

UMSOBOMVU MUNICIPALITY



Monthly Budget Statement

January 2015

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 May 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 second quarter ended 31 January 2015 will be tabled in a separate comprehensive report to council.

1.1.2 Financial problems or risks facing the municipality

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

1.1.3 Other relevant information

Actual operating revenue at the end of the second quarter for 2014/2015 is at 55.85% of the budgeted revenue. The expenditure reflects spending of 46.80% against the budgeted expenditure. Capital expenditure amounts to R13.9m, or 34.3%, at the end of January 2015.

Outstanding consumer debtors remain stable and only reflect the year-on-year increase from increased tariffs as from 1 July 2014.

The positive cash flow remains stable.

Resolutions

IN-YEAR REPORTS 2014/2015

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

RECOMMENDATION:

That the report for the quarter ended January 2015, prepared as part of the financial reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003, **be noted**.

Executive Summary

Revenue by Source

The Year-to-Date actual revenue is 1% lower than YTD budget projections at the end of January 2015.

Borrowings

The balance of borrowings amounts to R3.7m at the end of January 2015.

Operating expenditure by vote & type

Current expenditure is 8% below YTD budget projections as at January 2015.

Capital expenditure

YTD Capital Expenditure amounts to R13.918m, or 34.3% of a total budget of R40.55m.

Cash flows

The municipality started the year with a positive cashbook balance of R19.95 million. The January 2015 closing balance is R14.4million. Refer to Supporting Table SC9 for more details on the cash position.

Allocations received (National & Provincial Grants)

Municipal Infrastructure Grant funding of R4.451m was received during the first quarter ended September 2014 and R4, 007m in January 2015. The municipality only received R700 000 from the allocated R1m Expanded Public Works Programme Integrated Grant ended January 2015.

Spending on Grants

Spending on grants amounts to R11.3m for during the quarter ended January 2015 which includes FMG, MSIG, INEP, EPWP and MIG.

Material variances

The table below summarises variances for projected revenue and expenditure.

NC072 Umsobomvu - Supporting Table SC1 Material variance explanations - M07 January

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Property rates	2 491	Some properties are levied annually in July 2014	Adjustments budget
Property rates - penalties & collection charges	34	We have under budgeted on this line item.	This will be corrected during the adjustment budget.
Service charges - electricity revenue	(4 289)	This is because of the change in seasons and the implementation of load shedding.	Adjustments budget
Service charges - water revenue	1 431	This is due to the leakage of solar geysers.	The municipality is in talks with the company which installed the geysers regarding the maintenance thereof.
Service charges - sanitation revenue	221	insignificant difference	insignificant difference
Service charges - refuse revenue	147	insignificant difference	insignificant difference
Service charges - other	-		
Rental of facilities and equipment	364	The hall facilities were utilized more than expected.	Adjustments budget
Interest earned - external investments	130	We have under budgeted on this line item.	This will be corrected during the adjustments budget.
Interest earned - outstanding debtors	314	This is due to the under budgeting in property rates	This will be corrected during the adjustments budget.
Dividends received	-		
Fines	551	More infringement on speed fines	Adjustments budget
Licences and permits	138		
Agency services	-		
Transfers recognised - operational	(1)		
Other revenue	(2 172)	Vat income not allocated	Pass a journal
Gains on disposal of PPE	-		
	-		
Expenditure By Type			
		There are still some vacancies to be filled and bonuses	The variances will decrease as when the vacancies are filled
Employee related costs	(3 545)	pay-out in their birth day month.	insignificant difference
Remuneration of councillors	20	insignificant difference	insignificant difference
Debt impairment	1	insignificant difference	insignificant difference
Depreciation & asset impairment	(0)		
Finance charges	58	We have under budgeted on this line item.	This will be corrected during the adjustment budget.
Bulk purchases	(891)	insignificant difference	insignificant difference
Other materials	-		
Contracted services	-		
Transfers and grants	-		
Other expenditure	(1 193)	insignificant difference	insignificant difference
Loss on disposal of PPE	(1)		
Capital Expenditure			
Budget and treasury office			
Community and social services	171		
			The contractor has been appointed, therefore spending will improve.
Road transport	(1 977)	There was a delay in the appointment of contractors for the project.	
Electricity	684	Work in process	
		The starting of the project was delayed and will only be completed in the next financial year and the budget for this project will be reduced as discussed with the Dept of Water and Sanitation	
Water	(7 209)		
Waste water management			

Performance in relation to SDBIP targets

See the comprehensive report tabled in Council.

Remedial or corrective steps

No remedial or corrective steps are required at this time.

In-year budget statement tables

Table C1: s71 Monthly Budget Statement Summary

NC072 Umsobomvu - Table C1 Monthly Budget Statement Summary - M07 January

Description	2013/14	Budget Year 2014/15							
	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	4 802	5 199	5 199	591	5 557	3 033	2 524	83%	5 199
Service charges	45 734	50 828	50 828	3 910	27 160	29 649	(2 489)	-8%	50 828
Investment revenue	693	312	312	64	312	182	130	71%	312
Transfers recognised - operational	45 880	38 164	38 164	-	26 114	26 114	(1)	-0%	38 164
Other own revenue	9 932	8 297	8 297	1 200	4 035	4 840	(805)	-17%	8 297
Total Revenue (excluding capital transfers and contributions)	107 040	102 801	102 801	5 764	63 177	63 819	(641)	-1%	102 801
Employee costs	33 695	39 057	39 057	2 885	19 238	22 783	(3 545)	-16%	39 057
Remuneration of Councillors	2 992	2 945	2 945	231	1 738	1 718	20	1%	2 945
Depreciation & asset impairment	27 893	23 834	23 834	1 986	13 903	13 903	(0)	-0%	23 834
Finance charges	466	296	296	31	230	173	58	33%	296
Materials and bulk purchases	18 410	18 670	18 670	1 316	9 999	10 891	(891)	-8%	18 670
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	41 323	41 228	41 228	2 535	22 856	24 049	(1 193)	-5%	41 228
Total Expenditure	124 780	126 029	126 029	8 985	67 965	73 517	(5 552)	-8%	126 029
Surplus/(Deficit)	(17 739)	(23 228)	(23 228)	(3 220)	(4 787)	(9 698)	4 911	-51%	(23 228)
Transfers recognised - capital	40 402	41 591	41 591	-	-	24 261	(24 261)	-100%	41 591
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	22 663	18 363	18 363	(3 220)	(4 787)	14 563	(19 350)	-133%	18 363
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	22 663	18 363	18 363	(3 220)	(4 787)	14 563	(19 350)	-133%	18 363
Capital expenditure & funds sources									
Capital expenditure	56 792	40 550	33 050	23	13 918	22 250	(8 332)	-37%	40 550
Capital transfers recognised	47 725	39 000	39 000	23	13 918	22 250	(8 332)	-37%	39 000
Public contributions & donations	5 100	-	-	-	-	-	-	-	-
Borrowing	629	-	-	-	-	-	-	-	-
Internally generated funds	3 339	1 550	1 550	-	-	-	-	-	1 550
Total sources of capital funds	56 792	40 550	40 550	23	13 918	22 250	(8 332)	-37%	40 550
Financial position									
Total current assets	57 409	68 499	68 499	-	60 880	-	-	-	68 499
Total non current assets	504 023	602 823	602 823	-	499 288	-	-	-	602 823
Total current liabilities	30 141	800	800	-	35 412	-	-	-	800
Total non current liabilities	28 067	36 893	36 893	-	27 549	-	-	-	36 893
Community wealth/Equity	502 011	633 628	633 628	-	497 208	-	-	-	633 628
Cash flows									
Net cash from (used) operating	75 956	52 182	-	2 162	8 750	39 569	30 819	78%	52 182
Net cash from (used) investing	(61 793)	(47 898)	-	(23)	(13 918)	(27 941)	(14 023)	50%	(47 898)
Net cash from (used) financing	(452)	(728)	-	(66)	(424)	(425)	(1)	0%	(728)
Cash/cash equivalents at the month/year end	39 308	19 168	-	-	14 399	26 817	12 417	46%	23 547
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	2 864	2 244	2 028	1 932	69 245	-	-	-	78 313
Creditors Age Analysis									
Total Creditors	1 839	-	-	-	-	-	-	-	1 839

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

NC072 Umsobomvu - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M07 January

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
<i>Governance and administration</i>	39 430	44 747	44 747	699	31 734	26 102	5 632	22%	44 747
Executive and council	30 684	32 382	32 382	–	22 884	18 890	3 994	21%	32 382
Budget and treasury office	8 726	12 345	12 345	697	8 845	7 202	1 644	23%	12 345
Corporate services	20	19	19	2	5	11	(6)	-53%	19
<i>Community and public safety</i>	2 363	3 697	3 697	985	3 129	2 157	972	45%	3 697
Community and social services	1 164	1 414	1 414	89	1 127	825	302	37%	1 414
Sport and recreation	–	–	–	–	–	–	–	–	–
Public safety	1 198	2 283	2 283	896	2 002	1 332	670	50%	2 283
Housing	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	5 222	1 060	1 060	2	14	618	(604)	-98%	1 060
Planning and development	–	–	–	–	–	–	–	–	–
Road transport	5 222	1 060	1 060	2	14	618	(604)	-98%	1 060
Environmental protection	–	–	–	–	–	–	–	–	–
<i>Trading services</i>	100 427	94 888	94 888	4 079	28 300	55 351	(27 051)	-49%	94 888
Electricity	29 471	29 831	29 831	1 554	12 164	17 401	(5 238)	-30%	29 831
Water	57 738	51 499	51 499	1 320	7 662	30 041	(22 379)	-74%	51 499
Waste water management	7 472	7 662	7 662	678	4 789	4 469	319	7%	7 662
Waste management	5 747	5 896	5 896	527	3 686	3 439	247	7%	5 896
<i>Other</i>	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	147 442	144 391	144 391	5 764	63 177	84 228	(21 051)	-25%	144 391
Expenditure - Standard									
<i>Governance and administration</i>	37 949	44 488	44 488	2 627	21 880	25 951	(4 071)	-16%	44 488
Executive and council	19 423	19 628	19 628	1 412	9 929	11 450	(1 520)	-13%	19 628
Budget and treasury office	13 848	19 315	19 315	786	8 960	11 267	(2 307)	-20%	19 315
Corporate services	4 679	5 544	5 544	430	2 990	3 234	(244)	-8%	5 544
<i>Community and public safety</i>	10 034	8 864	8 864	702	5 235	5 171	64	1%	8 864
Community and social services	5 928	4 543	4 543	270	2 659	2 650	9	0%	4 543
Sport and recreation	1 130	1 338	1 338	78	582	780	(199)	-25%	1 338
Public safety	2 442	2 511	2 511	315	1 694	1 465	229	16%	2 511
Housing	533	473	473	39	301	276	25	9%	473
Health	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	15 015	11 111	11 111	860	6 734	6 481	253	4%	11 111
Planning and development	–	–	–	–	–	–	–	–	–
Road transport	15 015	11 111	11 111	860	6 734	6 481	253	4%	11 111
Environmental protection	–	–	–	–	–	–	–	–	–
<i>Trading services</i>	61 781	61 566	61 566	4 796	34 116	35 914	(1 798)	-5%	61 566
Electricity	26 588	24 705	24 705	1 824	14 119	14 411	(292)	-2%	24 705
Water	26 800	21 289	21 289	1 720	12 342	12 419	(77)	-1%	21 289
Waste water management	8 809	9 236	9 236	799	4 777	5 387	(610)	-11%	9 236
Waste management	(417)	6 336	6 336	452	2 878	3 696	(818)	-22%	6 336
<i>Other</i>	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	124 780	126 029	126 029	8 985	67 965	73 517	(5 552)	-8%	126 029
Surplus/ (Deficit) for the year	22 663	18 363	18 363	(3 220)	(4 787)	10 712	(15 499)	-145%	18 363

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) - M07 January

Vote Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - EXECUTIVE & COUNCIL	30 684	32 382	32 382	-	22 884	18 890	3 994	21.1%	32 382
Vote 2 - FINANCE & ADMIN	9 175	12 763	12 763	785	9 468	7 445	2 022	27.2%	12 763
Vote 3 - COMMUNITY SERVICES	1 934	3 298	3 298	899	2 512	1 924	588	30.5%	3 298
Vote 4 - TECHNICAL SERVICES	105 650	95 948	95 948	4 080	28 314	55 970	(27 655)	-49.4%	95 948
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	147 442	144 391	144 391	5 764	63 177	84 228	(21 051)	-25.0%	144 391
Expenditure by Vote									
Vote 1 - EXECUTIVE & COUNCIL	19 423	19 628	19 628	1 412	9 929	11 450	(1 520)	-13.3%	19 628
Vote 2 - FINANCE & ADMIN	20 642	26 487	26 487	1 341	13 484	15 450	(1 966)	-12.7%	26 487
Vote 3 - COMMUNITY SERVICES	7 918	7 237	7 237	576	3 701	4 222	(520)	-12.3%	7 237
Vote 4 - TECHNICAL SERVICES	76 796	72 677	72 677	5 656	40 850	42 395	(1 545)	-3.6%	72 677
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	124 780	126 029	126 029	8 985	67 965	73 517	(5 552)	-7.6%	126 029
Surplus/ (Deficit) for the year	22 663	18 363	18 363	(3 220)	(4 787)	10 712	(15 499)	-144.7%	18 363

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) - M07 January

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	4 632	5 031	5 031	568	5 425	2 935	2 491	85%	5 031
Property rates - penalties & collection charges	170	169	169	23	132	98	34	34%	169
Service charges - electricity revenue	22 240	27 770	27 770	1 520	11 910	16 199	(4 289)	-26%	27 770
Service charges - water revenue	11 030	9 914	9 914	1 245	7 215	5 783	1 431	25%	9 914
Service charges - sanitation revenue	7 017	7 418	7 418	645	4 548	4 327	221	5%	7 418
Service charges - refuse revenue	5 447	5 726	5 726	500	3 487	3 340	147	4%	5 726
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	407	396	396	83	594	231	364	158%	396
Interest earned - external investments	693	312	312	64	312	182	130	71%	312
Interest earned - outstanding debtors	1 634	1 427	1 427	173	1 147	832	314	38%	1 427
Dividends received	-	-	-	-	-	-	-	-	-
Fines	684	1 575	1 575	658	1 470	919	551	60%	1 575
Licences and permits	531	710	710	238	553	414	138	33%	710
Agency services	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	45 880	38 164	38 164	-	26 114	26 114	(1)	0%	38 164
Other revenue	6 675	4 190	4 190	48	272	2 444	(2 172)	-89%	4 190
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	107 040	102 801	102 801	5 764	63 177	63 819	(641)	-1%	102 801
Expenditure By Type									
Employee related costs	33 695	39 057	39 057	2 885	19 238	22 783	(3 545)	-16%	39 057
Remuneration of councillors	2 992	2 945	2 945	231	1 738	1 718	20	1%	2 945
Debt impairment	8 606	5 238	5 238	437	3 056	3 056	1	0%	5 238
Depreciation & asset impairment	27 893	23 834	23 834	1 986	13 903	13 903	(0)	0%	23 834
Finance charges	466	296	296	31	230	173	58	33%	296
Bulk purchases	18 410	18 670	18 670	1 316	9 999	10 891	(891)	-8%	18 670
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	32 688	35 988	35 988	2 098	19 800	20 993	(1 193)	-6%	35 988
Loss on disposal of PPE	28	1	1	-	-	1	(1)	-100%	1
Total Expenditure	124 780	126 029	126 029	8 985	67 965	73 517	(5 552)	-8%	126 029
Surplus/(Deficit)									
Transfers recognised - capital	40 402	41 591	41 591	-	-	24 261	(24 261)	(0)	41 591
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	22 663	18 363	18 363	(3 220)	(4 787)	14 563			18 363
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 663	18 363	18 363	(3 220)	(4 787)	14 563			18 363
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 663	18 363	18 363	(3 220)	(4 787)	14 563			18 363
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	22 663	18 363	18 363	(3 220)	(4 787)	14 563			18 363

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 1% below the YTD budget and current expenditure is 8% below the YTD budget for 2014/2015.

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) - M07
January

Vote Description	2013/14	Budget Year 2014/15							
	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	-	-	-	-	171	-	171	#DIV/0!	-
Vote 3 - COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES	28 750	31 500	31 500	-	10 041	17 250	(7 209)	-42%	31 500
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	28 750	31 500	31 500	-	10 211	17 250	(7 039)	-41%	31 500
Single Year expenditure appropriation									
Vote 1 - EXECUTIVE & COUNCIL	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE & ADMIN	-	1 550	1 550	-	-	-	-	-	1 550
Vote 3 - COMMUNITY SERVICES	153	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES	27 889	7 500	-	23	3 706	5 000	(1 294)	-26%	7 500
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	28 042	9 050	1 550	23	3 706	5 000	(1 294)	-26%	9 050
Total Capital Expenditure	56 792	40 550	33 050	23	13 918	22 250	(8 332)	-37%	40 550
Capital Expenditure - Standard Classification									
Governance and administration	-	1 550	1 550	-	-	-	-	-	1 550
Executive and council	-	-	-	-	-	-	-	-	-
Budget and treasury office	-	1 550	1 550	-	-	-	-	-	1 550
Corporate services	-	-	-	-	-	-	-	-	-
Community and public safety	153	-	-	-	171	-	171	#DIV/0!	-
Community and social services	153	-	-	-	171	-	171	#DIV/0!	-
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	8 729	6 000	6 000	23	1 523	3 500	(1 977)	-56%	6 000
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	8 729	6 000	6 000	23	1 523	3 500	(1 977)	-56%	6 000
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	47 911	33 000	33 000	-	12 224	18 750	(6 526)	-35%	33 000
Electricity	3 353	1 500	1 500	-	2 184	1 500	684	46%	1 500
Water	43 058	31 500	31 500	-	10 041	17 250	(7 209)	-42%	31 500
Waste water management	1 500	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	56 792	40 550	40 550	23	13 918	22 250	(8 332)	-37%	40 550
Funded by:									
National Government	47 725	39 000	39 000	23	13 918	22 250	(8 332)	-37%	39 000
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 725	39 000	39 000	23	13 918	22 250	(8 332)	-37%	39 000
Public contributions & donations	5 100	-	-	-	-	-	-	-	-
Borrowing	629	-	-	-	-	-	-	-	-
Internally generated funds	3 339	1 550	1 550	-	-	-	-	-	1 550
Total Capital Funding	56 792	40 550	40 550	23	13 918	22 250	(8 332)	-37%	40 550

Capital expenditure is 37% below the YTD budget at January 2015.

Table C6: Monthly Budget Statement - Financial Position

NC072 Umsobomvu - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	2013/14	Budget Year 2014/15			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	10 440	33 524	33 524	13 155	33 524
Call investment deposits	9 507	6 000	6 000	5 766	6 000
Consumer debtors	30 201	28 975	28 975	41 273	28 975
Other debtors	6 856	-	-	281	-
Current portion of long-term receivables	7	-	-	7	-
Inventory	398	-	-	398	-
Total current assets	57 409	68 499	68 499	60 880	68 499
Non current assets					
Long-term receivables	-	-	-	-	-
Investments	-	-	-	-	-
Investment property	1 655	1 655	1 655	1 655	1 655
Investments in Associate	-	-	-	-	-
Property, plant and equipment	502 295	599 618	599 618	497 560	599 618
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	73	1 550	1 550	73	1 550
Other non-current assets	-	-	-	-	-
Total non current assets	504 023	602 823	602 823	499 288	602 823
TOTAL ASSETS	561 432	671 322	671 322	560 168	671 322
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	-	800	800	-	800
Consumer deposits	697	-	-	723	-
Trade and other payables	29 443	-	-	34 689	-
Provisions	-	-	-	-	-
Total current liabilities	30 141	800	800	35 412	800
Non current liabilities					
Borrowing	4 233	3 585	3 585	3 715	3 585
Provisions	23 834	33 308	33 308	23 834	33 308
Total non current liabilities	28 067	36 893	36 893	27 549	36 893
TOTAL LIABILITIES	58 208	37 693	37 693	62 960	37 693
NET ASSETS	503 224	633 628	633 628	497 208	633 628
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	502 011	633 628	633 628	497 208	633 628
Reserves	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	502 011	633 628	633 628	497 208	633 628

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 - M07 January

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	51 913	59 480		3 792	42 360	34 697	7 663	22%	59 480
Government - operating	39 930	36 664		1 053	27 167	21 388	5 779	27%	36 664
Government - capital	64 585	43 091		4 007	21 892	25 136	(3 244)	-13%	43 091
Interest	1 350	1 739		64	312	10 144	(9 833)	-97%	1 739
Dividends	-	-		-	-	-	-		-
Payments									
Suppliers and employees	(81 457)	(88 438)		(6 722)	(82 750)	(51 589)	31 161	-60%	(88 438)
Finance charges	(364)	(354)		(31)	(230)	(207)	24	-11%	(354)
Transfers and Grants	-	-		-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES	75 956	52 182	-	2 162	8 750	39 569	30 819	78%	52 182
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	(0)	(0)							(0)
Decrease (Increase) in non-current debtors	-	-							-
Decrease (increase) other non-current receivables	-	-							-
Decrease (increase) in non-current investments	-	-							-
Payments									
Capital assets	(61 792)	(47 898)		(23)	(13 918)	(27 941)	(14 023)	50%	(47 898)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(61 793)	(47 898)	-	(23)	(13 918)	(27 941)	(14 023)	50%	(47 898)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-							-
Borrowing long term/refinancing	-	-							-
Increase (decrease) in consumer deposits	-	-		10	80		80	#DIV/0!	-
Payments									
Repayment of borrowing	(452)	(728)		(76)	(504)	(425)	79	-19%	(728)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(452)	(728)	-	(66)	(424)	(425)	(1)	0%	(728)
NET INCREASE/ (DECREASE) IN CASH HELD	13 712	3 556	-	2 073	(5 591)	11 204			3 556
Cash/cash equivalents at beginning:	25 596	15 612			19 991	15 612			19 991
Cash/cash equivalents at month/year end:	39 308	19 168			14 399	26 817			23 547

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R14.399 million.

The municipality started the year with a positive cashbook balance of R19.9 million. The December closing balance is R14.399 million. Refer to Supporting Table SC9 for more details on the cash position.

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

NC072 Umsobomvu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

Description	Budget Year 2014/15												2014/15 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 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Receipts By Source															
Property rates	328	384	532	439	437	524	517					1 870	5 031	5 333	5 653
Property rates - penalties & collection charges	-	-	-	-	-	-	-					169	169	179	189
Service charges - electricity revenue	1 987	1 719	1 923	1 988	1 770	1 344	1 469					14 444	26 643	29 696	31 997
Service charges - water revenue	373	315	388	335	521	355	461					6 190	8 938	10 527	11 159
Service charges - sanitation revenue	326	239	275	273	362	267	291					4 644	6 676	7 863	8 335
Service charges - refuse	136	127	136	137	153	115	156					4 194	5 153	6 069	6 434
Service charges - other	-	-	-	-	-	-	-					-	-	-	-
Rental of facilities and equipment	7	3	4	6	3	3	3					367	396	418	441
Interest earned - external investments	7	57	117	5	57	5	64					0	312	312	312
Interest earned - outstanding debtors	-	-	-	-	-	-	-					1 427	1 427	1 517	1 742
Dividends received	-	-	-	-	-	-	-					-	-	-	-
Fines	126	135	121	90	124	216	658					105	1 575	1 654	1 736
Licences and permits	211	(37)	154	8	(32)	-	201					205	710	746	783
Agency services	-	-	-	-	-	-	37					(37)	-	-	-
Transfer receipts - operating	14 617	934	496	-	10 067	-	-					10 551	36 664	40 074	41 374
Other revenue	974	1 277	470	828	15 198	474	1 053					(16 084)	4 190	4 194	2 297
Cash Receipts by Source	19 092	5 154	4 615	4 107	28 659	3 302	4 908					28 045	97 883	108 581	112 451
Other Cash Flows by Source															
Transfer receipts - capital	8 133	1 413	566	1 760	300	5 713	4 007					21 198	43 091	45 753	34 343
Contributions & Contributed assets	-	-	-	-	-	-	-					-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-					1	1	-	-
Short term loans	-	-	-	-	-	-	-					-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-					-	-	-	-
Increase in consumer deposits	16	9	15	15	9	6	10					(80)	-	-	-
Receipt of non-current debtors	-	-	-	-	-	-	-					-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-					-	-	-	-
Change in non-current investments	-	-	-	-	-	-	-					-	-	-	-
Total Cash Receipts by Source	27 241	6 576	5 196	5 882	28 969	9 022	8 925					49 165	140 975	154 335	146 794
Cash Payments by Type															
Employee related costs	2 746	2 686	2 668	2 641	2 834	2 777	2 885					17 665	36 803	39 141	46 730
Remuneration of councillors	249	244	255	267	231	261	231					1 207	2 945	3 092	3 246
Interest paid	34	34	34	34	31	31	31					124	354	339	5 915
Bulk purchases - Electricity	-	2 542	2 364	1 231	1 234	1 168	1 284					7 907	17 729	19 148	23 849
Bulk purchases - Water & Sewer	25	24	27	21	27	20	32					133	310	310	226
Other materials	-	-	-	-	-	-	-					-	-	-	21 725
Contracted services	-	-	312	-	-	-	81					320	712	755	-
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-					-	-	-	3 817
Grants and subsidies paid - other	-	-	-	-	-	-	-					-	-	-	-
General expenses	4 709	5 112	5 696	2 863	5 662	5 480	4 440					(2 537)	31 426	32 660	32 111
Cash Payments by Type	7 764	10 642	11 356	7 057	10 020	9 737	8 985					24 718	90 279	95 444	137 620
Other Cash Flows/Payments by Type															
Capital assets	604	876	1 338	4 146	672	6 258	23					33 980	47 898	45 000	32 000
Repayment of borrowing	73	72	73	73	61	76	76					224	728	800	872
Other Cash Flow s/Payments	7 865	(81)	(2 103)	(2 075)	12 193	3 851	(2 232)					(17 418)	1	1	-
Total Cash Payments by Type	16 306	11 510	10 663	9 201	22 946	19 923	6 852					41 505	138 906	141 246	170 492
NET INCREASE/(DECREASE) IN CASH HELD	10 935	(4 934)	(5 467)	(3 319)	6 022	(10 901)	2 073					7 660	2 069	13 089	(23 698)
Cash/cash equivalents at the monthly year beginning:	19 991	30 926	25 992	20 524	17 205	23 227	12 327	14 399	14 399	14 399	14 399	14 399	19 991	22 060	35 149
Cash/cash equivalents at the monthly year end:	30 926	25 992	20 524	17 205	23 227	12 327	14 399	14 399	14 399	14 399	14 399	22 060	22 060	35 149	11 450

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 - M07 January

Description	NT Code	Budget Year 2014/15									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo 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	519	881	740	769	25 124				28 033	25 894	-	12 311
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 385	344	288	223	2 924				5 164	3 147	-	2 223
Receivables from Non-exchange Transactions - Property Rates	1400	326	228	229	199	5 495				6 476	5 694	-	2 562
Receivables from Exchange Transactions - Waste Water Management	1500	461	393	372	352	11 704				13 281	12 056	-	6 758
Receivables from Exchange Transactions - Waste Management	1600	185	316	316	308	15 834				16 959	16 142	-	7 123
Receivables from Exchange Transactions - Property Rental Debtors	1700	(2)	82	83	80	2 140				2 383	2 219	-	308
Interest on Arrear Debtor Accounts	1810	-	-	-	-	6 014				6 014	6 014	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-				-	-	-	-
Other	1900	(8)	1	1	1	11				4	11	-	597
Total By Income Source	2000	2 864	2 244	2 028	1 932	69 245	-	-	-	78 313	71 177	-	31 882
2013/14 - totals only													
										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	138	322	203	206	1 775				2 644	1 981	-	-
Commercial	2300	1 398	187	183	148	2 841				4 757	2 988	-	-
Households	2400	1 327	1 735	1 642	1 578	64 630				70 912	66 208	-	31 882
Other	2500											-	-
Total By Customer Group	2600	2 864	2 244	2 028	1 932	69 245	-	-	-	78 313	71 177	-	31 882

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 218 more household applied for indigent support during the seven months.

Summary of Indigent Households

Indigent Household Statistics					
	Indigent Households	Amount	Other Households	Total Households	
2014					
July	2 423	3 916 878	59 791 109	63 707 987	6.15%
August	2 423	4 912 253	59 305 125	64 217 378	7.65%
September	2 494	4 718 309	60 855 718	65 574 027	7.20%
October	2 494	3 812 165	62 881 012	66 693 177	5.72%
November	2 612	5 331 940	62 519 227	67 851 167	7.86%
December	2 641	6 079 681	63 411 088	69 490 769	8.75%
2015					
January	2 641	6 302 679	64 609 736	70 912 415	8.89%
February					
March					
April					
May					

Summary of Debtors Age Analysis

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total -	Older than 30 Days	Older than 90 days
2014/15											
July	4 271 991	1 798 409	1 474 793	1 384 492	60 033 656				68 963 341	1 798 409	61 418 148
August	3 789 087	2 671 964	1 578 717	1 423 410	61 300 318				70 763 496	2 671 964	62 723 728
September	2 561 129	3 555 394	2 358 062	1 468 689	62 273 027				72 216 301	3 555 394	63 741 716
October	2 187 292	2 390 938	3 254 242	2 229 804	63 413 412				73 475 688	2 390 938	65 643 216
November	1 947 884	2 236 825	2 087 917	3 003 537	65 082 704				74 358 867	2 236 825	68 086 241
December	2 413 644	2 265 442	2 099 944	2 030 044	67 680 429				76 489 503	2 265 442	69 710 473
January	2 864 196	2 244 146	2 027 583	1 932 206	69 244 971				78 313 102	2 244 146	71 177 177
February									0	0	0
March									0	0	0
April									0	0	0
May									0	0	0
June									0	0	0

Creditors' analysis

Supporting Table SC4

NC072 Umsobomvu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	NT Code	Budget Year 2014/15								
		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	1 605								1 605
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	234								234
Total By Customer Type	1000	1 839	-	-	-	-	-	-	-	1 839

Supporting Table SC4 reflects current creditors at the end of January 2015.

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 - M07 January

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							
R thousands								
<u>Municipality</u>								
CAPITAL REPLACEMENT 1	3 MONTHS	32 DAY		-	0.0%	84	-	84
HOUSING DEVELOPMENT	3 MONTHS	32 DAY		-	0.0%	151	-	151
HOUSING DEVELOPMENT	3 MONTHS	32 DAY		-	0.0%	24	-	24
CAPITAL REPLACEMENT 4	3 MONTHS	32 DAY		0	0.0%	119	0	119
CAPITAL REPLACEMENT	3 MONTHS	32 DAY		-	0.0%	11	-	11
CAPITAL REPLACEMENT 5	3 MONTHS	32 DAY		-	0.0%	376	-	376
INVESTMENT	3 MONTHS	32 DAY		-	0.0%	5 000	-	5 000
Municipality sub-total				0		5 766	0	5 766
<u>Entities</u>								
Entities sub-total				-		-	-	-
TOTAL INVESTMENTS AND INTEREST				0		5 766	0	5 766

Surplus cash not immediately required is invested in 32 day deposits.

The municipality has no long term investments.

Allocation and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

NC072 Umsobomvu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	2013/14	Budget Year 2014/15							
	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:	34 152	35 673	-	-	25 618	25 618	-		35 673
Equitable share	30 684	32 382	-	-	22 884	22 884	-		32 382
FINANCE MANAGEMENT	1 650	1 800	-	-	1 800	1 800	-		1 800
MSIG	890	934	-	-	934	934	-		934
MIG ADMIN - PMU	678	557	-	-	-	-	-		557
Energy Efficiency and Demand Management	250	-	-	-	-	-	-		-
SUBSIDY STATE	-	-	-	-	-	-	-		-
Other transfers and grants [insert description]	-	-	-	-	-	-	-		-
Provincial Government:	708	991	-	-	496	-	496	#DIV/0!	991
DEPT ART & CULTURE (LIBRARY)	708	991	-	-	496	-	496	#DIV/0!	991
YOUTH PROGRAMS	-	-	-	-	-	-	-		-
IMMUNISATION GRANT	-	-	-	-	-	-	-		-
Other transfers and grants [insert description]	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
DISTRICT MUNICIPALITY	-	-	-	-	-	-	-		-
Other transfers and grants [insert description]	-	-	-	-	-	-	-		-
Other grant providers:	3 600	-	-	-	-	-	-		-
IEC INFRASTRUCTURE	-	-	-	-	-	-	-		-
Other transfers and grants [insert description]	3 600	-	-	-	-	-	-		-
Total Operating Transfers and Grants	38 460	36 664	-	-	26 114	25 618	496	1.9%	36 664
Capital Transfers and Grants									
National Government:	47 473	43 091	-	4 007	10 658	10 658	-		43 091
RBIG - DWAF	31 000	30 000	-	-	-	-	-		30 000
HOUSING PROJECTS	-	-	-	-	-	-	-		-
EEDG	-	-	-	-	-	-	-		-
MIG - CAPITAL	12 873	10 591	-	4 007	8 458	8 458	-		10 591
INEP	2 600	1 500	-	-	1 500	1 500	-		1 500
EPWP	1 000	1 000	-	-	700	700	-		1 000
Provincial Government:	2 600	-	-	-	-	-	-		-
DISASTER	2 600	-	-	-	-	-	-		-
DEPRT OF SAFETY	-	-	-	-	-	-	-		-
EPWP	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Kgotso Pula Nala	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	50 073	43 091	-	4 007	10 658	10 658	-		43 091
TOTAL RECEIPTS OF TRANSFERS & GRANTS	88 532	79 755	-	4 007	36 772	36 276	496	1.4%	79 755

Grant receipts are monitored according to the payment schedules.

Supporting Table SC7(1) – Grant expenditure

NC072 Umsobomvu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

Description	2013/14	Budget Year 2014/15							
	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:	34 152	35 673	-	1 647	4 925	20 484	(15 559)	-76.0%	35 673
Equitable share	30 684	32 382	-	1 622	3 616	18 890	(15 273)	-80.9%	32 382
FINANCE MANAGEMENT	1 650	1 800	-	25	834	1 050	(216)	-20.6%	1 800
MSIG	890	934	-	-	475	545	(70)	-12.8%	934
MIG ADMIN - PMU	678	557	-	-	-	-	-	-	557
Energy Efficiency and Demand Management	250	-	-	-	-	-	-	-	-
SUBSIDY STATE	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Provincial Government:	-	-	-	-	258	-	258	#DIV/0!	-
DEPT ART & CULTURE (LIBRARY)	-	-	-	-	258	-	258	#DIV/0!	-
YOUTH PROGRAMS	-	-	-	-	-	-	-	-	-
IMMUNISATION GRANT	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
DISTRICT MUNICIPALITY	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Other grant providers:	3 600	-	-	-	-	-	-	-	-
IEC INFRASTRUCTURE	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	3 600	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	37 752	35 673	-	1 647	5 183	20 484	(15 301)	-74.7%	35 673
Capital expenditure of Transfers and Grants									
National Government:	47 473	43 091	-	-	6 087	7 753	29	0.4%	43 091
RBIG - DWAF	31 000	30 000	-	-	-	-	-	-	30 000
HOUSING PROJECTS	-	-	-	-	-	-	-	-	-
EEDG	-	-	-	-	-	-	-	-	-
MIG - CAPITAL	12 873	10 591	-	-	4 127	6 178	-	-	10 591
INEP	2 600	1 500	-	-	1 231	875	-	-	1 500
EPWP	1 000	1 000	-	-	729	700	29	4.2%	1 000
Provincial Government:	-	-	-	-	-	-	-	-	2 500
DISASTER	-	-	-	-	-	-	-	-	2 500
DEPRT OF SAFETY	-	-	-	-	-	-	-	-	-
EPWP	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	2 600	-	-	-	-	-	-	-	-
Kgotho Pula Nala	2 600	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	50 073	43 091	-	-	6 087	7 753	29	0.4%	45 591
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	87 824	78 764	-	1 647	11 271	28 237	(15 272)	-54.1%	81 264

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

NC072 Umsobomvu - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January

Description	Budget Year 2014/15				
	Approved Rollover 2013/14	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Equitable share					-
FINANCE MANAGEMENT					-
Energy Efficiency and Demand Management					-
SUBSIDY STATE					-
Other transfers and grants [insert description]					-
Provincial Government:	-	-	-	-	
YOUTH PROGRAMS					-
IMMUNISATION GRANT					-
#REF!					-
Other transfers and grants [insert description]					-
District Municipality:	-	-	-	-	
<i>DISTRICT MUNICIPALITY</i>					-
Other grant providers:	-	-	-	-	
					-
Total operating expenditure of Approved Roll-overs	-	-	-	-	
Capital expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
RBIG - DWAF					-
EPWP					-
Provincial Government:	-	-	-	-	
EPWP					-
District Municipality:	-	-	-	-	
					-
Other grant providers:	-	-	-	-	
					-
Total capital expenditure of Approved Roll-overs	-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	-	-	-	-	

A Roll over application was submitted to Provincial Treasury by the end of August 2014 for the unspent MIG (R7.1 million) and EPWP (R641 thousand). The approval from National Treasury was received in November 2014 but the reporting template is not yet finalised.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

NC072 Umsobomvu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	2 459	2 945		200	1 417	1 718	(301)	-18%	2 945
Pension and UIF Contributions	-	-		-	-	-	-		-
Medical Aid Contributions	-	-		-	-	-	-		-
Motor Vehicle Allowance	324	-		14	199	-	199	#DIV/0!	-
Cellphone Allowance	209	-		17	122	-	122	#DIV/0!	-
Housing Allowances	-	-		-	-	-	-		-
Other benefits and allowances	-	-		-	-	-	-		-
Sub Total - Councillors	2 992	2 945	-	231	1 738	1 718	20	1%	2 945
% increase		-1.6%							-1.6%
Senior Managers of the Municipality									
Basic Salaries and Wages	2 727	3 084		257	1 801	1 801	-		-
Pension and UIF Contributions	-	-		-	-	-	-		-
Medical Aid Contributions	-	-		-	-	-	-		-
Overtime	-	-		-	-	-	-		-
Performance Bonus	301	348		-	-	-	-		-
Motor Vehicle Allowance	362	401		38	267	234	33	14%	-
Cellphone Allowance	-	-		-	-	-	-		-
Housing Allowances	10	11		4	28	28	-		-
Other benefits and allowances	-	-		-	-	-	-		-
Payments in lieu of leave	-	-		-	-	-	-		-
Long service awards	-	-		-	-	-	-		-
Post-retirement benefit obligations	-	-		-	-	-	-		-
Sub Total - Senior Managers of Municipality	3 401	3 844	-	300	2 096	2 063	33	2%	-
% increase		13.0%							
Other Municipal Staff									
Basic Salaries and Wages	19 812	22 885		1 823	12 543	13 349	(806)	-6%	25 968
Pension and UIF Contributions	3 872	4 492		332	2 251	2 620	(369)	-14%	4 216
Medical Aid Contributions	752	758		68	450	442	8	2%	758
Overtime	999	1 060		158	775	618	157	25%	1 060
Performance Bonus	(301)	-		-	-	-	-		-
Motor Vehicle Allowance	(0)	-		-	-	-	-		401
Cellphone Allowance	-	-		-	-	-	-		-
Housing Allowances	-	-		-	-	-	-		11
Other benefits and allowances	690	474		48	241	276	(36)	-13%	6 302
Payments in lieu of leave	5 045	5 204		158	881	3 035	(2 154)	-71%	-
Long service awards	-	-		-	-	-	-		-
Post-retirement benefit obligations	341	341		-	-	-	-		201
Sub Total - Other Municipal Staff	31 209	35 213	-	2 586	17 142	20 342	(3 200)	-16%	38 917
% increase		12.8%							24.7%
Total Parent Municipality	37 602	42 001	-	3 117	20 976	24 123	(3 147)	-13%	41 861

SDBIP

The results of the SDBIP for the first quarter ended 31 January 2015 will be included in a separate comprehensive report to be tabled in Council.

Financial Performance

Supporting Table SC2

NC072 Umsobomvu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

Description of financial indicator	Basis of calculation	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	19.1%	19.1%	0.3%	2.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	1.1%	0.0%	0.0%	0.0%	0.0%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	6.7%	0.7%	0.7%	7.7%	0.7%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity						
Current Ratio	Current assets/current liabilities	190.5%	8560.8%	8560.8%	171.9%	8560.8%
Liquidity Ratio	Monetary Assets/Current Liabilities	66.2%	4939.6%	4939.6%	53.4%	4939.6%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	34.6%	28.2%	28.2%	65.8%	28.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))					
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	11.0%				
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	45.0%				
Employee costs	Employee costs/Total Revenue - capital revenue	31.5%	38.0%	38.0%	30.5%	38.0%
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	26.5%	23.5%	23.5%	0.4%	3.2%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year					
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services					
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure					
Monetary assets		19 947	39 524	39 524	18 921	39 524
Total Revenue (excluding capital transfers and contributions)		107 040	102 801	102 801	63 177	102 801
Transfers recognised - operational		45 880	38 164	38 164	26 114	38 164
Transfers recognised - capital		40 402	41 591	41 591		41 591
Debt service payments		898	1 011		(734)	(1 082)
Outstanding debtors (receivables)		37 064	28 975	28 975	41 561	28 975
Annual services revenue		45 734	50 828	50 828	27 160	
Cash + investments	Including LT investments	19 947	39 524	39 524	18 921	39 524
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 - M07 January

Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	4 733	3 250	3 250	604	604	3 250	2 646	81.4%	1%
August	4 733	3 167	3 167	876	1 480	6 417	4 937	76.9%	4%
September	4 733	3 167	3 167	1 338	2 818	9 583	6 766	70.6%	7%
October	4 733	3 167	3 167	4 146	6 963	12 750	5 787	45.4%	17%
November	4 733	3 167	3 167	672	7 636	15 917	8 281	52.0%	19%
December	4 733	3 167	3 167	6 258	13 894	19 083	5 189	27.2%	34%
January	4 733	3 167	3 167	23	13 918	22 250	8 332	37.4%	34%
February	4 733	3 667	3 667	-		25 917	-		
March	4 733	3 667	3 667	-		29 583	-		
April	4 733	3 717	3 717	-		33 300	-		
May	4 733	3 167	3 167	-		36 467	-		
June	4 733	4 083	4 083	-		40 550	-		
Total Capital expenditure	56 792	40 550	40 550	13 918					

Other supporting documentation

Supporting Table SC13a

NC072 Umsobomvu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January

Description	2013/14	Budget Year 2014/15							
	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	48 145	39 000	-	23	13 747	22 250	8 503	38.2%	-
Infrastructure - Road transport	5 100	6 000	-	23	1 523	3 500	1 977	56.5%	-
Roads, Pavements & Bridges	5 100	6 000	-	23	1 523	3 500	1 977	56.5%	-
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	2 920	1 500	-	-	2 184	1 500	(684)	-45.6%	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	2 600	1 500	-	-	2 184	1 500	(684)	-45.6%	-
Street Lighting	320	-	-	-	-	-	-	-	-
Infrastructure - Water	38 625	31 500	-	-	10 041	17 250	7 209	41.8%	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	38 625	31 500	-	-	10 041	17 250	7 209	41.8%	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	1 500	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	1 500	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	48 145	39 000	-	23	13 747	22 250	8 503	38.2%	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Supporting Table SC13b

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

Description	2013/14	Budget Year 2014/15							
	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 assets	-	-	-	-	-	-	-	-	-

Supporting Table SC13c

NC072 Umsobomvu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07

Description	2013/14	Budget Year 2014/15							
	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	1 503	1 034	-	243	1 185	603	(582)	-96.5%	1 034
Infrastructure - Road transport	217	26	-	2	269	15	(254)	-1700.1%	26
Roads, Pavements & Bridges	217	26	-	2	269	15	(254)	-1700.1%	26
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	624	621	-	98	417	362	(55)	-15.1%	621
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	495	421	-	98	372	246	(126)	-51.4%	421
Street Lighting	129	200	-	-	45	117	71	61.1%	200
Infrastructure - Water	599	337	-	3	283	197	(86)	-43.8%	337
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	599	337	-	3	283	197	(86)	-43.8%	337
Infrastructure - Sanitation	63	50	-	139	216	29	(187)	-641.0%	50
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	63	50	-	139	216	29	(187)	-641.0%	50
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	48	199	-	1	5	116	111	95.3%	199
Parks & gardens	29	5	-	1	3	3	0	3.8%	5
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	19	194	-	-	3	113	111	97.7%	194
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	890	1 204	784	168	1 280	702	(577)	-82.3%	1 204
General v vehicles	501	784	784	68	392	458	66	14.4%	784
Specialised v vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	71	353	-	1	57	206	149	72.4%	353
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	6	59	-	0	2	34	33	95.0%	59
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	310	-	-	99	828	-	(828)	#DIV/0!	-
Other Land	1	8	-	-	1	4	3	73.5%	8
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	2 440	2 436	784	413	2 470	1 421	(1 049)	-73.8%	2 436
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

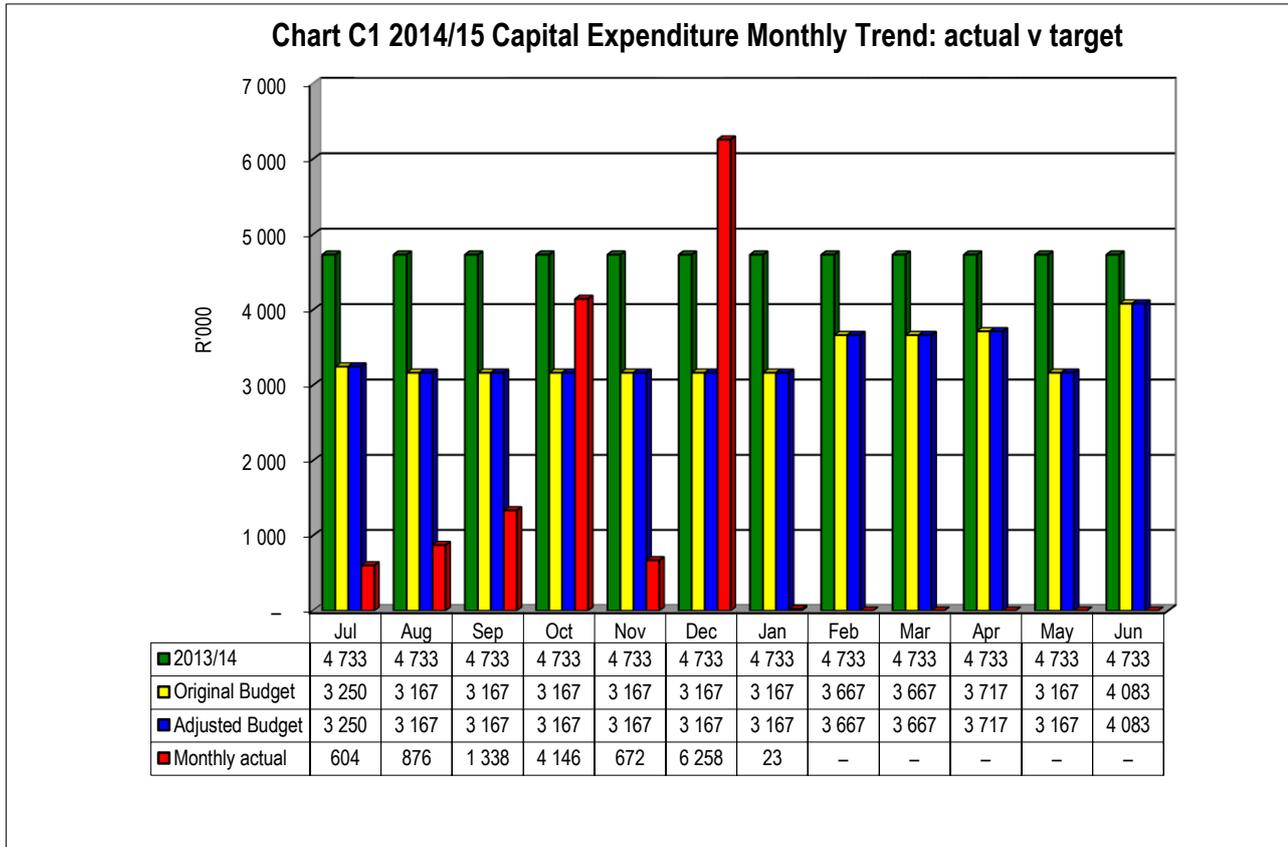
Supporting Table SC13d

NC072 Umsobomvu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

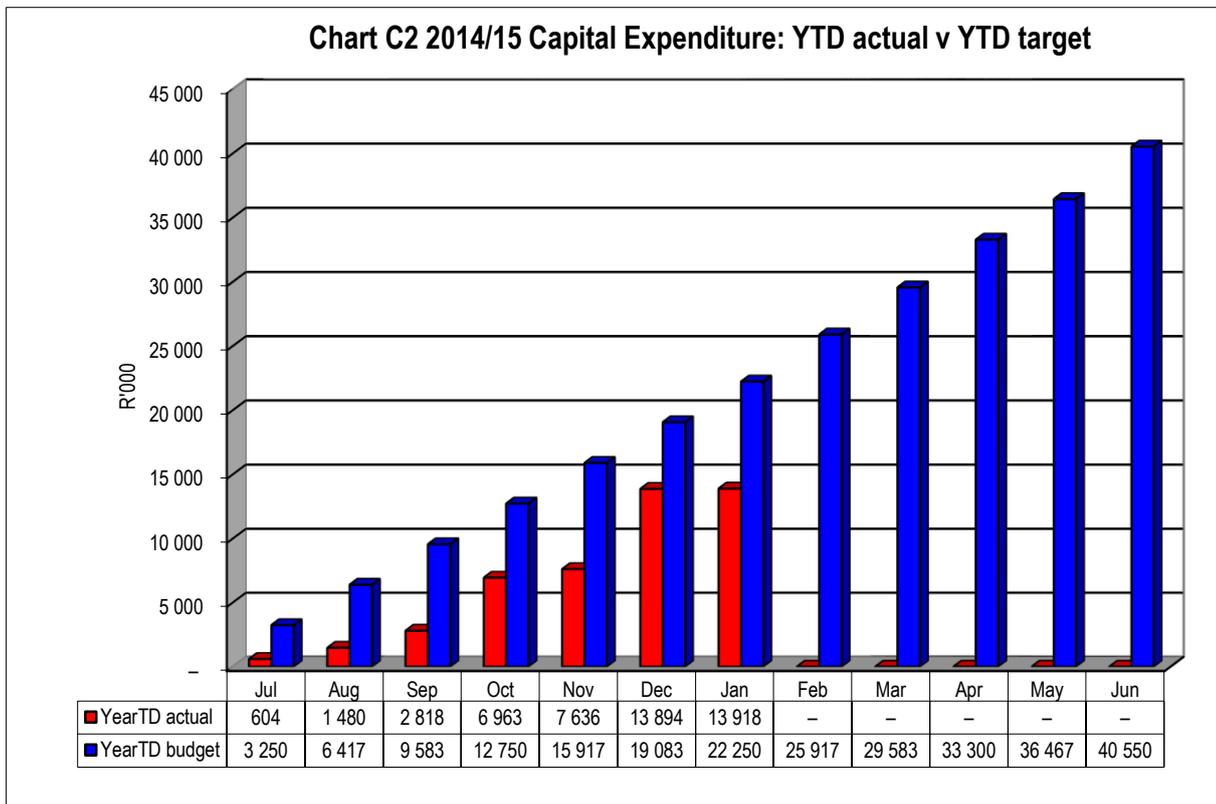
Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	18 591	18 576	-	1 548	10 836	10 836	-		18 576
Infrastructure - Road transport	-	-	-	-	-	-	-		-
Roads, Pavements & Bridges	-	-	-	-	-	-	-		-
Storm water	-	-	-	-	-	-	-		-
Infrastructure - Electricity	2 785	2 785	-	232	1 625	1 625	-		2 785
Generation	-	-	-	-	-	-	-		-
Transmission & Reticulation	2 785	2 785	-	232	1 625	1 625	-		2 785
Street Lighting	-	-	-	-	-	-	-		-
Infrastructure - Water	12 351	12 351	-	1 029	7 205	7 205	-		12 351
Dams & Reservoirs	-	-	-	-	-	-	-		-
Water purification	-	-	-	-	-	-	-		-
Reticulation	12 351	12 351	-	1 029	7 205	7 205	-		12 351
Infrastructure - Sanitation	2 843	2 828	-	236	1 649	1 649	-		2 828
Reticulation	2 843	2 828	-	236	1 649	1 649	-		2 828
Sewerage purification	-	-	-	-	-	-	-		-
Infrastructure - Other	612	612	-	51	357	357	-		612
Waste Management	612	612	-	51	357	357	-		612
Transportation	-	-	-	-	-	-	-		-
Gas	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Community	3 800	2	-	0	1	1	-		2
Parks & gardens	-	-	-	-	-	-	-		-
Sportsfields & stadia	-	-	-	-	-	-	-		-
Swimming pools	-	-	-	-	-	-	-		-
Community halls	-	-	-	-	-	-	-		-
Libraries	-	-	-	-	-	-	-		-
Recreational facilities	-	-	-	-	-	-	-		-
Fire, safety & emergency	-	-	-	-	-	-	-		-
Security and policing	-	-	-	-	-	-	-		-
Buses	-	-	-	-	-	-	-		-
Clinics	-	-	-	-	-	-	-		-
Museums & Art Galleries	-	-	-	-	-	-	-		-
Cemeteries	3 800	2	-	0	1	1	-		2
Social rental housing	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Buildings	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Housing development	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Other assets	5 179	5 256	-	438	3 066	3 066	-		5 256
General vehicles	-	-	-	-	-	-	-		-
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment	-	-	-	-	-	-	-		-
Computers - hardware/equipment	-	-	-	-	-	-	-		-
Furniture and other office equipment	-	-	-	-	-	-	-		-
Abattoirs	-	-	-	-	-	-	-		-
Markets	-	-	-	-	-	-	-		-
Civic Land and Buildings	-	-	-	-	-	-	-		-
Other Buildings	4 302	4 379	-	365	2 554	2 554	-		4 379
Other Land	-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-		-
Other	877	877	-	73	512	512	-		877
Agricultural assets	-	-	-	-	-	-	-		-
List sub-class	-	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-	-		-
List sub-class	-	-	-	-	-	-	-		-
Intangibles	-	-	-	-	-	-	-		-
Computers - software & programming	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Total Depreciation	27 570	23 834	-	1 986	13 903	13 903	-		23 834
Specialised vehicles	-	-	-	-	-	-	-		-
Refuse	-	-	-	-	-	-	-		-
Fire	-	-	-	-	-	-	-		-
Conservancy	-	-	-	-	-	-	-		-
Ambulances	-	-	-	-	-	-	-		-

Other supporting documentation Section 71 charts

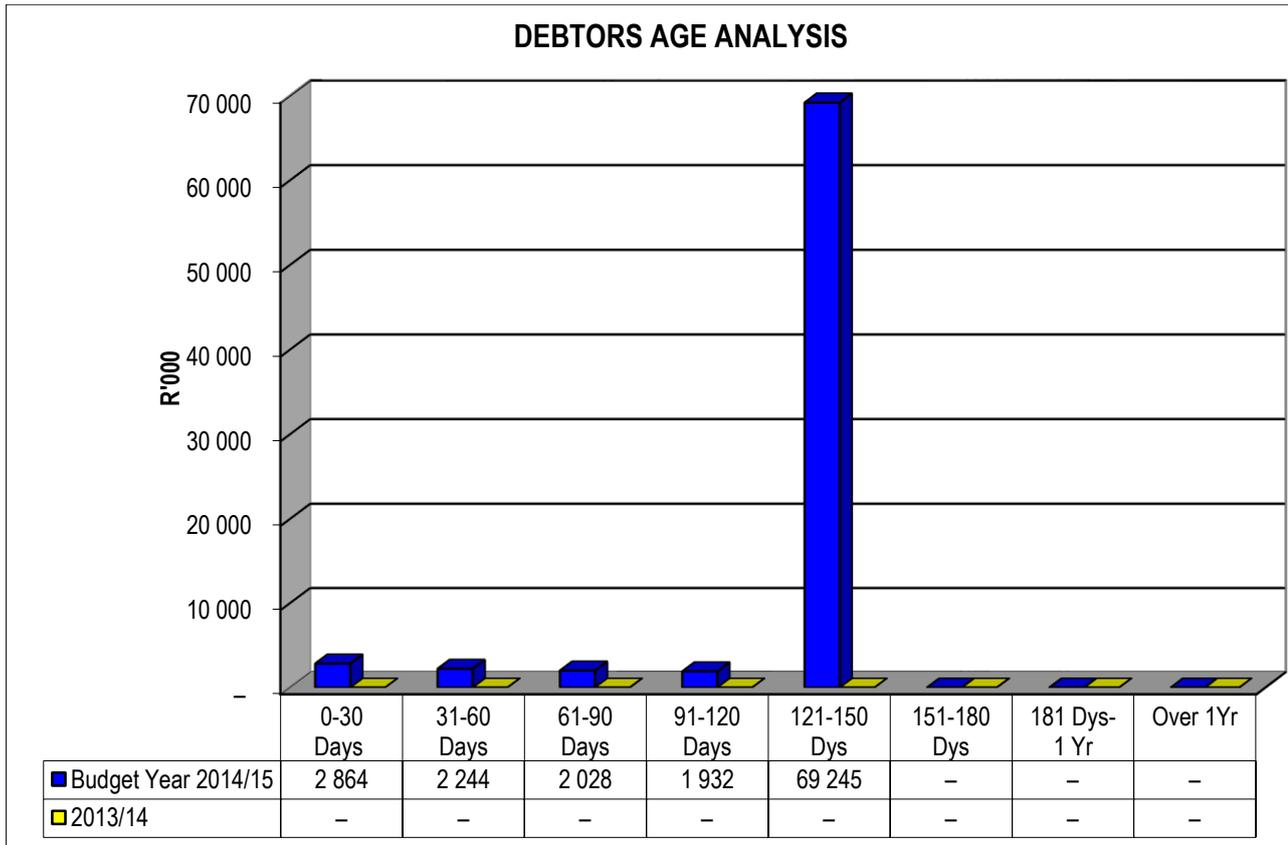
Capital expenditure monthly trend - actual vs target



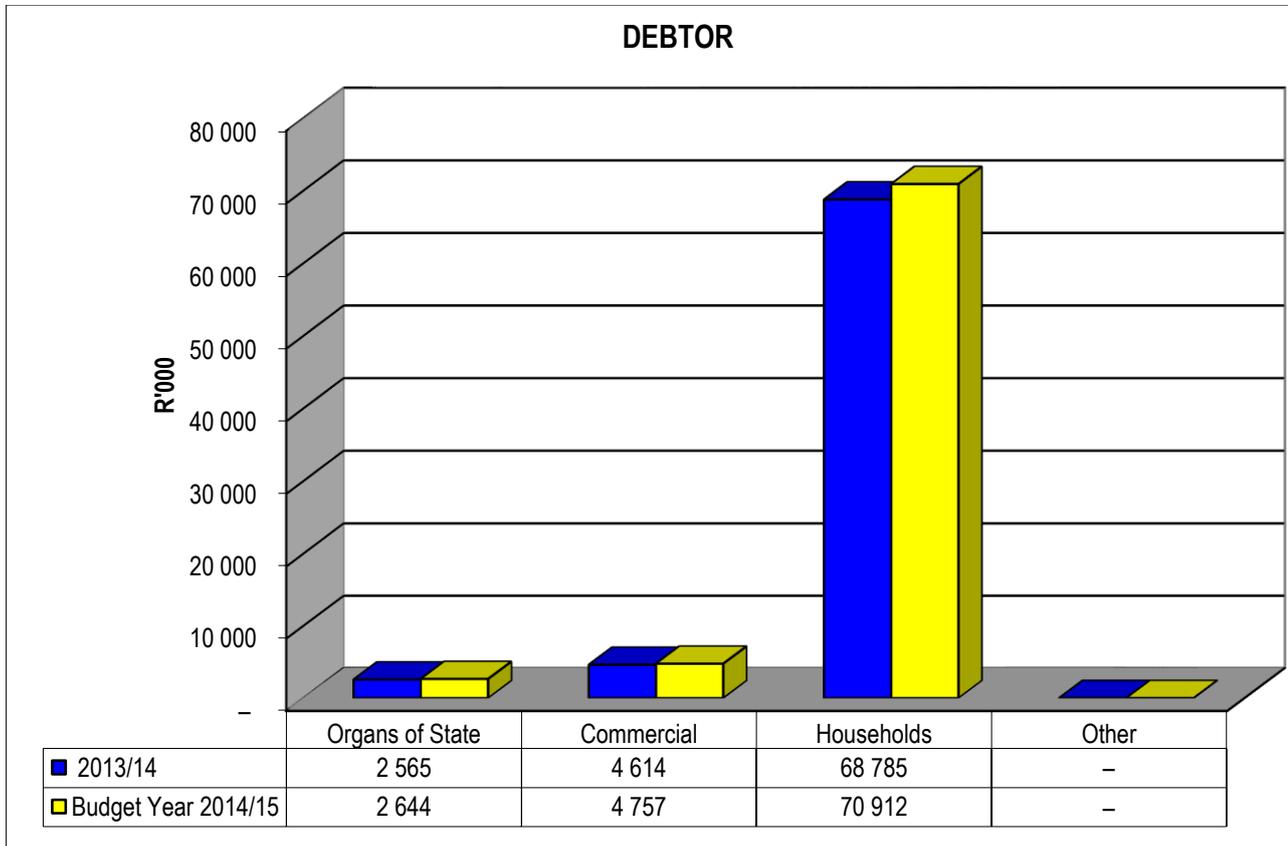
Capital expenditure – YTD actual vs YTD trend



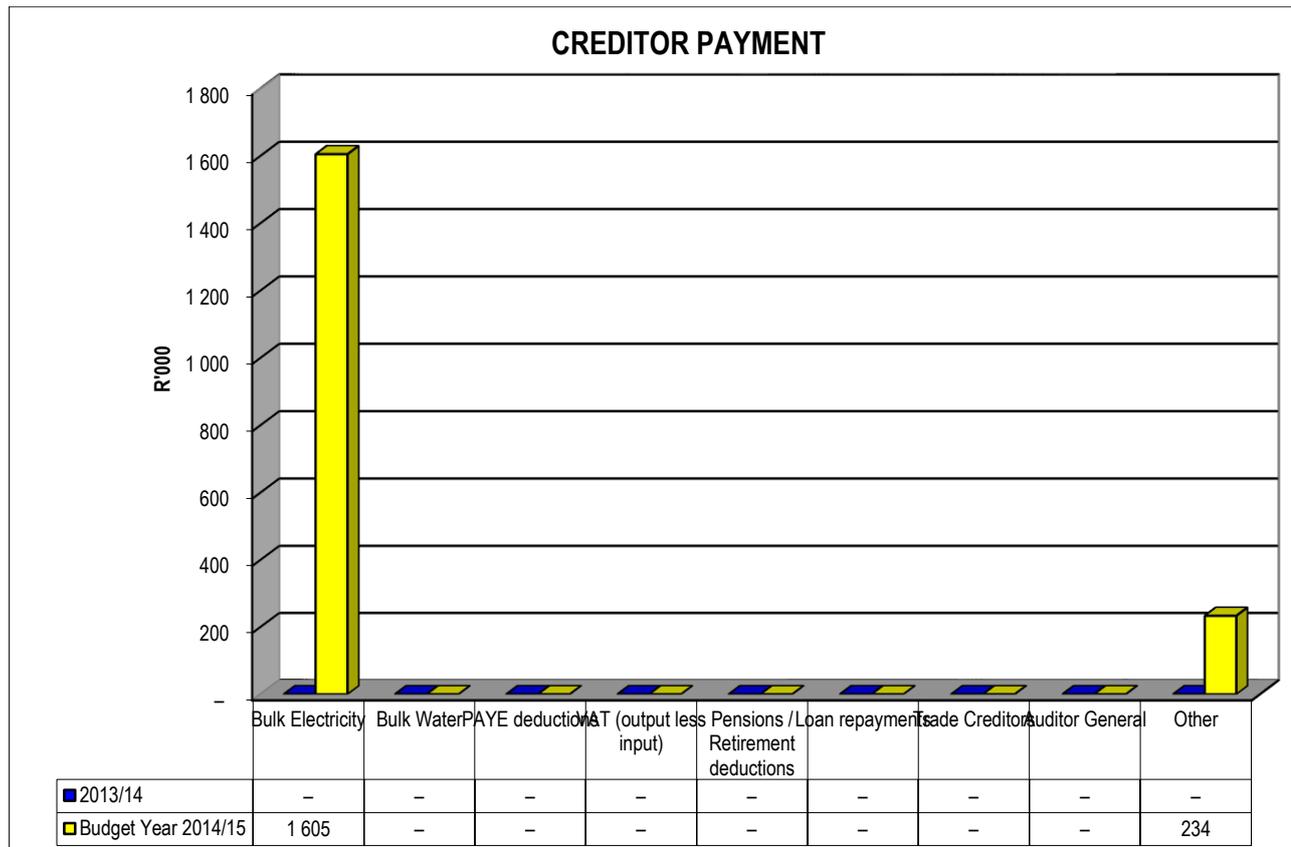
Debtors Age Analysis



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 budget statement

For the month of January 2015 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 (NCO72)



Signature: _____

Date: 12 February 2015