550</b>	<b>2 057</b>	<b>-</b>	<b>-</b>	<b>580</b>	<b>(580)</b>	<b>-100%</b>	<b>4 725</b>
Executive and council	-	-	-	-	-	-	-	-	34
Budget and treasury office	74	1 550	2 057	-	-	580	(580)	-100%	4 691
Corporate services	160	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52</b>
Community and social services	-	-	-	-	-	-	-	-	52
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>7 944</b>	<b>17 591</b>	<b>15 891</b>	<b>683</b>	<b>2 551</b>	<b>11 918</b>	<b>(9 367)</b>	<b>-79%</b>	<b>4 829</b>
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	7 944	17 591	15 891	683	2 551	11 918	(9 367)	-79%	4 829
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>70 001</b>	<b>10 500</b>	<b>13 800</b>	<b>465</b>	<b>19 687</b>	<b>10 350</b>	<b>9 337</b>	<b>90%</b>	<b>30 089</b>
Electricity	8 350	10 500	13 800	-	5 674	10 350	(4 676)	-45%	1 298
Water	54 000	-	-	465	7 674	-	7 674	#DIV/0!	28 791
Waste water management	7 651	-	-	-	6 338	-	6 338	#DIV/0!	-
Waste management	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard Classification</b>	<b>78 179</b>	<b>29 641</b>	<b>31 748</b>	<b>1 148</b>	<b>22 238</b>	<b>22 848</b>	<b>(610)</b>	<b>-3%</b>	<b>39 695</b>
<b>Funded by:</b>									
National Government	77 945	28 091	29 691	1 148	22 238	22 268	(30)	0%	38 938
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>77 945</b>	<b>28 091</b>	<b>29 691</b>	<b>1 148</b>	<b>22 238</b>	<b>22 268</b>	<b>(30)</b>	<b>0%</b>	<b>38 938</b>
<b>Public contributions &amp; donations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>
<b>Borrowing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>234</b>	<b>1 550</b>	<b>2 057</b>	<b>-</b>	<b>-</b>	<b>580</b>	<b>(580)</b>	<b>-100%</b>	<b>707</b>
<b>Total Capital Funding</b>	<b>78 179</b>	<b>29 641</b>	<b>31 748</b>	<b>1 148</b>	<b>22 238</b>	<b>22 848</b>	<b>(610)</b>	<b>-3%</b>	<b>39 695</b>

Capital expenditure is 3% less than the YTD budget at 30 April 2017.

## Table C6: Monthly Budget Statement - Financial Position

NC072 Umsobomvu - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	2015/16	Budget Year 2016/17			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	10 440	12 000	39 524	23 830	12 505
Call investment deposits	9 507			828	5 943
Consumer debtors	30 201	24 291	28 975	3 846	43 345
Other debtors	6 856			(1 293)	7 075
Current portion of long-term receivables	7			-	3
Inventory	398	-	-	410	394
<b>Total current assets</b>	<b>57 409</b>	<b>36 291</b>	<b>68 499</b>	<b>27 621</b>	<b>69 265</b>
<b>Non current assets</b>					
Long-term receivables	-			-	-
Investments	-			-	-
Investment property	1 655	1 655	1 655	2 061	2 061
Investments in Associate	-			-	-
Property, plant and equipment	502 606	546 621	599 618	529 886	512 927
Agricultural	-			-	-
Biological assets	-			-	-
Intangible assets	73	1 550	1 550	79	59
Other non-current assets	-	-	-	-	-
<b>Total non current assets</b>	<b>504 334</b>	<b>549 826</b>	<b>602 823</b>	<b>532 026</b>	<b>515 047</b>
<b>TOTAL ASSETS</b>	<b>561 743</b>	<b>586 117</b>	<b>671 322</b>	<b>559 647</b>	<b>584 312</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-			-	-
Borrowing	933		800	-	911
Consumer deposits	697			797	742
Trade and other payables	30 657			55 043	33 735
Provisions	925			-	941
<b>Total current liabilities</b>	<b>33 212</b>	<b>-</b>	<b>800</b>	<b>55 840</b>	<b>36 329</b>
<b>Non current liabilities</b>					
Borrowing	3 300	4 374	3 585	1 579	2 279
Provisions	22 909		33 308	17 311	23 909
<b>Total non current liabilities</b>	<b>26 209</b>	<b>4 374</b>	<b>36 893</b>	<b>18 890</b>	<b>26 188</b>
<b>TOTAL LIABILITIES</b>	<b>59 421</b>	<b>4 374</b>	<b>37 693</b>	<b>74 730</b>	<b>62 517</b>
<b>NET ASSETS</b>	<b>502 322</b>	<b>581 743</b>	<b>633 628</b>	<b>484 917</b>	<b>521 795</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	502 322	581 743	633 628	484 917	521 795
Reserves	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>502 322</b>	<b>581 743</b>	<b>633 628</b>	<b>484 917</b>	<b>521 795</b>

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 - M10 April

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates, penalties & collection charges	4 102	8 958	8 742	370	5 109	7 285	(2 176)	-30%	8 742
Service charges	35 682	57 167	55 510	2 349	29 677	46 258	(16 582)	-36%	55 510
Other revenue	15 474	14 313	13 828	957	25 954	11 524	14 430	125%	13 828
Government - operating	34 502	40 925	40 840	-	40 383	40 840	(457)	-1%	40 840
Government - capital	38 942	28 091	29 776	-	38 126	29 776	8 351	28%	29 776
Interest	693	2 469	2 802	258	1 182	2 335	(1 153)	-49%	2 802
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(92 633)	(107 962)	(107 464)	(7 839)	(105 557)	(89 553)	16 004	-18%	(107 464)
Finance charges	(466)	(310)	(230)	(13)	(168)	(192)	(23)	12%	(230)
Transfers and Grants	-	(9 537)	(6 777)	(716)	(6 211)	(5 648)	563	-10%	(6 777)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>36 296</b>	<b>34 115</b>	<b>37 027</b>	<b>(4 633)</b>	<b>28 494</b>	<b>42 625</b>	<b>14 131</b>	<b>33%</b>	<b>37 027</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	(50 429)	(29 641)	(31 748)	(1 148)	(22 238)	(26 457)	(4 219)	16%	(31 748)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(50 429)</b>	<b>(29 641)</b>	<b>(31 748)</b>	<b>(1 148)</b>	<b>(22 238)</b>	<b>(26 457)</b>	<b>(4 219)</b>	<b>16%</b>	<b>(31 748)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(330)	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	145	145	4	72	121	(49)	-40%	145
<b>Payments</b>									
		(800)	(800)	(96)	(919)	(680)	239	-35%	(800)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(330)</b>	<b>(655)</b>	<b>(655)</b>	<b>(92)</b>	<b>(847)</b>	<b>(559)</b>	<b>288</b>	<b>-51%</b>	<b>(286)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(14 463)</b>	<b>3 819</b>	<b>4 624</b>	<b>(5 872)</b>	<b>5 410</b>	<b>15 609</b>			<b>2 124 429</b>
Cash/cash equivalents at beginning:	34 410	23 723	19 248	-	19 248	19 248			19 248
Cash/cash equivalents at month/year end:	19 947	27 542	23 872	(5 872)	24 658	34 857			2 143 677

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R24.658m.

The municipality started the year with a positive cashbook balance of R19.248 million. The April 2017 closing balance is R24.658m. Refer to Supporting Table SC9 for more details on the cash position.



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

NC072 Umsobomvu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

Description	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Cash Receipts By Source</b>															
Property rates	384	647	510	508	447	591	837	414	400	370		3 633	8 742	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-		216	216	-	-
Service charges - electricity revenue	1 558	2 249	2 827	2 332	2 209	1 963	1 390	2 883	1 804	1 712		9 914	30 840	-	-
Service charges - water revenue	334	453	477	376	462	530	396	615	406	333		9 440	13 824	-	-
Service charges - sanitation revenue	246	311	404	251	442	370	297	334	249	194		5 699	8 799	-	-
Service charges - refuse	112	151	136	119	135	123	117	141	124	109		5 470	6 737	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-		(162)	(162)	-	-
Rental of facilities and equipment	6	4	12	6	7	12	30	13	9	39		801	938	-	-
Interest earned - external investments	8	95	18	80	22	17	40	33	26	12		71	422	-	-
Interest earned - outstanding debtors	-	-	-	-	-	20	488	102	(25)	247		1 216	2 047	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Fines	448	387	413	400	333	252	683	1 520	915	609		(374)	5 586	-	-
Licences and permits	165	174	291	224	181	198	281	134	236	207		439	2 529	-	-
Agency services	24	26	-	31	18	53	-	32	48	-		(231)	-	-	-
Transfer receipts - operating	15 274	1 825	-	785	-	12 219	-	-	10 281	-		(331)	40 052	-	-
Other revenue	67	4 099	5 088	4 970	374	1 959	402	234	240	103		(12 276)	5 260	-	-
<b>Cash Receipts by Source</b>	<b>18 626</b>	<b>10 421</b>	<b>10 175</b>	<b>10 081</b>	<b>4 631</b>	<b>18 307</b>	<b>4 961</b>	<b>6 455</b>	<b>14 712</b>	<b>3 935</b>	<b>-</b>	<b>23 526</b>	<b>125 830</b>	<b>-</b>	<b>-</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	2 525	250	2 230	3 785	4 306	13 744	450	2 300	8 536	-		(9 162)	28 964	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-		20	20	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Increase in consumer deposits	9	8	12	12	7	5	6	6	5	4		(58)	14	761	-
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Change in non-current investments	-	-	-	-	-	-	-	-	-	-		-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>21 160</b>	<b>10 679</b>	<b>12 417</b>	<b>13 878</b>	<b>8 944</b>	<b>32 056</b>	<b>5 416</b>	<b>8 761</b>	<b>23 253</b>	<b>3 939</b>	<b>-</b>	<b>14 325</b>	<b>154 828</b>	<b>761</b>	<b>-</b>
<b>Cash Payments by Type</b>															
Employee related costs	3 217	3 212	3 217	3 168	3 264	3 307	3 422	3 651	3 283	3 278		13 529	46 548	-	-
Remuneration of councillors	257	275	276	277	277	280	277	277	280	280		491	3 246	-	-
Interest paid	21	20	19	18	18	16	16	15	13	13		2 010	2 178	-	-
Bulk purchases - Electricity	-	3 004	2 841	1 488	1 512	1 502	1 631	1 544	1 406	1 511		6 214	22 652	-	-
Bulk purchases - Water & Sewer	38	44	32	44	40	48	55	43	27	26		(86)	310	-	-
Other materials	-	-	-	-	-	-	-	-	-	-		9	9	401	-
Contracted services	284	63	46	-	98	-	46	92	46	-		(675)	-	-	-
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-		8 066	8 066	1 745	-
Grants and subsidies paid - other	509	498	566	880	539	575	605	683	639	716		(6 211)	-	-	-
General expenses	1 413	3 655	5 094	3 658	4 141	2 816	2 502	2 563	2 723	1 892		6 884	37 341	-	-
<b>Cash Payments by Type</b>	<b>5 739</b>	<b>10 771</b>	<b>12 091</b>	<b>9 533</b>	<b>9 890</b>	<b>8 543</b>	<b>8 553</b>	<b>8 868</b>	<b>8 417</b>	<b>7 715</b>	<b>-</b>	<b>30 230</b>	<b>120 350</b>	<b>2 146</b>	<b>-</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	-	3 681	2 026	5	4 329	2 784	2 090	2 522	3 654	1 148		(22 238)	-	-	-
Repayment of borrowing	88	88	89	91	91	92	93	94	96	96		(200)	718	1 779	-
Other Cash Flows/Payments	9 012	3 607	2 411	5 554	(736)	678	(36)	24	452	853		18 940	7 240	-	-
<b>Total Cash Payments by Type</b>	<b>14 839</b>	<b>18 148</b>	<b>16 616</b>	<b>15 182</b>	<b>13 573</b>	<b>12 097</b>	<b>10 700</b>	<b>11 507</b>	<b>12 618</b>	<b>9 811</b>	<b>-</b>	<b>26 732</b>	<b>128 308</b>	<b>3 925</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>6 321</b>	<b>(7 469)</b>	<b>(4 199)</b>	<b>(1 304)</b>	<b>(4 630)</b>	<b>19 958</b>	<b>(5 284)</b>	<b>(2 746)</b>	<b>10 635</b>	<b>(5 872)</b>	<b>-</b>	<b>(12 407)</b>	<b>26 520</b>	<b>(3 164)</b>	<b>-</b>
Cash/cash equivalents at the monthly/year beginning:	19 248	25 569	18 100	13 901	12 597	7 967	27 925	22 642	19 896	30 530	24 658	24 658	19 248	45 768	42 604
Cash/cash equivalents at the monthly/year end:	25 569	18 100	13 901	12 597	7 967	27 925	22 642	19 896	30 530	24 658	24 658	12 251	45 768	42 604	42 604

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 - M10 April											
Description	NT Code	Budget Year 2016/17								Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr		
<b>R thousands</b>											
<b>Debtors Age Analysis By Income Source</b>											
Trade and Other Receivables from Exchange Transactions - Water	1200	213	2 104	998	1 051	41 613				45 979	42 664
Trade and Other Receivables from Exchange Transactions - Electricity	1300	991	515	486	624	4 504				7 121	5 129
Receivables from Non-exchange Transactions - Property Rates	1400	424	275	237	279	9 196				10 411	9 475
Receivables from Exchange Transactions - Waste Water Management	1500	594	541	516	473	19 602				21 726	20 074
Receivables from Exchange Transactions - Waste Management	1600	247	395	378	378	23 831				25 229	24 209
Receivables from Exchange Transactions - Property Rental Debtors	1700	(64)	30	29	28	3 646				3 669	3 674
Interest on Arrear Debtor Accounts	1810	-	-	-	-	9 031				9 031	9 031
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-				-	-
Other	1900	(3)	3	1	1	14				17	15
<b>Total By Income Source</b>	<b>2000</b>	<b>2 402</b>	<b>3 863</b>	<b>2 646</b>	<b>2 834</b>	<b>111 437</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>123 182</b>	<b>114 271</b>
<b>2015/16 - totals only</b>											
<b>Debtors Age Analysis By Customer Group</b>											
Organs of State	2200	365	527	590	468	2 887				4 837	3 355
Commercial	2300	740	248	196	371	3 747				5 302	4 119
Households	2400	1 297	3 088	1 861	1 995	104 803				113 043	106 798
Other	2500	-	-	-	-	-				-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>2 402</b>	<b>3 863</b>	<b>2 646</b>	<b>2 834</b>	<b>111 437</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>123 182</b>	<b>114 271</b>

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		
<b>2016</b>						
July	2 784	15 171 206	75 655 719	90 826 925		16.70%
August		15 761 366	84 963 976	100 725 342		15.65%
September	2 160	17 449 656	84 076 485	101 526 141		17.19%
October	2 146	20 333 691	84 894 717	105 228 408		19.32%
November	2 146	23 554 396	85 827 007	109 381 403		21.53%
December	2 146	18 587 500	86 852 934	105 440 434		17.63%
<b>2017</b>						
January	2 161	19 012 719	88 002 061	107 014 780		17.77%
February	2 613	20 028 246	88 391 750	108 419 996		18.47%
March	2 613	21 413 649	89 242 892	110 656 541		19.35%
April	2 620	22 117 014	90 925 725	113 042 739		19.57%

#### Summary of Debtors Age Analysis

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	Total
<b>2016/2017</b>						
July	-1 796 239	2 632 385	2 402 616	2 008 161	94 894 035	100 140 959
August	3 100 906	5 756 200	2 221 002	2 206 275	96 691 214	109 975 597
September	3 167 556	3 036 052	4 068 602	2 055 749	98 580 539	110 908 498
October	5 236 881	2 985 489	2 788 339	3 907 235	99 400 225	114 318 170
November	5 913 184	5 248 624	2 523 118	2 615 249	102 762 885	119 063 060
December	4 610 438	2 909 777	2 390 261	2 408 838	104 583 427	116 902 741
January	2 983 244	2 702 380	2 536 394	2 312 728	106 138 235	116 672 980
February	2 154 489	3 151 050	2 358 162	2 363 212	107 590 124	117 617 037
March	2 990 987	2 815 375	2 924 958	2 254 877	109 332 991	120 319 188
April	2 401 555	3 862 834	2 646 442	2 834 024	111 437 177	123 182 033

## Creditors' analysis

### Supporting Table SC4

NC072 Umsobomvu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2016/17								
		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
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	1 857								1 857
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	538								538
<b>Total By Customer Type</b>	<b>1000</b>	<b>2 395</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 395</b>

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

The payment of creditors is within requirements of the MFMA.

## Investment portfolio analysis

### Supporting Table SC5

NC072 Umsobomvu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
<b>Municipality</b>								
CAPITAL REPLACEMENT 1	Call	Notice	3 Months	-	0.0%	84	-	84
HOUSING DEVELOPMENT	Call	Notice	3 Months	-	0.0%	151	-	151
HOUSING DEVELOPMENT	Call	Notice		-		24	-	24
CAPITAL REPLACEMENT 4	3 Months	Notice		-		133	-	133
CAPITAL REPLACEMENT	Call	Notice		0	%	12	0	12
CAPITAL REPLACEMENT 5	Call	Notice		6		417	6	424
20-7482-3674	Call	Notice		-		-	-	-
<b>Municipality sub-total</b>				6		822	6	828
<b>TOTAL INVESTMENTS AND INTEREST</b>				6		822	6	828

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

The municipality has no long term investments.

# Allocation and grant receipts and expenditure

## Supporting Table SC6 – Grant receipts

NC072 Umsobomvu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

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

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 - M10 April

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>38 206</b>	<b>39 356</b>	<b>39 271</b>	<b>22</b>	<b>6 968</b>	<b>35 698</b>	<b>(28 173)</b>	<b>-78.9%</b>	<b>35 673</b>
Equitable share	34 931	36 658	36 658		5 126	32 382	(27 256)	-84.2%	32 382
FINANCE MANAGEMENT	1 932	1 825	1 825	22	1 842	1 825	17	0.9%	1 800
MSIG	940	-	-			934	(934)	-100.0%	934
MIG ADMIN - PMU	403	873	788	-	-	557	-		557
Energy Efficiency and Demand Management									
SUBSIDY STATE									
Other transfers and grants [insert description]									
<b>Provincial Government:</b>	<b>1 542</b>	<b>1 569</b>	<b>1 569</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
DEPT ART & CULTURE (LIBRARY)	1 542	1 569	1 569						
YOUTH PROGRAMS	-	-	-						
IMMUNISATION GRANT	-	-	-						
Other transfers and grants [insert description]	-	-	-						
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
DISTRICT MUNICIPALITY	-	-	-						
Other transfers and grants [insert description]	-	-	-						
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
IEC INFRASTRUCTURE	-	-	-						
Other transfers and grants [insert description]	-	-	-						
<b>Total operating expenditure of Transfers and Grants:</b>	<b>39 748</b>	<b>40 925</b>	<b>40 840</b>	<b>22</b>	<b>6 968</b>	<b>35 698</b>	<b>(28 173)</b>	<b>-78.9%</b>	<b>35 673</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>77 945</b>	<b>28 091</b>	<b>29 776</b>	<b>634</b>	<b>14 380</b>	<b>21 869</b>	<b>3 592</b>	<b>16.4%</b>	<b>43 091</b>
RBIG - DWAF	54 000	-	-	466	3 592	-	3 592	#DIV/0!	30 000
HOUSING PROJECTS	-	-	-						
EEDG	7 000	8 000	11 300	-	2 326	8 000			-
MIG - CAPITAL	14 595	16 591	14 976	-	7 640	10 591			10 591
INEP	1 350	2 500	2 500	-	43	2 500			1 500
EPWP	1 000	1 000	1 000	168	778	778			1 000
<b>Provincial Government:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 500</b>	<b>(2 500)</b>	<b>-100.0%</b>	<b>2 500</b>
DISASTER	-	-	-			2 500	(2 500)	-100.0%	2 500
DEPRT OF SAFETY	-	-	-						
EPWP	-	-	-						
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	-	-	-						
	-	-	-						
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Kgotso Pula Nala	-	-	-						
<b>Total capital expenditure of Transfers and Grants</b>	<b>77 945</b>	<b>28 091</b>	<b>29 776</b>	<b>634</b>	<b>14 380</b>	<b>24 369</b>	<b>1 092</b>	<b>4.5%</b>	<b>45 591</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>117 693</b>	<b>69 016</b>	<b>70 616</b>	<b>655</b>	<b>21 348</b>	<b>60 067</b>	<b>(27 080)</b>	<b>-45.1%</b>	<b>81 264</b>

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 - M10 April

Description	Budget Year 2016/17				
	Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>					
<b>EXPENDITURE</b>					
<b>Operating expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	-	-	-	-	
Equitable share					
FINANCE MANAGEMENT					
Energy Efficiency and Demand Management					
SUBSIDY STATE					
Other transfers and grants [insert description]					
<b>Provincial Government:</b>	-	-	-	-	
DEPT ART & CULTURE (LIBRARY)					
IMMUNISATION GRANT					
Other transfers and grants [insert description]					
<b>District Municipality:</b>	-	-	-	-	
<i>DISTRICT MUNICIPALITY</i>					
<b>Other grant providers:</b>	-	-	-	-	
<i>IEC INFRASTRUCTURE</i>					
<b>Total operating expenditure of Approved Roll-overs</b>	-	-	-	-	
<b>Capital expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	3 305	-	-	3 305	100.0%
EEDG	3 305			3 305	100.0%
<b>Provincial Government:</b>	-	-	-	-	
<b>District Municipality:</b>	-	-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>	3 305	-	-	3 305	100.0%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	3 305	-	-	3 305	100.0%

# Expenditure on councillor allowances and employee benefits

## Supporting Table SC8

NC072 Umsobomvu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	2 700	3 246	3 461	243	2 424	2 705	(281)	-10%	3 246
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	186	-	-	15	137	-	137	#DIV/0!	-
Cellphone Allowance	209	-	-	22	195	-	195	#DIV/0!	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	<b>3 095</b>	<b>3 246</b>	<b>3 461</b>	<b>280</b>	<b>2 756</b>	<b>2 705</b>	<b>50</b>	<b>2%</b>	<b>3 246</b>
% increase		4.9%	11.8%						4.9%
<b>Senior Managers of the Municipality</b>									
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	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% increase									
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	27 791	34 340	33 663	2 449	24 228	28 617	(4 388)	-15%	34 340
Pension and UIF Contributions	3 949	5 047	5 378	344	3 474	4 206	(733)	-17%	5 047
Medical Aid Contributions	758	879	944	73	709	732	(23)	-3%	879
Overtime	1 459	2 398	1 702	137	1 373	1 998	(625)	-31%	2 398
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	467	555	584	42	385	463	(78)	-17%	555
Cellphone Allowance	-	-	-	5	24	-	24	#DIV/0!	-
Housing Allowances	372	9	256	31	310	8	303	3954%	9
Other benefits and allowances	2 977	3 646	592	198	2 516	3 038	(522)	-17%	3 646
Payments in lieu of leave	-	-	2 519	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	201	341	-	-	(333)	333	-100%	(399)
<b>Sub Total - Other Municipal Staff</b>	<b>37 772</b>	<b>47 076</b>	<b>45 979</b>	<b>3 278</b>	<b>33 019</b>	<b>38 730</b>	<b>(5 711)</b>	<b>-15%</b>	<b>46 476</b>
% increase		24.6%	21.7%						23.0%
<b>Total Parent Municipality</b>	<b>40 867</b>	<b>50 322</b>	<b>49 440</b>	<b>3 558</b>	<b>35 775</b>	<b>41 435</b>	<b>(5 660)</b>	<b>-14%</b>	<b>49 722</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>									
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>40 867</b>	<b>50 322</b>	<b>49 440</b>	<b>3 558</b>	<b>35 775</b>	<b>41 435</b>	<b>(5 660)</b>	<b>-14%</b>	<b>49 722</b>
% increase		23.1%	21.0%						21.7%
<b>TOTAL MANAGERS AND STAFF</b>	<b>37 772</b>	<b>47 076</b>	<b>45 979</b>	<b>3 278</b>	<b>33 019</b>	<b>38 730</b>	<b>(5 711)</b>	<b>-15%</b>	<b>46 476</b>

# Financial Performance

## Supporting Table SC2

NC072 Umsobomvu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

Description of financial indicator	Basis of calculation	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.2%	19.4%	19.1%	0.2%	3.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	6.9%	0.8%	0.7%	11.7%	7.1%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	172.9%	0.0%	8560.8%	49.5%	190.7%
Liquidity Ratio	Monetary Assets/Current Liabilities	60.1%	0.0%	4939.6%	44.2%	50.8%
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	35.6%	18.5%	21.8%	2.3%	40.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))					
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source					
Employee costs	Employee costs/Total Revenue - capital revenue	35.9%	35.9%	34.6%	30.2%	37.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	28.8%	22.6%	22.3%	0.2%	4.3%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year					
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services					
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure					
Monetary assets		19 947	12 000	39 524	24 658	18 448
Total Revenue (excluding capital transfers and contributions)		104 034	131 364	132 774	109 203	125 830
Transfers recognised - operational		39 345	40 052	40 840	40 383	40 052
Transfers recognised - capital		60 044	28 964	29 776		28 964
Debt service payments		693	1 669	2 002	(1 087)	(1 030)
Outstanding debtors (receivables)		37 064	24 291	28 975	2 553	50 423
Annual services revenue		40 132	65 572	66 272	49 520	
Cash + investments	Including LT investments	19 947	12 000	39 524	24 658	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 - M10 April

Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	4 733	3 250	2 646	1 758	1 758	2 646	888	33.6%	4%
August	4 733	3 167	2 646	3 681	5 439	5 291	(148)	-2.8%	13%
September	4 733	3 167	2 646	2 026	7 465	7 937	472	6.0%	18%
October	4 733	3 167	2 646	5	7 469	10 583	3 113	29.4%	18%
November	4 733	3 167	2 646	4 329	11 798	13 228	1 430	10.8%	29%
December	4 733	3 167	2 646	2 784	14 582	15 874	1 292	8.1%	36%
January	4 733	3 167	2 646	2 090	16 672	18 520	1 848	10.0%	41%
February	4 733	3 667	2 646	2 522	19 194	21 165	1 971	9.3%	47%
March	4 733	3 667	2 646	3 654	22 848	23 811	963	4.0%	56%
April	4 733	3 717	2 646	6 028	28 876	26 457	(2 419)	-9.1%	0
May	4 733	3 167	2 646	1 148	30 023	29 102	(921)	-3.2%	0
June	4 733	4 083	2 646			31 748	-		
<b>Total Capital expenditure</b>	<b>56 792</b>	<b>40 550</b>	<b>31 748</b>	<b>30 023</b>					

# Other supporting documentation

## Supporting Table SC13a

NC072 Umsobomvu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	77 945	28 091	29 691	1 148	22 238	22 268	30	0.1%	39 000
Infrastructure - Road transport	7 944	17 591	15 891	683	2 551	11 918	9 367	78.6%	6 000
Roads, Pavements & Bridges	7 944	17 591	15 891	683	2 551	11 918	9 367	78.6%	6 000
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	8 350	10 500	13 800	-	5 674	10 350	4 676	45.2%	1 500
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	7 000	8 000	11 300	-	4 753	8 475	3 722	43.9%	1 500
Street Lighting	1 350	2 500	2 500	-	922	1 875	953	50.8%	-
Infrastructure - Water	54 000	-	-	465	7 674	-	(7 674)	#DIV/0!	31 500
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	54 000	-	-	465	7 674	-	(7 674)	#DIV/0!	31 500
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	7 651	-	-	-	6 338	-	(6 338)	#DIV/0!	-
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	7 651	-	-	-	6 338	-	(6 338)	#DIV/0!	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	160	-	340	-	-	-	-	-	-
General vehicles	160	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	340	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	74	1 550	1 717	-	-	580	580	100.0%	1 550
Computers - software & programming	74	1 550	17	-	-	-	-	-	-
Other	-	-	1 700	-	-	580	580	100.0%	1 550
<b>Total Capital Expenditure on new assets</b>	<b>78 179</b>	<b>29 641</b>	<b>31 748</b>	<b>1 148</b>	<b>22 238</b>	<b>22 848</b>	<b>610</b>	<b>2.7%</b>	<b>40 550</b>

# Supporting Table SC13b

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

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
<i>Roads, Pavements &amp; Bridges</i>									
<i>Storm water</i>									
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
<i>Generation</i>									
<i>Transmission &amp; Reticulation</i>									
<i>Street Lighting</i>									
Infrastructure - Water	-	-	-	-	-	-	-	-	-
<i>Dams &amp; Reservoirs</i>									
<i>Water purification</i>									
<i>Reticulation</i>									
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>									
<i>Sewerage purification</i>									
Infrastructure - Other	-	-	-	-	-	-	-	-	-
<i>Waste Management</i>									
<i>Transportation</i>									
<i>Gas</i>									
<i>Other</i>									
<b>Community</b>	-	-	-	-	-	-	-	-	-
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									
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings									
Other									
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development									
Other									
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
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									
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
Computers - software & programming									
Other									
<b>Total Capital Expenditure on renewal of existing ass</b>	-	-	-	-	-	-	-	-	-

# Supporting Table SC13c

NC072 Umsobomvu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>1 352</b>	<b>2 031</b>	<b>2 031</b>	<b>174</b>	<b>1 747</b>	<b>1 693</b>	<b>(54)</b>	<b>-3.2%</b>	<b>2 031</b>
Infrastructure - Road transport	429	370	370	4	219	308	89	29.0%	370
Roads, Pavements & Bridges	429	370	370	4	219	308	89	29.0%	370
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	548	911	911	151	750	759	10	1.3%	911
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	548	691	691	151	649	576	(74)	-12.8%	691
Street Lighting	-	220	220	-	100	183	83	45.4%	220
Infrastructure - Water	172	500	500	19	760	417	(344)	-82.5%	500
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	172	500	500	19	760	417	(344)	-82.5%	500
Infrastructure - Sanitation	203	250	250	-	18	208	190	91.4%	250
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	203	250	250	-	18	208	190	91.4%	250
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	<b>9</b>	<b>25</b>	<b>25</b>	<b>-</b>	<b>2</b>	<b>21</b>	<b>19</b>	<b>92.1%</b>	<b>25</b>
Parks & gardens	5	5	5	-	2	4	3	61.2%	5
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	4	20	20	-	-	16	16	100.0%	20
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>1 434</b>	<b>1 566</b>	<b>1 566</b>	<b>60</b>	<b>932</b>	<b>1 305</b>	<b>373</b>	<b>28.6%</b>	<b>1 566</b>
General vehicles	958	1 012	1 012	67	722	843	120	14.3%	1 012
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	104	269	269	(10)	112	224	112	49.9%	269
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	1	35	35	-	3	29	26	90.1%	35
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	371	248	248	3	94	207	112	54.3%	248
Other Land	-	3	3	-	-	3	3	100.0%	3
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
List sub-class	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
List sub-class	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	<b>2 795</b>	<b>3 622</b>	<b>3 622</b>	<b>233</b>	<b>2 681</b>	<b>3 018</b>	<b>337</b>	<b>11.2%</b>	<b>3 622</b>

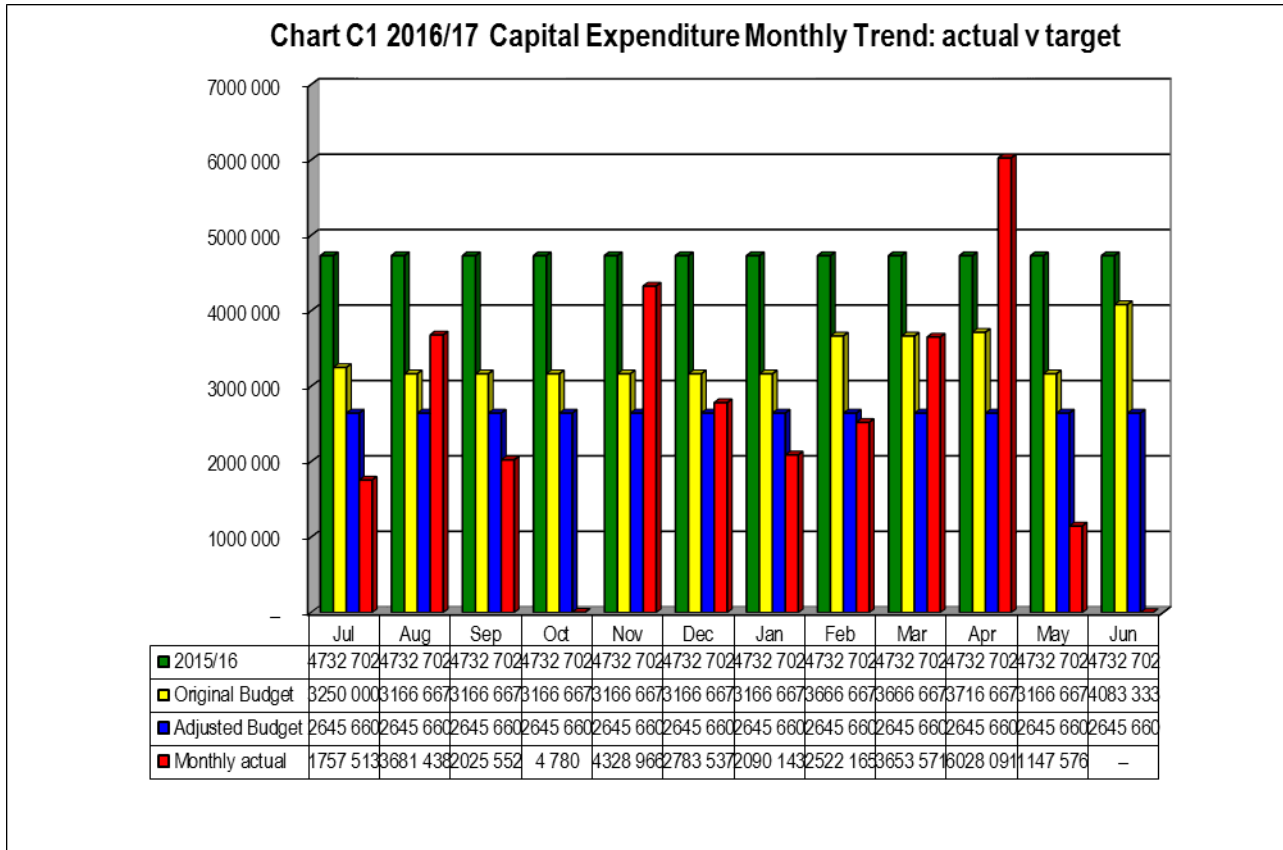
# Supporting Table SC13d

NC072 Umsobomvu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

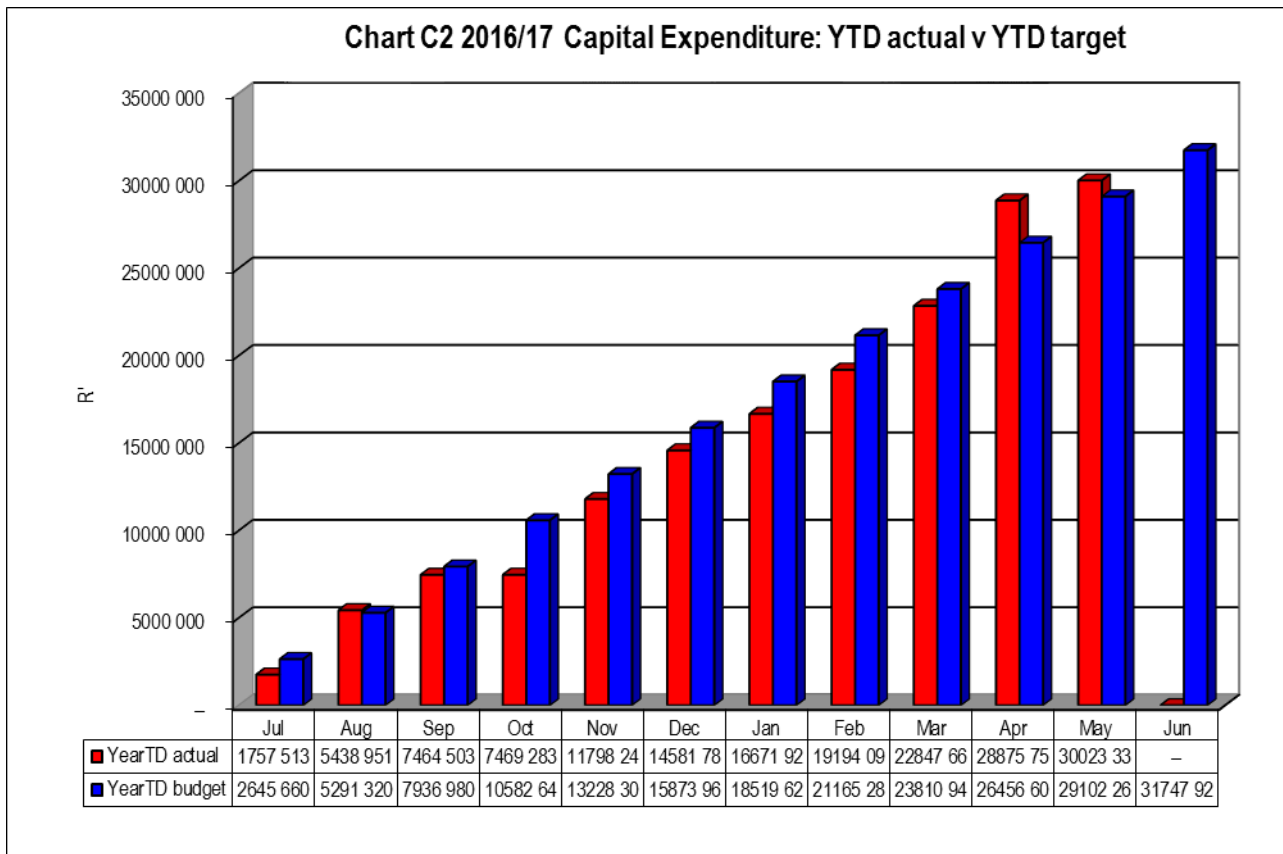
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
<i>Roads, Pavements &amp; Bridges</i>									
<i>Storm water</i>									
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
<i>Generation</i>									
<i>Transmission &amp; Reticulation</i>									
<i>Street Lighting</i>									
Infrastructure - Water	-	-	-	-	-	-	-	-	-
<i>Dams &amp; Reservoirs</i>									
<i>Water purification</i>									
<i>Reticulation</i>									
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>									
<i>Sewerage purification</i>									
Infrastructure - Other	-	-	-	-	-	-	-	-	-
<i>Waste Management</i>									
<i>Transportation</i>									
<i>Gas</i>									
<i>Other</i>									
<b>Community</b>	-	-	-	-	-	-	-	-	-
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									
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings									
Other									
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development									
Other									
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
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									
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
Computers - software & programming									
Other									
<b>Total Depreciation</b>	-	-	-	-	-	-	-	-	-

## Other supporting documentation Section 71 charts

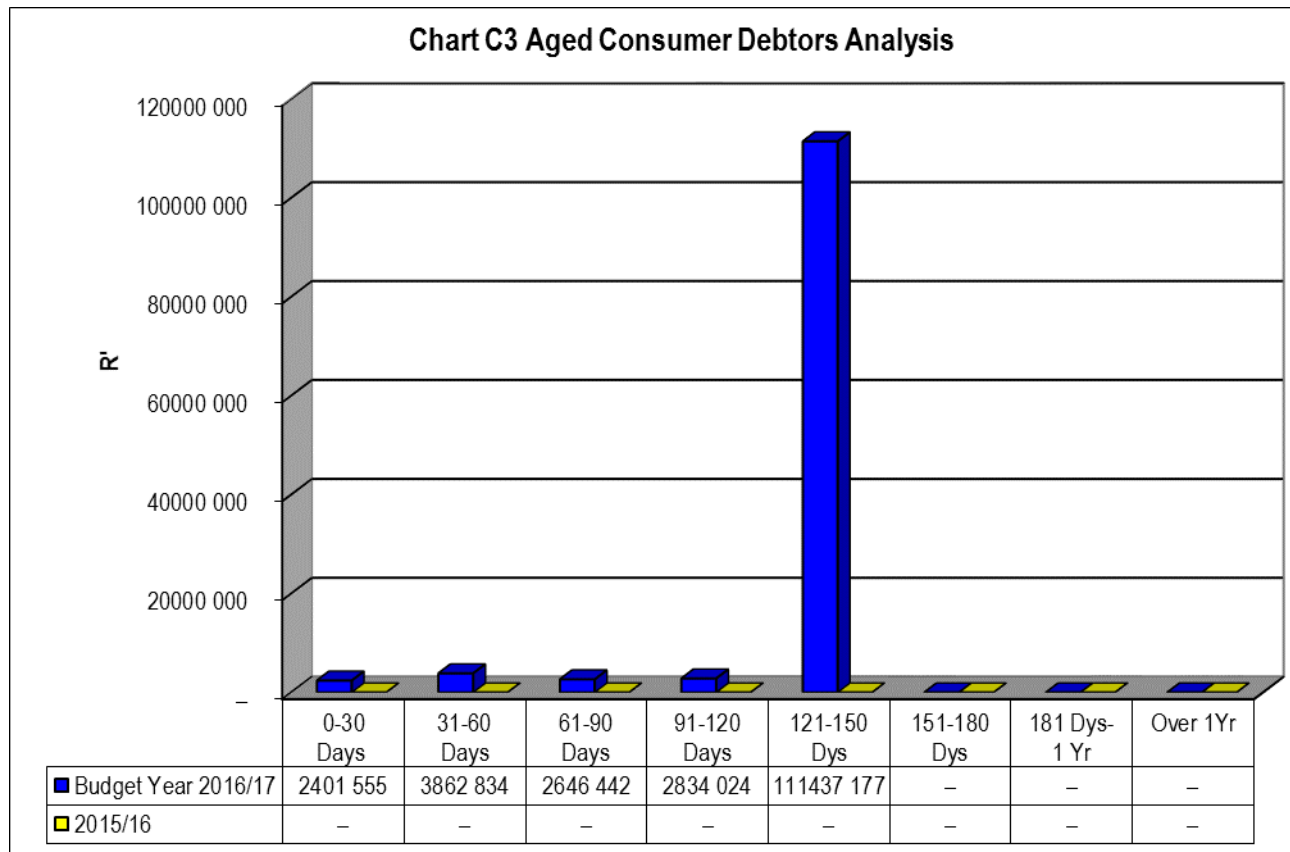
### Capital expenditure monthly trend - actual vs target



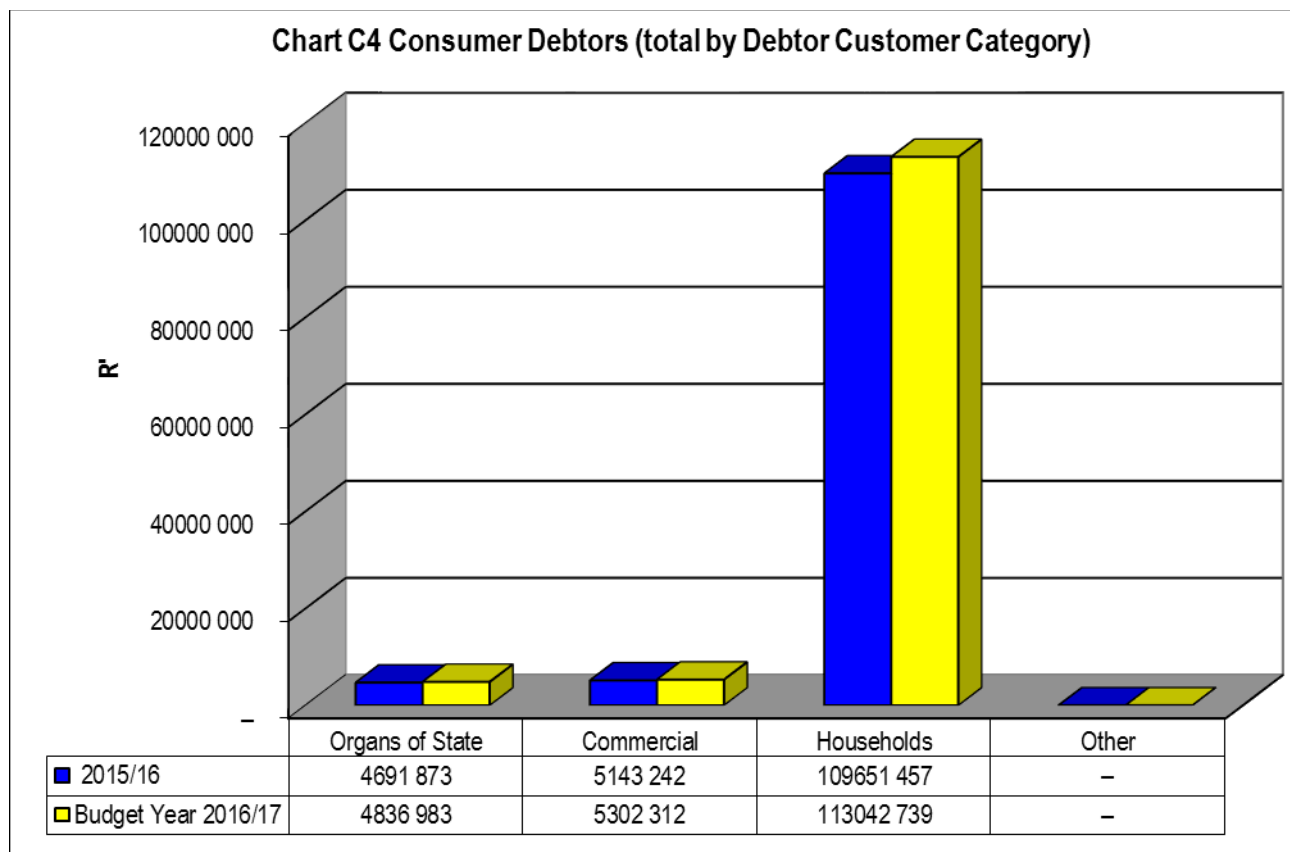
### Capital expenditure – YTD actual vs YTD trend



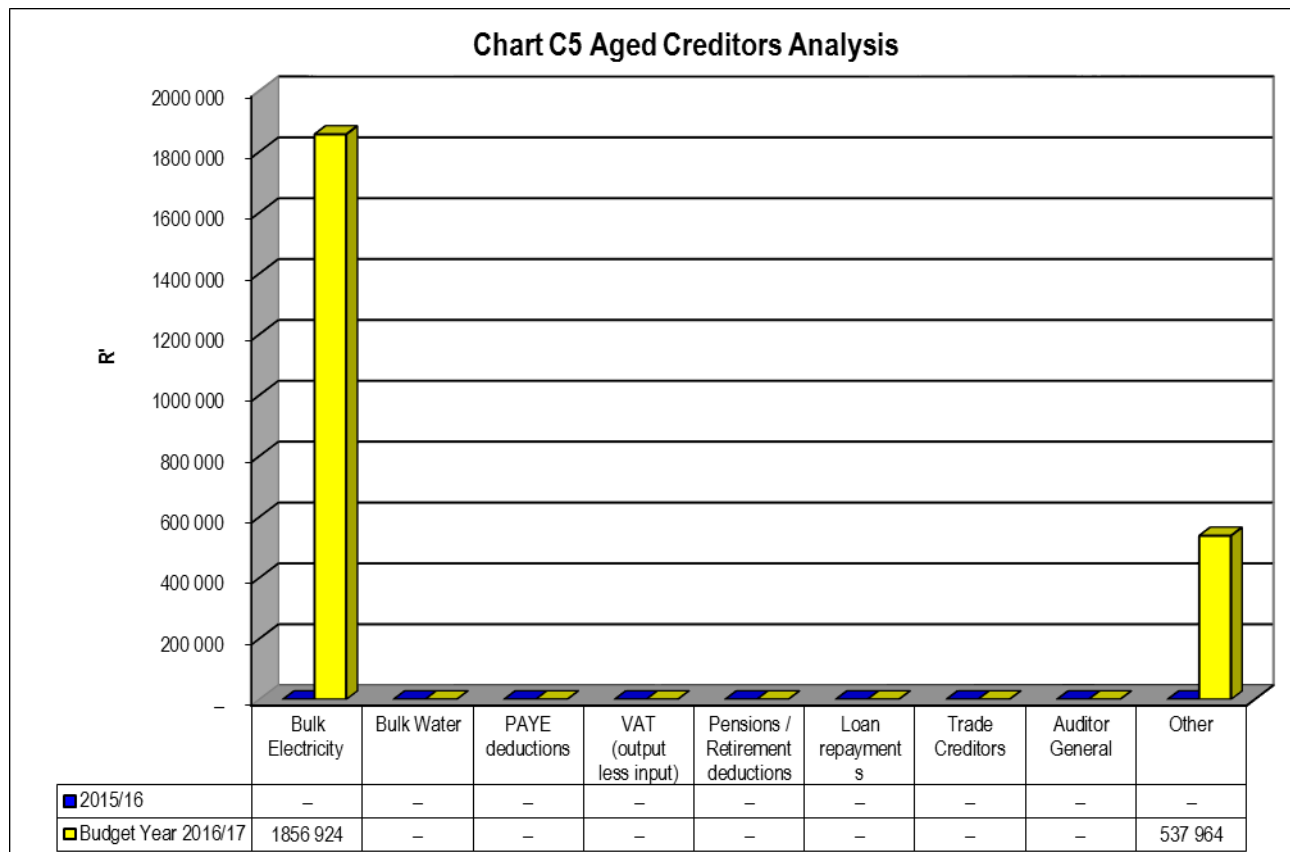
## Debtors Age Analysis



## 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 30 April 2017 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name: AC MPELA

Municipal Manager of Umsobomvu Local Municipality (NC072)

Signature: \_\_\_\_\_



Date: 15 May 2017