



Quarterly Budget Statement

March 2018

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

mSCOA – Municipal Standard Chart of Accounts.

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

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

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

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

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

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

YTD – Year to date

PART 1 – IN-YEAR REPORT

Mayor's Report

1.1 In-Year Report – Monthly Budget Report

1.1.1 Implementation of the budget in accordance with the SDBIP

The results of the SDBIP for the first quarter ended 31 March 2018 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 March 2018 is at 59.36% of the budgeted revenue. The expenditure reflects spending of 35.13% against the budgeted expenditure. Capital expenditure amounts to R15.131m, or 72.81%, at the end of March 2018.

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

The continuation of the negative cash flow from the beginning of the third quarter bares a concern on rendering sustainable services to the community.

Resolutions

IN-YEAR REPORTS 2017/2018

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

RECOMMENDATION:

1. That the report for the quarter/ month ended March 2018, prepared as part of the financial reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003, **be noted**.

Executive Summary

The Auditor General has completed the audit of the 2016/2017 financial statements the 'Audited Outcome' for 2016/2017 is unqualified with other matters.

Revenue by Source

The Year-to-Date actual revenue is 2% less than the YTD budget projections at the end of March 2018 as a result of the annual rates that were levied in July 2017.

Borrowings

The balance of borrowings amounts to R179 687 at the end of March 2018.

Operating expenditure by vote & type

Current expenditure is 29% less than the YTD budget projections as at 31 March 2018.

Capital expenditure

YTD Capital Expenditure amounts to R20 198 m, or 50% of a total budget of R40.732m.

Cash flows

The municipality started the year with a positive cashbook balance of 17.114 million. The 31 March 2018 closing balance is R11.008 million. 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 R63 672m.

Spending on Grants

Spending on grants amounts to R27.148m for the year to date ended March 2018 which includes Equitable Share, FMG, MIG, WSIG, INEP and EEDSM.

Implementation of mSCOA new financial system:

The key objectives of the Regulations on a Standard Chart of Accounts (SCOA) is to enable the alignment of budget information with information captured in the course of the implementation of the budget; improve data quality and credibility; achieve a greater level of standardization; improve transparency, accountability and governance through uniform recording of transactions at posting account level; enable deeper data analysis and sector comparisons to improve financial performance and the standardization of the account classification to facilitate mobility in financial skills within local government in order to enhance the ability to attract and retain skilled personnel.

Addressing the following items will significantly improve the implementation and these items are driven by the CFO directly with the system vendor:

- Training / handholding – Functionality related training that is still outstanding to ensure all officials able to optimally use the system.
- Helpdesk – initiative by vendor that can be used to address all related issues of the municipality
- General support – Frustrations in terms of accessing relevant responsible Vesta agents to assist the municipality with queries.
- Reporting – challenges experience with ensuring accurate available reports to ensure statistical information can be used.
- Integration – financial system integration with the various other system to ensure seamless integration.
- The municipality could not yet transact on the new financial system and the old Abakus system is still being utilized. The new financial system IT hardware and networks are installed and ready to be used.
- Financial information is extracted from the Abakus server to the Vesta server and data strings are uploaded via the offline server. The transacting will be starting on the beginning of the new financial year on the 1st of July 2018.

Implementation of Supply Chain Management Policy:

Quarterly report ended 31 March 2018 on deviations within 10 working days in terms of SCM Regulation 36(2):

Deviation of January 2018						
Date	Suppliers name	Description	Amount	Order number	Dev number	Type of Deviations
21/11/2017	Media 24	National newspaper	R 17 236.80	20129	1135	Sole provider
21/11/2017	Kevcor	Sanitation: Thrash pun	R 13 682.24	20561	1136	Exceptional cases
23/11/2017	L.J.Fourie	Repairs: BDC688NC	R 29 799.15	20564	1137	Exceptional cases
26/1/2018	Woodrow Engineering	Repairs & Site visit	R 18 694.86	20590	1306	Exceptional cases
Aug-18	Nashua	Rental of Printers Faxes and scanner	R 44 448.60	Contractual	1138	Exceptional cases savings of est. of R10 000 per month
22/1/2018	OVK	EPW:Material	R 32 952.15	20805	1307	Exceptional cases
31/01/2018	Spectrum Communicator	Reservoir Main supply repairs	R 25 879.14	20919	1308	Exceptional cases
31/01/2018	Mpekweni Beach Resort	Strategic Planning:4-8 March 2018	R 103 472.00	20925	1309	Exceptional cases
31/01/2018	Precision Hydraulics	Repairs:BSF219NC	R 188 411.22	20789	1310	Exceptional cases
			R 474 576.16			
	Type of Deviation	Value of Deviation	Percentage of total deviations value			
	Emergency	R -	0%			
	Sole Provider	R 17 236.80	4%			
	Exceptional Cases	R 457 339.36	96%			
	Total	R 430 127.56	100%			

Deviation of February 2018

TABLE : APPOINTMENTS THROUGH DEVIATIONS

No	Project Description	Name of Supplier	Actual Value of Contract	Reason for the Deviation	Award Date	Contract start date	Contract expiry
1	Training: Interns MFMP Course	Fancy Yellow Guesthouse	R 11 520.40	Only 2 Suppliers responded others are fully booked EFT chq No 23191 (Exceptional Cases) Dev no 1311	6/2/2018		
2	Water-network MSIG	Inclendon-Bloemfontein	R 146 984.32	Emergency: Only 2 Suppliers responded Seven days notice was done, the Suppliers could no deliver Dev no	2/2/2018		
3	Strategic Plannin Session: Accomodation	Mpekweni Beach Resort	13 100.00	Strategic Planning Session: Braai (Exceptional cases) 1313	12/2/2018		
4	Annual service & Calibration of VTS	Fulcrum Technologies	R 37 921.71	Sole supplier: Machine Installation: Equipment (1314)	15/2/2018		
5	Repairs Bakkie BSF216NC	UD TRUCKS	87 189.17	Quote and strip req24/1/18 Quote 23/01/2018 and Invoice 29/01/2018 Exceptional cases (1315)	2/2/2018		
6	Strategic Plannin Session: Accomodation	Mpekweni Beach Resort	10 440.00	Error amount Paid R21 600.00 Refund R11 160.00 Exceptional Cases (1316)	2/2/2018		
7	Media 24	TENDER NO: 01/02/03/04/2018 4 Projects	15 732.00	4 Projects: Tender no 03/01, 02/03, 03/03 and 04/03/2018 Sole Provider (1317)	27/2/2018		
Total			R 322 887.60				

Type of Deviation	Value of Deviation	Percentage of total deviations value
Emergency	R 146 984.32	46.00
Sole Provider	R 53 653.71	17.00
Exceptional Cases	R 122 249.57	37.00
Total	R 322 887.60	100%

Deviation of March 2018

TABLE : APPOINTMENTS THROUGH DEVIATIONS

No	Project Description	Name of Supplier	Actual Value of Contract	Reason for the Deviation	Award Date	Contract start date	Contract expiry
1	Traffic Dept: Painting material	Sizwepaints (Pty)Ltd	27 352.02	Only one supplier submitted quote order no 20704 (Except case) Dev 1318	14/2/2018		
2	Advertisement: Process Controller		17 236.80	Advertisement: Process Controller (Sole Provider) 1319	2/2018		
3	Water Chemical:purification	Jicama167 cc	29 712.96	Emergency Water chemical: order no 20777 (Sole provider) 1320	5/02/2018		
4	Technical dept: material	Kukhanye facility solutions	22 914.00	Three supplier submitted quote order no 20086 (Except case) 1321	2018/02/20		
5	Technical dept: material	Kukhanye facility solution	19 188.00	Three supplier submitted quote order no 20087 (Except Case) 1322	28/2/2018		
6	Repairs:Computer Box BSF 227 NC	Motor mech	10 180.00	Strip and repairs one quote order no 19634 (Except case) 1323	6/3/2018		
7	repairs:BXX 149NC	Komatsu	13 688.91	Still on warranty (Sole provider) 1324	23/3/2018		
8	Service BSF NC	Komatsu	11 840.50	Still on warranty (Sole provider) 1325	23/3/2018		
9	Repairs:vehicle vote no 10188250052 BSF207NC	Power gear cc	13 404.18	Order no 20838 (Except case) 1326	15/3/2018		
10	2 Computers	Ubertech	20 839.20	Order no 21556 (Except case) 1327	1/3/2018		
TOTAL			186 356.57				

Type of Deviation	Value of Deviation	Percentage of total deviations value
Emergency		0%
Sole Provider	R 72 479.17	39%
Exceptional Cases	R 113 877.40	61%
Total	186 356.57	100%

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

Month	SUPPLIER NAME	DESCRIPTION	AMOUNT
July 2017	Democratic Packaging cc	Heavy duty refuse bags 750x950 (40 mic)	R130 000.00
July 2017	Ikageng Electrical Contractor	Quotation for lowering of High mast and carrying out maintenance in Colesberg	R254 004.31

August 2017	Viking Pony Africa Pumps (Pty) Ltd	Pump and motors	R194 495.40
September 2017	Jicama 167 (Pty)Ltd	Water Cleaning Solution	R171 211.47
October 2017	None		
November 2017	De Aar Stone Crushers	Seven days' notice: crusher dust, stone & course dust.	R102 379.16
November 2017	Bernuca Trading (Pty)Ltd	Seven days' notice: u PVC pipes	R170 361.60
December 2017	None		
January 2018	Democratic Packaging	Refuse Bags	R130 000.00
January 2018	Mpekweni Beach Resort	Strategic Planning Session: 4-8 March 2018 Port Alfred	R103 472.00
January 2018	Precision Hydraulics	Repairs: BSF219NC	R188 411.22
February 2018	Inclledon-Bloemfontein	Water-network MSIG	R146 984.32
March 2018	None		

TENDERS AWARDED FOR THE TEN MONTHS: BIDS APPROVED

MONTHS	Name of Bid	Amount Tendered VAT inclusive	Bidder awarded to	Date awarded	Date approval
July 2017	Section 32 (Emthanjeni Mun)	R492 647.50	Mosima IT Solution	26/7/2017	26/7/2017
July 2017	Section 32 Treasury Tender	R7 341 154.00	Vesta Technical Services	19/07/2017	01/072017
July 2017	Lower of high masts and carry out maintenance	R254 004.30	Ikageng Electrical Contractors	03/07/2017	03/07/2017
August 2017	None	None	None	None	None
September 2017	None	None	None	None	None
October 2017	None	None	None	None	None
November 2017	None	None	None	None	None
December 2017	None	None	None	None	None
January 2018	None	None	None	None	None
February 2018	None	None	None	None	None
March 2018	SCMQ 25/2018 Water & waste water Treatment Cleaning Chemicals	1 YEAR Contract prices as per tender	Mega Water Trading	28/03/2018	

Material variances

The table below summarises variances for projected revenue and expenditure.

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

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Property rates	296		
Property rates - penalties & collection charges	-		
Service charges - electricity revenue	(1 976)	Less consumption than previous periods	During winter more kWh will be used than summer time
Service charges - water revenue	(6 175)	Less consumption than previous periods	
Service charges - sanitation revenue	1 377	Sanitation more customers billing for sewerage	
Service charges - refuse revenue	(1 916)	Less consumers billed for refuse removal	
Service charges - other	(163)		
Rental of facilities and equipment	60		
Interest earned - external investments	(101)		
Interest earned - outstanding debtors	(150)		
Dividends received	-		
Fines	756		
Licences and permits	160		
Agency services	(18)		
Transfers recognised - operational	6 385	Grant late for payment	Taken up with Treasury
Other revenue	(722)		
Gains on disposal of PPE	-		
Expenditure By Type			
Employee related costs	(3 180)		
Remuneration of councillors	(49)		
Debt impairment	(8 541)		
Depreciation & asset impairment	(19 370)		
Finance charges	(33)		
Bulk purchases	(401)		
Other materials	-		
Contracted services	3 459		
Transfers and grants	-		
Other expenditure	(4 589)		
Loss on disposal of PPE	(15)		
Capital Expenditure			
Governance and administration			
Executive and council	-		
Budget and treasury office	-		
Corporate services	4 308		
Community and public safety			
Community and social services	4 308		
Sport and recreation	-		
Public safety	-		
Housing	-		
Health	11 360		
Economic and environmental services			
Planning and development	11 360		
Road transport	-		
Environmental protection	4 530		
Trading services			
Electricity	1 502		
Water	-		
Waste water management	-		
Waste management	-		
Other	20 198		
Financial Position			
Cash Flow			
Measureable performance			
Municipal Entities			

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 - M09 March

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	9 032	9 266	9 855	557	7 687	7 391	296	4%	9 855
Service charges	66 272	61 327	59 618	4 073	35 860	44 713	(8 853)	-20%	59 618
Investment revenue	560	560	532	8	298	399	(101)	-25%	532
Transfers recognised - operational	40 840	44 920	45 088	10 801	40 201	33 816	6 385	19%	45 088
Other own revenue	16 070	16 320	18 475	1 634	13 941	13 856	85	1%	18 475
Total Revenue (excluding capital transfers and contributions)	132 774	132 394	133 568	17 073	97 987	100 176	(2 188)	-2%	133 568
Employee costs	45 979	49 356	48 382	3 694	33 106	36 286	(3 180)	-9%	48 382
Remuneration of Councillors	3 461	3 717	3 859	314	2 846	2 895	(49)	-2%	3 859
Depreciation & asset impairment	29 442	25 827	25 827	-	-	19 370	(19 370)	-100%	25 827
Finance charges	230	260	119	2	56	89	(33)	-38%	119
Materials and bulk purchases	22 962	23 388	20 828	2 875	15 220	15 621	(401)	-3%	20 828
Transfers and grants	6 777	-	-	-	-	-	-	-	-
Other expenditure	46 470	46 743	51 280	3 001	28 774	38 460	(9 687)	-25%	51 280
Total Expenditure	155 322	149 292	150 296	9 885	80 001	112 722	(32 721)	-29%	150 296
Surplus/(Deficit)	(22 548)	(16 898)	(16 728)	7 188	17 986	(12 546)	30 532	-243%	(16 728)
Transfers recognised - capital	29 776	17 031	28 857	-	-	21 642	(21 642)	-100%	28 857
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	7 228	134	12 128	7 188	17 986	9 096	8 890	98%	12 128
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7 228	134	12 128	7 188	17 986	9 096	8 890	98%	12 128
Capital expenditure & funds sources									
Capital expenditure	31 748	20 781	40 732	2 641	20 198	30 549	(10 351)	-34%	40 732
Capital transfers recognised	29 691	17 031	28 857	-	20 198	-	20 198	#DIV/0!	28 857
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2 057	3 750	11 876	-	-	-	-	-	11 876
Total sources of capital funds	31 748	20 781	40 732	-	20 198	-	20 198	#DIV/0!	40 732
Financial position									
Total current assets	78 733	151 779	138 926	-	61 225	-	-	-	151 779
Total non current assets	550 339	572 110	592 061	-	552 308	-	-	-	572 110
Total current liabilities	23 497	4 722	4 722	-	82 256	-	-	-	4 722
Total non current liabilities	25 887	25 888	25 888	-	7 275	-	-	-	25 888
Community wealth/Equity	579 687	693 279	700 377	-	524 002	-	-	-	693 279
Cash flows									
Net cash from (used) operating	18 748	23 380	35 408	4 447	14 932	26 556	11 624	44%	35 408
Net cash from (used) investing	(17 437)	(20 781)	(34 622)	(2 641)	(20 172)	(25 967)	(5 795)	22%	(34 622)
Net cash from (used) financing	(582)	(809)	(809)	(48)	(866)	(607)	259	-43%	(286)
Cash/cash equivalents at the month/year end	19 977	29 943	17 091	1 758	11 008	17 096	6 088	36%	2 141 543
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	(699)	3 641	3 003	2 745	131 600	-	-	-	140 290
Creditors Age Analysis									
Total Creditors	2 646	-	-	-	-	-	-	-	2 646

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

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		53 226	56 862	57 668	10 579	47 201	42 848	4 354	10%	57 668
Executive and council		36 658	39 760	39 760	9 962	36 721	29 820	6 901	23%	39 760
Budget and treasury office		16 556	17 089	17 839	616	10 419	13 004	(2 585)	-20%	17 839
Corporate services		11	12	69	1	61	23	38	163%	69
<i>Community and public safety</i>		10 153	10 345	15 387	1 891	10 047	9 019	1 028	11%	15 387
Community and social services		1 932	2 003	2 032	870	1 919	1 509	410	27%	2 032
Sport and recreation		-	-	3 900	-	-	975	(975)	-100%	3 900
Public safety		8 221	8 342	9 455	1 022	8 128	6 535	1 593	24%	9 455
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		16 048	12 092	15 413	4	52	9 899	(9 847)	-99%	15 413
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		16 048	12 092	15 413	4	52	9 899	(9 847)	-99%	15 413
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		83 123	70 127	73 957	5 220	44 111	53 553	(9 441)	-18%	73 957
Electricity		50 415	37 174	39 157	3 588	22 230	28 377	(6 147)	-22%	39 157
Water		15 333	18 027	19 212	23	7 928	13 817	(5 888)	-43%	19 212
Waste water management		10 218	8 844	9 021	943	8 127	6 677	1 450	22%	9 021
Waste management		7 158	6 082	6 567	667	5 826	4 683	1 143	24%	6 567
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	162 550	149 425	162 424	17 694	101 411	115 318	(13 907)	-12%	162 424
Expenditure - Standard										
<i>Governance and administration</i>		45 814	40 362	40 081	3 277	31 705	30 201	1 504	5%	40 081
Executive and council		20 161	13 645	15 374	1 546	13 716	10 666	3 051	29%	15 374
Budget and treasury office		19 563	20 128	19 802	1 280	14 103	15 015	(912)	-6%	19 802
Corporate services		6 090	6 589	4 904	451	3 885	4 521	(635)	-14%	4 904
<i>Community and public safety</i>		18 710	20 491	21 904	1 802	14 998	15 721	(724)	-5%	21 904
Community and social services		7 211	8 381	8 480	398	4 432	6 310	(1 878)	-30%	8 480
Sport and recreation		3 003	3 252	2 840	228	2 118	2 336	(218)	-9%	2 840
Public safety		7 678	8 009	9 737	1 117	7 840	6 439	1 402	22%	9 737
Housing		818	850	847	59	608	637	(29)	-5%	847
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		16 856	13 422	13 694	667	5 117	10 134	(5 017)	-50%	13 694
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		16 856	13 422	13 694	667	5 117	10 134	(5 017)	-50%	13 694
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		73 943	75 016	74 617	4 659	31 605	56 162	(24 557)	-44%	74 617
Electricity		28 065	28 545	26 038	3 132	17 485	20 782	(3 297)	-16%	26 038
Water		26 663	26 935	27 681	1 007	9 187	20 388	(11 200)	-55%	27 681
Waste water management		10 742	10 936	11 666	308	3 044	8 384	(5 341)	-64%	11 666
Waste management		8 473	8 600	9 232	213	1 889	6 608	(4 719)	-71%	9 232
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	155 322	149 292	150 296	10 406	83 425	112 218	(28 793)	-26%	150 296
Surplus/ (Deficit) for the year		7 228	134	12 128	7 288	17 986	3 100	14 886	480%	12 128

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	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - EXECUTIVE & COUNCIL	1	36 658	39 760	39 760	9 962	36 721	29 820	6 901	23.1%	39 760
Vote 2 - FINANCE & ADMIN		16 568	17 102	17 908	617	10 481	13 028	(2 547)	-19.6%	17 908
Vote 3 - COMMUNITY SERVICES		10 153	10 345	15 387	1 891	10 047	9 019	1 028	11.4%	15 387
Vote 4 - TECHNICAL SERVICES		99 171	82 219	89 370	5 224	44 163	63 452	(19 289)	-30.4%	89 370
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	162 550	149 425	162 424	17 694	101 411	115 318	(13 907)	-12.1%	162 424
Expenditure by Vote										
Vote 1 - EXECUTIVE & COUNCIL	1	20 161	13 645	15 374	1 546	13 716	10 666	3 051	28.6%	15 374
Vote 2 - FINANCE & ADMIN		25 653	26 718	24 706	1 732	17 988	19 535	(1 547)	-7.9%	24 706
Vote 3 - COMMUNITY SERVICES		18 710	20 491	21 904	1 802	14 998	15 721	(724)	-4.6%	21 904
Vote 4 - TECHNICAL SERVICES		90 798	88 438	88 311	5 327	36 722	66 296	(29 573)	-44.6%	88 311
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	155 322	149 292	150 296	10 406	83 425	112 218	(28 793)	-25.7%	150 296
Surplus/ (Deficit) for the year	2	7 228	134	12 128	7 288	17 986	3 100	14 886	480.2%	12 128

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	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		8 742	9 266	9 855	557	7 687	7 391	296	4%	9 855
Property rates - penalties & collection charges		290				-	-	-		-
Service charges - electricity revenue		35 901	34 448	31 796	1 425	21 871	23 847	(1 976)	-8%	31 796
Service charges - water revenue		13 945	12 846	12 986	1 721	3 565	9 740	(6 175)	-63%	12 986
Service charges - sanitation revenue		9 690	8 284	8 600	876	7 827	6 450	1 377	21%	8 600
Service charges - refuse revenue		6 737	5 749	6 235	52	2 761	4 677	(1 916)	-41%	6 235
Service charges - other		-				(163)	-	(163)	#DIV/0!	-
Rental of facilities and equipment		314	271	276	43	267	207	60	29%	276
Interest earned - external investments		560	560	532	8	298	399	(101)	-25%	532
Interest earned - outstanding debtors		2 242	2 197	2 926	(30)	2 044	2 194	(150)	-7%	2 926
Dividends received		-				-	-	-		-
Fines		5 586	6 093	6 963	733	5 978	5 222	756	14%	6 963
Licences and permits		2 455	2 285	2 396	256	1 957	1 797	160	9%	2 396
Agency services		207	218	326	32	226	244	(18)	-8%	326
Transfers recognised - operational		40 840	44 920	45 088	10 801	40 201	33 816	6 385	19%	45 088
Other revenue		5 266	5 256	5 588	599	3 470	4 191	(722)	-17%	5 588
Gains on disposal of PPE		-				-	-	-		-
Total Revenue (excluding capital transfers and contributions)		132 774	132 394	133 568	17 073	97 987	100 176	(2 188)	-2%	133 568
Expenditure By Type										
Employee related costs		45 979	49 356	48 382	3 694	33 106	36 286	(3 180)	-9%	48 382
Remuneration of councillors		3 461	3 717	3 859	314	2 846	2 895	(49)	-2%	3 859
Debt impairment		11 388	11 388	11 388			8 541	(8 541)	-100%	11 388
Depreciation & asset impairment		29 442	25 827	25 827			19 370	(19 370)	-100%	25 827
Finance charges		230	260	119	2	56	89	(33)	-38%	119
Bulk purchases		22 962	23 388	20 828	2 875	15 220	15 621	(401)	-3%	20 828
Other materials		-					-	-		-
Contracted services		-	1 124	1 124	762	4 301	843	3 459	410%	1 124
Transfers and grants		6 777	-	-			-	-		-
Other expenditure		35 062	34 212	38 749	2 239	24 472	29 062	(4 589)	-16%	38 749
Loss on disposal of PPE		20	20	20			15	(15)	-100%	20
Total Expenditure		155 322	149 292	150 296	9 885	80 001	112 722	(32 721)	-29%	150 296
Surplus/(Deficit)		(22 548)	(16 898)	(16 728)	7 188	17 986	(12 546)	30 532	(0)	(16 728)
Transfers recognised - capital		29 776	17 031	28 857			21 642	(21 642)	(0)	28 857
Contributions recognised - capital								-		-
Contributed assets								-		-
Surplus/(Deficit) after capital transfers & contributions		7 228	134	12 128	7 188	17 986	9 096			12 128
Taxation								-		
Surplus/(Deficit) after taxation		7 228	134	12 128	7 188	17 986	9 096			12 128
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		7 228	134	12 128	7 188	17 986	9 096			12 128
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		7 228	134	12 128	7 188	17 986	9 096			12 128

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 2% less than the YTD budget and current expenditure is 29% less than the YTD budget for 2017/2018.

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

NC072 Umsobomvu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09
March

Vote Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - EXECUTIVE & COUNCIL	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE & ADMIN	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES	-	-	-	-	-	-	-	-	-
Vote 5 - Community	-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation									
Vote 1 - EXECUTIVE & COUNCIL	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE & ADMIN	2 057	3 500	3 510	-	-	2 633	(2 633)	-100%	3 510
Vote 3 - COMMUNITY SERVICES	-	250	9 216	-	4 308	6 912	(2 604)	-38%	9 216
Vote 4 - TECHNICAL SERVICES	29 691	17 031	28 006	2 641	15 890	21 004	(5 114)	-24%	28 006
Vote 5 - Community	-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	31 748	20 781	40 732	2 641	20 198	30 549	(10 351)	-34%	40 732
Total Capital Expenditure	31 748	20 781	40 732	2 641	20 198	30 549	(10 351)	-34%	40 732
Capital Expenditure - Standard Classification									
Governance and administration	2 057	3 500	3 510	-	-	2 633	(2 633)	-100%	3 510
Executive and council	-	-	-	-	-	-	-	-	-
Budget and treasury office	2 057	3 500	3 510	-	-	2 633	(2 633)	-100%	3 510
Corporate services	-	-	-	-	-	-	-	-	-
Community and public safety	-	250	9 216	-	4 308	6 725	(2 417)	-36%	9 216
Community and social services	-	250	250	-	-	-	-	-	250
Sport and recreation	-	-	8 966	-	4 308	6 725	(2 417)	-36%	8 966
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	15 891	11 031	17 371	1 346	11 360	13 028	(1 668)	-13%	17 371
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	15 891	11 031	17 371	1 346	11 360	13 028	(1 668)	-13%	17 371
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	13 800	6 000	10 635	1 295	4 530	7 976	(3 446)	-43%	10 635
Electricity	13 800	2 000	6 635	-	3 028	4 976	(1 948)	-39%	6 635
Water	-	4 000	4 000	1 295	1 502	3 000	(1 498)	-50%	4 000
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	31 748	20 781	40 732	2 641	20 198	30 362	(10 163)	-33%	40 732
Funded by:									
National Government	29 691	17 031	28 857	-	20 198	25 971	(5 773)	-22%	28 857
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 691	17 031	28 857	-	20 198	25 971	(5 773)	-22%	28 857
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2 057	3 750	11 876	-	-	10 688	(10 688)	-100%	11 876
Total Capital Funding	31 748	20 781	40 732	-	20 198	36 659	(16 461)	-45%	40 732

Capital expenditure is 45% less than the YTD budget at 31 March 2018. Internal generated funds spending was not allocated correctly and will be accounted for in the next quarter.

Table C6: Monthly Budget Statement - Financial Position

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

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		17 013	23 805	15 976	8 116	23 805
Call investment deposits		6 859	6 138	1 115	854	6 138
Consumer debtors		50 385	117 359	117 359	32 675	117 359
Other debtors		4 075	4 075	4 075	19 143	4 075
Current portion of long-term receivables						-
Inventory		401	401	401	437	401
Total current assets		78 733	151 779	138 926	61 225	151 779
Non current assets						
Long-term receivables						-
Investments						-
Investment property		2 061	2 061	2 061	2 061	2 061
Investments in Associate						-
Property, plant and equipment		546 578	566 549	586 490	549 929	566 549
Agricultural						-
Biological assets						-
Intangible assets		1 700	3 500	3 510	319	3 500
Other non-current assets						-
Total non current assets		550 339	572 110	592 061	552 308	572 110
TOTAL ASSETS		629 072	723 889	730 987	613 533	723 889
LIABILITIES						
Current liabilities						
Bank overdraft						-
Borrowing		800	-			-
Consumer deposits		906	911	911	837	911
Trade and other payables		20 830	2 850	2 850	64 934	2 850
Provisions		961	961	961	16 485	961
Total current liabilities		23 497	4 722	4 722	82 256	4 722
Non current liabilities						
Borrowing		979	979	979	2 491	979
Provisions		24 908	24 908	24 908	4 784	24 908
Total non current liabilities		25 887	25 888	25 888	7 275	25 888
TOTAL LIABILITIES		49 385	30 610	30 610	89 531	30 610
NET ASSETS	2	579 687	693 279	700 377	524 002	693 279
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		579 687	693 279	700 377	524 002	693 279
Reserves			-			-
TOTAL COMMUNITY WEALTH/EQUITY	2	579 687	693 279	700 377	524 002	693 279

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

Table C7: Monthly Budget Statement - Cash Flow

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		4 338	9 266	8 870	555	5 139	6 652	(1 514)	-23%	8 870
Service charges		24 745	46 856	39 401	2 997	25 972	29 551	(3 578)	-12%	39 401
Other revenue		23 549	14 123	15 549	1 037	42 212	11 662	30 550	262%	15 549
Government - operating		30 103	44 920	45 088	13 757	45 088	33 816	11 272	33%	45 088
Government - capital		29 590	17 031	28 857	-	18 666	21 642	(2 976)	-14%	28 857
Interest		923	2 116	2 434	(21)	2 376	1 825	551	30%	2 434
Dividends			-					-		-
Payments										
Suppliers and employees		(89 501)	(110 673)	(104 671)	(13 875)	(124 464)	(78 503)	45 960	-59%	(104 671)
Finance charges		(142)	(260)	(119)	(2)	(58)	(89)	(31)	35%	(119)
Transfers and Grants		(4 856)						-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		18 748	23 380	35 408	4 447	14 932	26 556	11 624	44%	35 408
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		-
Decrease (Increase) in non-current debtors								-		-
Decrease (increase) other non-current receivables								-		-
Decrease (increase) in non-current investments								-		-
Payments										
Capital assets		(17 437)	(20 781)	(34 622)	(2 641)	(20 172)	(25 967)	(5 795)	22%	(34 622)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(17 437)	(20 781)	(34 622)	(2 641)	(20 172)	(25 967)	(5 795)	22%	(34 622)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		-
Borrowing long term/refinancing								-		-
Increase (decrease) in consumer deposits		145	170	170	7	50	128	(77)	-61%	170
Payments										
		(727)	(979)	(979)	(54)	(916)	(734)	181	-25%	(979)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(582)	(809)	(809)	(48)	(866)	(607)	259	-43%	(286)
NET INCREASE/ (DECREASE) IN CASH HELD		729	1 789	(24)	1 758	(6 106)	(18)			2 124 429
Cash/cash equivalents at beginning:		19 248	28 154	17 114	-	17 114	17 114			17 114
Cash/cash equivalents at month/year end:		19 977	29 943	17 091	1 758	11 008	17 096			2 141 543

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R11.008m

The municipality started the year with a positive cashbook balance of R19.248 million. The March 2018 closing balance is R11.008m. 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 - M09 March

Description	Ref	Budget Year 2017/18												2017/18 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands	1															
Cash Receipts By Source																
Property rates		401	349	466	1 539	526	506	411	385	555			3 731	8 870	9 822	10 412
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-			-	-	-	-
Service charges - electricity revenue		1 793	2 008	1 982	1 953	2 343	1 878	2 360	1 826	1 989			2 536	20 667	29 489	31 555
Service charges - water revenue		349	334	420	445	537	372	930	419	579			4 705	9 090	10 213	10 826
Service charges - sanitation revenue		217	149	292	249	373	260	459	221	291			3 079	5 590	6 586	6 981
Service charges - refuse		86	84	134	11	123	113	145	109	138			3 109	4 053	3 657	3 876
Service charges - other		-	-	-	-	-	-	-	-	-			-	-	-	-
Rental of facilities and equipment		7	8	6	8	8	11	4	6	15			204	276	286	301
Interest earned - external investments		14	28	80	53	63	12	21	17	8			234	532	560	570
Interest earned - outstanding debtors		-	-	-	(1)	543	469	492	605	(30)			(177)	1 902	1 629	1 706
Dividends received		-	-	-	-	-	-	-	-	-			-	-	-	-
Fines		616	663	691	563	460	273	677	1 277	733			1 010	6 963	6 399	6 720
Licences and permits		198	226	278	230	144	159	271	180	257			453	2 396	2 399	2 519
Agency services		-	24	-	-	111	21	34	28	32			75	326	229	240
Transfer receipts - operating		18 466	-	-	-	-	10 898	-	-	-			15 724	45 088	48 582	51 765
Other revenue		127	391	16 885	10 651	4 899	829	1 012	1 168	13 757			(44 129)	5 588	5 262	5 278
Cash Receipts by Source		22 274	4 265	21 234	15 703	10 131	15 801	6 816	6 241	18 323	-	-	(9 446)	111 341	125 113	132 749
Other Cash Flows by Source																
Transfer receipts - capital		7 200	250	-	-	450	7 500	1 200	-	2 012			10 245	28 857	16 420	13 331
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-			-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-			-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-			-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-			-	-	-	-
Increase in consumer deposits		5	2	10	7	8	3	2	7	7			120	170	185	193
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-			-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-			-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-			-	-	-	-
Total Cash Receipts by Source		29 478	4 517	21 244	15 709	10 588	23 304	8 017	6 249	20 342	-	-	919	140 368	141 718	146 273
Cash Payments by Type																
Employee related costs		3 485	3 494	3 608	3 484	3 425	3 518	3 535	3 980	3 442			6 735	38 705	52 788	56 460
Remuneration of councillors		290	290	290	290	290	290	290	530	322			979	3 859	3 977	4 255
Interest paid		14	9	4	7	6	5	9	1	2			61	119	260	260
Bulk purchases - Electricity		-	2 938	2 867	1 453	-	1 493	1 421	1 547	2 841			6 924	21 484	24 694	26 422
Bulk purchases - Water & Sewer		21	189	26	45	21	215	17	91	34			90	750	350	350
Other materials		-	-	-	-	-	-	-	-	-			-	-	-	-
Contracted services		-	-	-	41	114	-	95	84	37			753	1 124	-	-
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-			-	-	-	-
Grants and subsidies paid - other		211	607	536	564	539	524	606	566	553			(4 707)	-	-	-
General expenses		2 157	2 960	14 346	5 011	3 239	3 444	2 341	2 915	3 176			(841)	38 749	35 909	35 267
Cash Payments by Type		6 178	10 488	21 677	10 896	7 634	9 490	8 314	9 715	10 406	-	-	9 993	104 790	117 977	123 014
Other Cash Flows/Payments by Type																
Capital assets		1 353	4 667	439	3 469	240	4 936	111	2 315	2 641			14 451	34 622	19 032	15 567
Repayment of borrowing		95	99	100	102	102	104	100	105	54			118	979	77	-
Other Cash Flows/Payments		5 501	510	3 004	8 801	4 795	3 675	(371)	339	3 470			18 940	-	-	-
Total Cash Payments by Type		13 127	15 764	25 221	23 266	12 772	18 204	8 155	12 475	16 572	-	-	43 501	140 391	137 086	138 581
NET INCREASE/(DECREASE) IN CASH HELD		16 351	(11 247)	(3 977)	(7 557)	(2 184)	5 100	(137)	(6 226)	3 771	-	-	(42 583)	(24)	4 631	7 692
Cash/cash equivalents at the month/year beginning:		17 114	33 466	22 219	18 242	10 685	8 501	13 601	13 464	7 238	11 008	11 008	11 008	17 114	17 091	21 722
Cash/cash equivalents at the month/year end:		33 466	22 219	18 242	10 685	8 501	13 601	13 464	7 238	11 008	11 008	11 008	(31 574)	17 091	21 722	29 414

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	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	39 271	43 241	43 409	10 522	39 746	43 409	(3 663)	-8.4%	43 409
Equitable share	36 658	39 760	39 760	9 941	36 565	39 760	(3 195)	-8.0%	39 760
Finance Management	1 825	1 900	1 900		1 900	1 900	-		1 900
MIG ADMIN - PMU	788	581	749	581	581	749	(168)		749
EPWP Incentiv e		1 000	1 000		700	1 000	(300)		1 000
							-		-
Other transfers and grants [insert description]							-		-
Provincial Government:	1 569	1 679	1 679	840	1 679	1 679	-		1 679
Sport and Recreation	1 569	1 679	1 679	840	1 679	1 679	-		1 679
							-		-
							-		-
District Municipality:	-	-	-	-	-	-	-		-
<i>DISTRICT MUNICIPALITY</i>							-		-
Other transfers and grants [insert description]							-		-
Other grant providers:	-	-	-	-	-	-	-		-
<i>IEC INFRASTRUCTURE</i>							-		-
Other transfers and grants [insert description]							-		-
Total Operating Transfers and Grants	40 840	44 920	45 088	11 361	41 425	45 088	(3 663)	-8.1%	45 088
Capital Transfers and Grants									
National Government:	29 776	17 031	28 857	1 712	22 247	21 666	581	2.7%	26 158
Municipal Infrastructure Grant (MIG)	14 976	11 031	18 222	912	11 612	11 031	581	5.3%	18 222
Integrated National Electrification Programme	2 500	2 000	3 936		3 936	3 936	-		3 936
Water Services Operating Subsidy		4 000	4 000	800	4 000	4 000	-		4 000
Energy Efficiency Demand Managemnet Grant	11 300		2 699		2 699	2 699	-		-
Expanded Public Works Programme	1 000						-		-
Other capital transfers/grants [insert desc]							-		-
Provincial Government:	-	-	-	-	-	-	-		-
<i>DISASTER</i>							-		-
<i>DEPRT OF SAFETY</i>							-		-
<i>EPWP</i>							-		-
District Municipality:	-	-	-	-	-	-	-		-
							-		-
							-		-
Other grant providers:	-	-	-	-	-	-	-		-
<i>Kgotso Pula Nala</i>							-		-
							-		-
Total Capital Transfers and Grants	29 776	17 031	28 857	1 712	22 247	21 666	581	2.7%	26 158
TOTAL RECEIPTS OF TRANSFERS & GRANTS	70 616	61 951	73 944	13 073	63 672	66 754	(3 083)	-4.6%	71 245

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

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		39 271	43 241	43 409	114	2 491	2 611	(120)	-4.6%	43 409
Equitable share		36 658	39 760	39 760				-		39 760
Finance Management		1 825	1 900	1 900		1 900	1 425	475	33.3%	1 900
MIG ADMIN - PMU		788	581	749			436	(436)	-100.0%	749
EPWP Incentive			1 000	1 000	114	591	750	(159)	-21.2%	1 000
Other transfers and grants [insert description]										-
Provincial Government:		1 569	1 679	1 679	-	-	-	-	-	1 679
Sport and Recreation		1 569	1 679	1 679						1 679
										-
District Municipality:		-	-	-	-	-	-	-	-	-
DISTRICT MUNICIPALITY										-
Other transfers and grants [insert description]										-
Other grant providers:		-	-	-	-	-	-	-	-	-
IEC INFRASTRUCTURE										-
Other transfers and grants [insert description]										-
Total operating expenditure of Transfers and Grants:		40 840	44 920	45 088	114	2 491	2 611	(120)	-4.6%	45 088
Capital expenditure of Transfers and Grants										
National Government:		29 776	17 031	23 563	1 231	13 193	17 672	(4 479)	-25.3%	20 864
Municipal Infrastructure Grant (MIG)		14 976	11 031	14 864	1 231	11 063	11 148	(85)	-0.8%	14 864
Integrated National Electrification Programme		2 500	2 000	2 000		268	1 500	(1 232)	-82.1%	2 000
Water Services Operating Subsidy			4 000	4 000		207	3 000	(2 793)	-93.1%	4 000
Energy Efficiency Demand Management Grant		11 300		2 699		1 656	2 024	(368)	-18.2%	-
Expanded Public Works Programme		1 000								-
Other capital transfers/grants [insert desc]										-
Provincial Government:		-	-	-	-	-	-	-	-	-
DISASTER										-
DEPRT OF SAFETY										-
EPWP										-
District Municipality:		-	-	-	-	-	-	-	-	-
										-
Other grant providers:		-	-	-	-	-	-	-	-	-
Kgotso Pula Nala										-
Total capital expenditure of Transfers and Grants		29 776	17 031	23 563	1 231	13 193	17 672	(4 479)	-25.3%	20 864
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		70 616	61 951	68 650	1 346	15 684	20 282	(4 599)	-22.7%	65 951

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

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

Description	Budget Year 2017/18				
	Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Equitable share				-	
Finance Management				-	
Other transfers and grants [insert description]				-	
Provincial Government:	-	-	-	-	
Sport and Recreation				-	
District Municipality:	-	-	-	-	
<i>DISTRICT MUNICIPALITY</i>				-	
Other grant providers:	-	-	-	-	
<i>IEC INFRASTRUCTURE</i>				-	
Total operating expenditure of Approved Roll-overs	-	-	-	-	
Capital expenditure of Approved Roll-overs					
National Government:	7 993	-	6 950	1 043	13.0%
Municipal Infrastructure Grant (MIG)	3 358		3 358	-	
Integrated National Electrification Programme	1 936		1 936	-	
Energy Efficiency Demand Managemnet Grant	2 699		1 656	1 043	
Provincial Government:	-	-	-	-	
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total capital expenditure of Approved Roll-overs	7 993	-	6 950	1 043	13.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	7 993	-	6 950	1 043	13.0%

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 2017/18									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	(4 686)	1 547	1 036	1 007	48 467					47 373	49 475	-	1 800
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2 943	588	561	428	5 473					9 992	5 900	-	508
Receivables from Non-exchange Transactions - Property Rates	1400	70	340	311	261	11 292					12 273	11 552	-	1 760
Receivables from Exchange Transactions - Waste Water Management	1500	717	644	59	570	24 226					26 748	24 795	-	2 645
Receivables from Exchange Transactions - Waste Management	1600	321	487	461	446	27 858					29 573	28 304	-	3 646
Receivables from Exchange Transactions - Property Rental Debtors	1700	(63)	33	33	33	3 875					3 911	3 908	-	631
Interest on Arrear Debtor Accounts	1810	-	-	-	-	10 393					10 393	10 393	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-					-	-	-	-
Other	1900	(2)	2	9	0	17					27	18	-	-
Total By Income Source	2000	(699)	3 641	3 003	2 745	131 600	-	-	-	-	140 290	134 345	-	10 989
2016/17 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	586	433	474	353	3 791					5 638	4 145	-	-
Commercial	2300	2 421	488	411	338	4 920					8 578	5 258	-	-
Households	2400	(3 706)	2 720	2 116	2 053	122 888					126 074	124 942	-	10 989
Other	2500	-	-	-	-	-					-	-	-	-
Total By Customer Group	2600	(699)	3 641	3 003	2 745	131 600	-	-	-	-	140 290	134 345	-	10 989

The increased debtors results primarily from the year-on-year increase in billings from increased tariffs at the start of the new financial year. Also a contributing factor are the increased of unemployment as more household applied for indigent support during the annual review process.

Summary of Indigent Households

Indigent Household Statistics						
		Indigent Households	Amount	Other Households	Total Households	Indigents as a % of Total Households
2017						
July		2 399	74 445 225	173 411 830	247 857 055	30.04%
August		2 386	22 821 562	95 239 188	118 060 750	19.33%
September		1 758	24 514 728	97 863 940	122 378 668	20.03%
October		1 758	26 154 887	100 813 095	126 967 982	20.60%
November		1 758	28 022 387	104 008 408	132 030 795	21.22%
December		1 758	29 769 326	106 146 624	135 915 950	21.90%
2018						
January		2 055	21 200 253	101 485 530	122 685 783	17.28%
February		2 055	22 553 932	103 543 211	126 097 143	17.89%
March		2 055	21 600 836	104 472 761	126 073 597	17.13%

Summary of Debtors Age Analysis

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	Total		Older than 30 Days	Older than 90 days
2017/2018									
July	135 539 348	2 788 189	2 407 031	2 260 075	115 374 627	258 369 270		2 788 189	117 634 702
August	2 034 608	5 437 822	2 649 401	2 343 552	116 869 632	129 335 014		5 437 822	119 213 183
September	5 606 830	3 531 464	4 796 944	2 546 822	118 242 527	134 724 587		3 531 464	120 789 349
October	5 026 142	6 316 074	3 156 634	4 221 950	119 723 092	138 443 893		6 316 074	123 945 042
November	4 969 303	6 060 271	5 780 841	5 820 070	125 613 042	148 243 526		6 060 271	131 433 111
December	4 966 853	6 058 089	5 778 232	5 817 545	125 584 070	148 204 788		6 058 089	131 401 615
January	1 578 137	3 110 423	2 963 432	2 885 473	127 180 330	137 717 793		3 110 423	130 065 802
February	-1 078 296	3 358 334	2 930 512	2 890 569	129 983 617	138 084 736		3 358 334	132 874 186
March	-699 077	3 641 257	3 003 098	2 744 586	131 599 946	140 289 810		3 641 257	134 344 532

Creditors' analysis Supporting Table SC4

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

Description	NT Code	Budget Year 2017/18								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	1 756								1 756
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	890								890
Total By Customer Type	1000	2 646	-	-	-	-	-	-	-	2 646

Supporting Table SC4 reflects current creditors at the end of March 2018.

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	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Municipality								
CAPITAL REPLACEMENT 1	3 Months	NOTICE		-	4.3%	84	-	84
HOUSING DEVELOPMENT	3 Months	NOTICE		-	5.5%	151	-	151
HOUSING DEVELOPMENT	3 Months	NOTICE		-	2.7%	24	-	24
CAPITAL REPLACEMENT 4	3 Months	NOTICE		-	5.6%	142		142
CAPITAL REPLACEMENT	3 Months	NOTICE			5.1%	13		13
CAPITAL REPLACEMENT 5	3 Months	NOTICE			5.2%	450		450
CAPITAL REPLACEMENT 6	4 Months	NOTICE				47		47
Municipality sub-total				-		911	-	911

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 - M09 March

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	39 271	43 241	43 409	10 522	39 746	43 409	(3 663)	-8.4%	43 409
Equitable share	36 658	39 760	39 760	9 941	36 565	39 760	(3 195)	-8.0%	39 760
Finance Management	1 825	1 900	1 900		1 900	1 900	-		1 900
MIG ADMIN - PMU	788	581	749	581	581	749	(168)		749
EPWP Incentive		1 000	1 000		700	1 000	(300)		1 000
							-		-
Other transfers and grants [insert description]							-		-
Provincial Government:	1 569	1 679	1 679	840	1 679	1 679	-		1 679
Sport and Recreation	1 569	1 679	1 679	840	1 679	1 679	-		1 679
							-		-
							-		-
District Municipality:	-	-	-	-	-	-	-		-
<i>DISTRICT MUNICIPALITY</i>							-		-
Other transfers and grants [insert description]							-		-
Other grant providers:	-	-	-	-	-	-	-		-
<i>IEC INFRASTRUCTURE</i>							-		-
Other transfers and grants [insert description]							-		-
Total Operating Transfers and Grants	40 840	44 920	45 088	11 361	41 425	45 088	(3 663)	-8.1%	45 088
Capital Transfers and Grants									
National Government:	29 776	17 031	28 857	1 712	22 247	21 666	581	2.7%	26 158
Municipal Infrastructure Grant (MIG)	14 976	11 031	18 222	912	11 612	11 031	581	5.3%	18 222
Integrated National Electrification Programme	2 500	2 000	3 936		3 936	3 936	-		3 936
Water Services Operating Subsidy		4 000	4 000	800	4 000	4 000	-		4 000
Energy Efficiency Demand Management Grant	11 300		2 699		2 699	2 699	-		-
Expanded Public Works Programme	1 000						-		-
Other capital transfers/grants [insert desc]							-		-
Provincial Government:	-	-	-	-	-	-	-		-
<i>DISASTER</i>							-		-
<i>DEPRT OF SAFETY</i>							-		-
<i>EPWP</i>							-		-
District Municipality:	-	-	-	-	-	-	-		-
							-		-
							-		-
Other grant providers:	-	-	-	-	-	-	-		-
<i>Kgotso Pula Nala</i>							-		-
							-		-
Total Capital Transfers and Grants	29 776	17 031	28 857	1 712	22 247	21 666	581	2.7%	26 158
TOTAL RECEIPTS OF TRANSFERS & GRANTS	70 616	61 951	73 944	13 073	63 672	66 754	(3 083)	-4.6%	71 245

Grant receipts and expenditures are monitored according to the payment schedules.

Supporting Table SC7(1) – Grant expenditure

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

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	39 271	43 241	43 409	829	8 587	33 051	(24 463)	-74.0%	43 409
Equitable share	36 658	39 760	39 760	715	6 097	29 820	(23 723)	-79.6%	39 760
Finance Management	1 825	1 900	1 900		1 900	1 900	-		1 900
MIG ADMIN - PMU	788	581	749			581	(581)	-100.0%	749
EPWP Incentive		1 000	1 000	114	591	750	(159)	-21.2%	1 000
									-
Other transfers and grants [insert description]									-
Provincial Government:	1 569	1 679	1 679	-	-	-	-	-	1 679
Sport and Recreation	1 569	1 679	1 679						1 679
									-
									-
District Municipality:	-	-	-	-	-	-	-	-	-
DISTRICT MUNICIPALITY									-
Other transfers and grants [insert description]									-
Other grant providers:	-	-	-	-	-	-	-	-	-
IEC INFRASTRUCTURE									-
Other transfers and grants [insert description]									-
Total operating expenditure of Transfers and Grants:	40 840	44 920	45 088	829	8 587	33 051	(24 463)	-74.0%	45 088
Capital expenditure of Transfers and Grants									
National Government:	29 776	17 031	24 222	1 499	11 537	15 531	(3 994)	-25.7%	24 222
Municipal Infrastructure Grant (MIG)	14 976	11 031	18 222	1 231	11 063	11 031	31	0.3%	18 222
Integrated National Electrification Programme	2 500	2 000	2 000	268	268	1 500	(1 232)	-82.1%	2 000
Water Services Operating Subsidy		4 000	4 000		207	3 000	(2 793)	-93.1%	4 000
Energy Efficiency Demand Managemnet Grant	11 300								-
Expanded Public Works Programme	1 000								-
Other capital transfers/grants [insert desc]									-
Provincial Government:	-	-	-	-	-	-	-	-	-
DISASTER									-
DEPRT OF SAFETY									-
EPWP									-
District Municipality:	-	-	-	-	-	-	-	-	-
									-
									-
Other grant providers:	-	-	-	-	-	-	-	-	-
Kgotso Pula Nala									-
									-
Total capital expenditure of Transfers and Grants	29 776	17 031	24 222	1 499	11 537	15 531	(3 994)	-25.7%	24 222
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	70 616	61 951	69 309	2 328	20 124	48 582	(28 458)	-58.6%	69 309

Supporting Table SC7(2) – Expenditure against approved rollovers

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

Description	Budget Year 2017/18				
	Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Equitable share				-	
Finance Management				-	
Other transfers and grants [insert description]				-	
Provincial Government:	-	-	-	-	
Sport and Recreation				-	
District Municipality:	-	-	-	-	
<i>DISTRICT MUNICIPALITY</i>				-	
Other grant providers:	-	-	-	-	
<i>IEC INFRASTRUCTURE</i>				-	
Total operating expenditure of Approved Roll-overs	-	-	-	-	
Capital expenditure of Approved Roll-overs					
National Government:	7 993	-	6 950	1 043	13.0%
Municipal Infrastructure Grant (MIG)	3 358		3 358	-	
Integrated National Electrification Programme	1 936		1 936	-	
Energy Efficiency Demand Management Grant	2 699		1 656	1 043	
Provincial Government:	-	-	-	-	
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total capital expenditure of Approved Roll-overs	7 993	-	6 950	1 043	13.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	7 993	-	6 950	1 043	13.0%

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	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		3 289	3 194	251	1 756	2 129	(373)	-18%	3 194
Pension and UIF Contributions							-		-
Medical Aid Contributions							-		-
Motor Vehicle Allowance		177	177	15	104	118	(15)	-13%	177
Cellphone Allowance		251	488	24	169	326	(156)	-48%	488
Housing Allowances							-		-
Other benefits and allowances							-		-
Sub Total - Councillors	-	3 717	3 859	290	2 029	2 573	(544)	-21%	3 859
% increase		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality									
Basic Salaries and Wages		3 626	3 626	357	2 303	2 417	(114)	-5%	3 626
Pension and UIF Contributions							-		-
Medical Aid Contributions							-		-
Overtime							-		-
Performance Bonus							-		-
Motor Vehicle Allowance		455	548	42	280	366	(85)	-23%	548
Cellphone Allowance							-		-
Housing Allowances		36	9	-	9	6	3	50%	9
Other benefits and allowances							-		-
Payments in lieu of leave							-		-
Long service awards							-		-
Post-retirement benefit obligations							-		-
Sub Total - Senior Managers of Municipality	-	4 116	4 183	399	2 592	2 789	(196)	-7%	4 183
% increase		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff									
Basic Salaries and Wages		32 528	31 448				-		31 448
Pension and UIF Contributions		5 776	5 583				-		5 583
Medical Aid Contributions		1 014	960				-		960
Overtime		1 827	1 902				-		1 902
Performance Bonus			-				-		-
Motor Vehicle Allowance		173	-				-		-
Cellphone Allowance			-				-		-
Housing Allowances		239	377				-		377
Other benefits and allowances		635	658				-		658
Payments in lieu of leave		2 705	2 662				-		2 662
Long service awards			-				-		-
Post-retirement benefit obligations		341	609				-		609
Sub Total - Other Municipal Staff	-	45 240	44 199	-	-	-	-	-	44 199
% increase		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality	-	53 073	52 241	689	4 621	5 362	(741)	-14%	52 241
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS	-	53 073	52 241	689	4 621	5 362	(741)	-14%	52 241
% increase		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF	-	49 356	48 382	399	2 592	2 789	(196)	-7%	48 382

Supporting Table SC2

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

Description of financial indicator	Basis of calculation	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-0.3%	17.5%	17.3%	0.1%	2.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	3.9%	0.6%	0.5%	12.9%	0.6%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	335.1%	3214.3%	2942.1%	74.4%	3214.3%
Liquidity Ratio	Monetary Assets/Current Liabilities	101.6%	634.1%	361.9%	10.9%	634.1%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	41.0%	91.7%	90.9%	52.9%	90.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))					
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source					
Employee costs	Employee costs/Total Revenue - capital revenue	34.6%	37.3%	36.2%	33.8%	36.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	22.3%	19.7%	19.4%	0.1%	3.0%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year					
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services					
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure					
Monetary assets		23 872	29 943	17 091	8 970	29 943
Total Revenue (excluding capital transfers and contributions)		132 774	132 394	133 568	97 987	133 568
Transfers recognised - operational		40 840	44 920	45 088	40 201	45 088
Transfers recognised - capital		29 776	17 031	28 857		28 857
Debt service payments		196	1 137	1 455	(974)	(1 098)
Outstanding debtors (receivables)		54 460	121 435	121 435	51 817	121 435
Annual services revenue		66 272	61 327	59 618	35 860	
Cash + investments	Including LT investments	23 872	29 943	17 091	8 970	29 943
Fixed operational expend. (monthly)						
Longstanding debtors outstanding						
Longstanding debtors recovered						
Attorney collections						

Capital programme performance

Supporting Table SC12

NC072 Umsobomvu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		1 732		1 239	1 239	1 732	493	28.4%	6%
August		1 732		4 667	5 906	3 464	(2 443)	-70.5%	28%
September		1 732		439	6 346	5 195	(1 150)	-22.1%	31%
October		1 732		3 469	9 814	6 927	(2 887)	-41.7%	47%
November		1 732		240	10 055	8 659	(1 396)	-16.1%	48%
December		1 732		4 936	14 991	10 391	(4 600)	-44.3%	72%
January		1 732		111	15 102	12 123	(2 979)	-24.6%	73%
February		1 732		2 315	17 417	13 854	(3 563)	-25.7%	84%
March		1 732		2 641	20 058	15 586	(4 472)	-28.7%	97%
April		1 732				17 318	-		
May		1 732				19 050	-		
June		1 732				20 781	-		
Total Capital expenditure	-	20 781	-	20 058					

Supporting Table SC13a

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

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	17 031	28 006	2 641	15 890	21 004	5 114	24.3%	28 006
Infrastructure - Road transport	-	11 031	17 371	1 346	11 360	13 028	1 668	12.8%	17 371
Roads, Pavements & Bridges	-	11 031	17 371	1 346	11 360	13 028	1 668	12.8%	17 371
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	2 000	6 635	-	3 028	4 976	1 948	39.2%	6 635
Generation	-	2 000	6 635	-	3 028	4 976	1 948	39.2%	6 635
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	4 000	4 000	1 295	1 502	3 000	1 498	49.9%	4 000
Dams & Reservoirs	-	4 000	4 000	1 295	1 502	3 000	1 498	49.9%	4 000
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	-	250	9 216	-	4 308	6 912	2 604	37.7%	9 216
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	8 966	-	4 308	6 725	2 417	35.9%	8 966
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	250	250	-	-	188	188	100.0%	250
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	3 500	3 510	-	-	2 633	2 633	100.0%	3 510
Computers - software & programming	-	3 500	3 510	-	-	2 633	2 633	100.0%	3 510
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	20 781	40 732	2 641	20 198	30 549	10 351	33.9%	40 732

Supporting Table SC13b

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

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
<i>Roads, Pavements & Bridges</i>									
<i>Storm water</i>									
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
<i>Generation</i>									
<i>Transmission & Reticulation</i>									
<i>Street Lighting</i>									
Infrastructure - Water	-	-	-	-	-	-	-	-	-
<i>Dams & Reservoirs</i>									
<i>Water purification</i>									
<i>Reticulation</i>									
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>									
<i>Sewerage purification</i>									
Infrastructure - Other	-	-	-	-	-	-	-	-	-
<i>Waste Management</i>									
<i>Transportation</i>									
<i>Gas</i>									
<i>Other</i>									
Community	-	-	-	-	-	-	-	-	-
Parks & gardens									
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other									
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings									
Other									
Investment properties	-	-	-	-	-	-	-	-	-
Housing development									
Other									
Other assets	-	-	-	-	-	-	-	-	-
General vehicles									
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment									
Computers - hardware/equipment									
Furniture and other office equipment									
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
Agricultural assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming									
Other									
Total Capital Expenditure on renewal of existing ass	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									

Supporting Table SC13c

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

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	1 711	1 811	3 001	55	1 105	2 250	1 146	50.9%	1 390
Infrastructure - Road transport	300	370	1 390	2	137	1 042	905	86.8%	1 390
Roads, Pavements & Bridges	300	370	1 390	2	137	1 042	905	86.8%	1 390
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	849	891	1 061	11	659	796	137	17.2%	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	716	671	811	11	413	608	195	32.1%	-
Street Lighting	133	220	250	-	246	188	(58)	-31.0%	-
Infrastructure - Water	541	500	500	42	289	375	86	23.1%	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	541	500	500	42	289	375	86	23.1%	-
Infrastructure - Sanitation	21	50	50	1	20	38	17	46.0%	-
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	21	50	50	1	20	38	17	46.0%	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	2	25	25	24	24	15	(9)	-63.2%	-
Parks & gardens	2	5	5	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	20	20	24	24	15	(9)	-63.2%	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	1 302	1 661	2 145	149	1 493	1 609	116	7.2%	-
General vehicles	1 022	1 114	1 352	137	857	1 014	156	15.4%	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	159	263	503	-	311	377	66	17.5%	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	20	35	40	(3)	173	30	(144)	-485.1%	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	101	247	249	14	151	186	35	18.8%	-
Other Land	-	3	3	-	-	2	2	100.0%	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	3 014	3 496	5 170	228	2 622	3 874	1 252	32.3%	1 390

Supporting Table SC13d

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

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
<i>Roads, Pavements & Bridges</i>	-	-	-	-	-	-	-	-	-
<i>Storm water</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
<i>Dams & Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
<i>Waste Management</i>	-	-	-	-	-	-	-	-	-
<i>Transportation</i>	-	-	-	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Depreciation	-	-	-	-	-	-	-	-	-

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 2018 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: 13 April 2018

Performance of the Audit Committee:

Attached the minutes of the last 2 quarters presented by internal audit unit:

AUDIT ACTION PLAN PROGRESS REPORT: MARCH 2018

Project OPCAR (Operation Clean Audit Report) - 2016/2017

Joint Action Item List (JAIL)

Chairman:

Date: 31 March 2018

31 January 2018

Purpose: The purpose of the JAIL is to track the allocation and status of project actions

Task identified
Work in progress
Completed

EX No.	Item	Impact on Audit Report	Classification	Internal Control Deficiency	Reported in previous years (from)	Target Date	Prog%	Responsibility	Department within Municipality	Remarks	
1	CoAF 1.1	Performance: Mid-year assessment done after 25 January (ISS.1)	Other Matters	Non-compliance	Leadership	1	23 January 2018	25%	Mr Kapp	Corporate Services	
2	CoAF 2.1	PPE: Disposals not approved by council	Other Matters	Non-compliance	Financial and Performance	2	30-Jun-18	0%	All Managers	All	
3	CoAF 3.1	I.T Policies	Other Matters	I.T Policies	Leadership	1	30-Jun-18	20%	CFO and Deputy CFO	Finance	
4	CoAF 3.2	General IT controls: Deficiencies on IT control	Other Matters	I.T Policies	Leadership	1	30-Jun-18	20%	CFO and Deputy CFO	Finance	
5	CoAF 4.1	Employee Related Cost: Internal control deficiencies in overtime (ISS.4)	Other Matters	Employee Related Cost	Leadership	1	30-Apr-18	27%	Manager Corporate Services	Corporate Services	
6	CoAF 4.2	2. Employee Related Cost: No HR planning and organization in place (ISS.7)	Other Matters	Employee Related Cost	Leadership	1	30-Apr-18	0%	Manager Corporate Services	Corporate Services	
7	CoAF 5.3	3. Revenue (Prepaid Electricity) difference between the amount received and in the general ledger	Other Matters	Revenue	Financial and Performance	1	30-Jun-18	50%	CFO and Deputy CFO	Finance	
8	CoAF 6.1	Employee Related Fringe benefit not accounted for	Other Matters	Employee costs	Non-compliance	1	Monthly	33%	Expenditure Accountant, Chief Clerk Expenditure	Finance	
9	CoAF 11.1	Expenditure - Contracts/Agreements not reviewed on a regular basis	Other Matters	Expenditure	Financial and Performance Management	1	30-Jun-18	0%	Manager Corporate Services	Corporate Services	
10	CoAF 11.2	Expenditure - Incorrect tariffs were used	Other Matters	Expenditure	Leadership	1	30-Jun-18	80%	Expenditure Accountant	Finance	
11	CoAF 12.1	Corrective measures taken to improve performance are not well defined	Other Matters	Predetermined objectives	Control deficiency	1	28-Feb-18	50%	All Managers	All	
12	CoAF 12.2	Reported achievements per system reports not consistent with Reported Objectives per APR	Other Matters	Pre-determined Objectives	Control deficiency	1	28-Feb-18	33%	All Managers	All	
13	CoAF 13.1	Employee Related Costs - Post not advertised	Other Matters	Employee Cost	Non-compliance	1	Monthly	50%	All Managers	All	
14	CoAF 14.2	Property plant and equipment	Other Matters	PPE	Control deficiency	1	30-Jun-18	0%	CFO and Consultant	Finance	
15	CoAF 14.5	PPE: Fixed assets not adequately insured	Other Matters	PPE	Control deficiency	1	30-Jun-18	27%	All Managers and Deputy CFO	All	
16	CoAF 15.3	Distribution losses	Other Matters	Revenue	Leadership	2	30-Jun-18	20%	Technical Manager	Technical	
17	CoAF 15.4	Sale of Electricity	Other Matters	Revenue	Financial and Performance management	1	30-Jun-18	25%	Depty CFO	Finance	
18	CoAF 15.5	Market values on the system differ from the market value on the valuation roll.	Other Matters	Revenue	Financial and Performance management	1	30-Jun-18	25%	Depty CFO	Finance	
19	CoAF 16.1	Irregular Expenditure	Other Matters	Operating expenditure	Leadership	2	30-Jun-18	20%	Corporate Services	Corporate Services	
20	CoAF 21.1	No section 32 reports for irregular and unauthorized expenditure	Other Matters	Non compliance	Leadership	2	30-Jun-18	27%	Head SCM/ CFO	Finance	
21	CoAF 23.1	Denominator not accurate as incorrect budget amount used	Other Matters	Predetermined objectives	Financial and Performance Management	1	30-Jun-18	50%	Deputy CFO/ Manager Technical Services	Finance	
22	CoAF 23.2	Reported achievements are not accurate	Other Matters	Predetermined objectives	Financial and Performance Management	1	30-Jun-18	0%	Deputy CFO/ Manager Technical Services	Finance	
23	CoAF 23.3	Tax invoice not attached to indigent application	Other Matters	Predetermined objectives	Financial and Performance Management	1	30-Jun-18	27%	Deputy CFO	Finance	
24	CoAF 25.1	Indigent application forms not signed for approval by the Section Head	Other Matters	Receivables	Leadership	1	30-Jun-18	80%	Deputy CFO	Finance	
25	CoAF 26.1	Annual Financial Statements	Other Matters	Non Compliance	Financial and Performance Management	3	30-Jun-18	0%	CFO	Finance	
26	CoAF 27.1	Indicator not well presented	Other Matters	Predetermined objectives	Financial and Performance	1	30-Jun-18	20%	Deputy CFO	Finance	
27	CoAF 29.1	The municipality is not using the Municipal Infrastructure Performance Management Information System (MIPMIS)	Other Matters	Support to Local Government	internal control deficiencies	1	30-Jun-18	20%	Manager Technical Services	Technical Services	
28	CoAF 30.1	Consumer Deposit- Reconnection register not reviewed	Other Matters	Receivables	Non-compliance	1	30-Jun-18	100%	Deputy CFO/ CFO	Finance	
29	CoAF 31.1	Unauthorised expenditure is not prevented	Other Matters	Non-compliance	Leadership	2	30-Jun-18	33%	All Managers	All	
30	CoAF 32.1	The Municipality does not have an approved Road Maintenance Plan	Other Matters	Road Infrastructure	Leadership	2	30-Jun-18	20%	Manager Technical Services	Technical Services	