

UMSOBOMVU MUNICIPALITY



Monthly Budget Statement

February 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 28 February 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 February 2015 for 2014/2015 is at 64.6% of the budgeted revenue. The expenditure reflects spending of 59.8% against the budgeted expenditure. Capital expenditure amounts to R14.459m, or 30.9%, at the end of February 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 February 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 26.8% lower than YTD budget projections at the end of February 2015.

Borrowings

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

Operating expenditure by vote & type

Current expenditure is 10.3% below YTD budget projections as at February 2015.

Capital expenditure

YTD Capital Expenditure amounts to R14.459m, or 30.9% of a total budget of R46.841m.

Cash flows

The municipality started the year with a positive cashbook balance of R19.95 million. The February 2015 closing balance is R14.625 million. 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 February 2015.

Spending on Grants

Spending on grants amounts to R11.3m for during the quarter ended February 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 - M08 February

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	571		
	Property rates - penalties & collection charges	35	We have under budgeted on this line item.	This will be corrected during the adjustment budget.
	Service charges - electricity revenue	(3 519)	This is because of the change in seasons and the implementation of the new rates.	Adjustments budget The municipality is in talks with the company which installed the geysers regarding the maintenance thereof.
	Service charges - water revenue	1 558	This is due to the leakage of solar geysers.	
	Service charges - sanitation revenue	241	insignificant difference	insignificant difference
	Service charges - refuse revenue	165	insignificant difference	insignificant difference
	Service charges - other	-		
	Rental of facilities and equipment	415	The hall facilities were utilized more than expected.	Adjustments budget
	Interest earned - external investments	111	We have under budgeted on this line item.	This will be corrected during the adjustments budget.
	Interest earned - outstanding debtors	380	This is due to the under budgeting in property rates	This will be corrected during the adjustments budget.
	Dividends received	-		
	Fines	1 206	More infringement on speed fines	Adjustments budget
	Licences and permits	66		
	Agency services	-		
	Transfers recognised - operational	1 166		
	Transfers recognised - capital	(27 727)	Vat income not allocated	Pass a journal
	Other revenue	(2 484)		
	Gains on disposal of PPE	-		
2	Expenditure By Type			
	Employee related costs	(3 760)	There are still some vacancies to be filled and bonuses pay-out in their birth day month.	The variances will decrease as when the vacancies are filled
	Remuneration of councillors	7	insignificant difference	insignificant difference
	Debt impairment	(436)	insignificant difference	insignificant difference
	Depreciation & asset impairment	(1 986)		
	Finance charges	63	We have under budgeted on this line item.	This will be corrected during the adjustment budget.
	Bulk purchases	(1 167)	insignificant difference	insignificant difference
	Other materials	-		
	Contracted services	-		
	Transfers and grants	-		
	Other expenditure	(1 342)	insignificant difference	insignificant difference
	Loss on disposal of PPE	(1)		
3	Capital Expenditure			
	Vote 1 - Executive & Council	-		
	Vote 2 - Budget & Finance	(100)		
	Vote 3 - Corporate	-	There was a delay in the appointment of contractors for the building Norvalsport hall.	The contractor has been appointed, therefore spending will improve.
	Vote 4 - Development & Planning	(7 691)	Work in process	
	Vote 5 - Community	-	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	f
	Vote 6 - Infrastructure	-		

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 - M08 February

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	8 295	579	6 136	5 530	606	11%	8 295
Service charges	45 734	50 828	54 011	5 170	32 330	33 885	(1 555)	-5%	54 011
Investment revenue	693	312	422	7	319	208	111	53%	422
Transfers recognised - operational	45 880	38 164	36 664	496	26 609	25 443	1 166	5%	36 664
Other own revenue	9 932	8 297	9 732	1 081	5 116	5 532	(416)	-8%	9 732
Total Revenue (excluding capital transfers and contributions)	107 040	102 801	109 125	7 332	70 510	70 598	(88)	-0%	109 125
Employee costs	33 695	39 057	39 057	3 039	22 278	26 038	(3 760)	-14%	39 057
Remuneration of Councillors	2 992	2 945	2 945	232	1 970	1 963	7	0%	2 945
Depreciation & asset impairment	27 893	23 834	23 834	-	13 903	15 889	(1 986)	-13%	23 834
Finance charges	466	296	296	31	261	197	63	32%	296
Materials and bulk purchases	18 410	18 670	18 670	1 280	11 280	12 447	(1 167)	-9%	18 670
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	41 323	41 228	41 228	2 850	25 706	27 485	(1 779)	-6%	41 228
Total Expenditure	124 780	126 029	126 029	7 433	75 398	84 019	(8 622)	-10%	126 029
Surplus/(Deficit)	(17 739)	(23 228)	(16 903)	(100)	(4 888)	(13 421)	8 534	-64%	(16 903)
Transfers recognised - capital	40 402	41 591	50 832	-	-	27 727	(27 727)	-100%	50 832
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	22 663	18 363	33 928	(100)	(4 888)	14 306	(19 193)	-134%	33 928
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	22 663	18 363	33 928	(100)	(4 888)	14 306	(19 193)	-134%	33 928
Capital expenditure & funds sources									
Capital expenditure	56 792	40 550	46 841	541	14 459	22 250	(7 791)	-35%	46 841
Capital transfers recognised	47 725	39 000	46 741	541	14 459	22 150	(7 691)	-35%	46 741
Public contributions & donations	5 100	-	-	-	-	-	-	-	-
Borrowing	629	-	-	-	-	-	-	-	-
Internally generated funds	3 339	1 550	100	-	-	100	(100)	-100%	100
Total sources of capital funds	56 792	40 550	46 841	541	14 459	22 250	(7 791)	-35%	46 841
Financial position									
Total current assets	57 409	68 499	68 499	-	60 289	-	-	-	68 499
Total non current assets	504 023	602 823	602 823	-	500 669	-	-	-	602 823
Total current liabilities	30 141	800	800	-	36 393	-	-	-	800
Total non current liabilities	28 067	36 893	36 893	-	27 472	-	-	-	36 893
Community wealth/Equity	502 011	633 628	633 628	-	497 093	-	-	-	633 628
Cash flows									
Net cash from (used) operating	75 956	52 182	43 294	833	9 583	22 492	12 909	57%	43 294
Net cash from (used) investing	(61 793)	(47 898)	(50 832)	(541)	(14 459)	(33 888)	(19 429)	57%	(50 832)
Net cash from (used) financing	(452)	(728)	(608)	(67)	(491)	(405)	86	-21%	(608)
Cash/cash equivalents at the month/year end	39 308	23 547	11 845	-	14 625	8 190	(6 435)	-79%	11 845
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	3 539	2 396	1 972	1 776	70 522	-	-	-	80 205
Creditors Age Analysis									
Total Creditors	1 642	-	-	-	-	-	-	-	1 642

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

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

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	48 044	614	32 349	29 831	2 518	8%	48 044
Executive and council	30 684	32 382	32 382	-	22 884	21 588	1 296	6%	32 382
Budget and treasury office	8 726	12 345	15 643	614	9 459	8 230	1 229	15%	15 643
Corporate services	20	19	19	0	6	13	(7)	-57%	19
<i>Community and public safety</i>	2 363	3 697	9 784	1 358	4 487	2 465	2 022	82%	9 784
Community and social services	1 164	1 414	7 073	585	1 712	943	769	82%	7 073
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	1 198	2 283	2 710	773	2 775	1 522	1 253	82%	2 710
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	5 222	1 060	1 701	2	16	707	(691)	-98%	1 701
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	5 222	1 060	1 701	2	16	707	(691)	-98%	1 701
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	100 427	94 888	100 428	5 358	33 658	63 258	(29 600)	-47%	100 428
Electricity	29 471	29 831	29 957	3 127	15 290	19 887	(4 597)	-23%	29 957
Water	57 738	51 499	56 283	1 032	8 694	34 333	(25 639)	-75%	56 283
Waste water management	7 472	7 662	8 036	671	5 459	5 108	351	7%	8 036
Waste management	5 747	5 896	6 152	528	4 215	3 931	284	7%	6 152
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	147 442	144 391	159 957	7 332	70 510	96 261	(25 751)	-27%	159 957
Expenditure - Standard									
<i>Governance and administration</i>	37 949	44 488	45 086	2 883	24 763	29 658	(4 896)	-17%	45 086
Executive and council	19 423	19 628	20 025	1 569	11 498	13 085	(1 587)	-12%	20 025
Budget and treasury office	13 848	19 315	19 336	677	9 638	12 877	(3 239)	-25%	19 336
Corporate services	4 679	5 544	5 725	637	3 627	3 696	(69)	-2%	5 725
<i>Community and public safety</i>	10 034	8 864	10 579	896	6 131	5 909	222	4%	10 579
Community and social services	5 928	4 543	5 185	268	2 926	3 029	(102)	-3%	5 185
Sport and recreation	1 130	1 338	1 299	69	651	892	(241)	-27%	1 299
Public safety	2 442	2 511	3 613	521	2 215	1 674	541	32%	3 613
Housing	533	473	482	38	339	315	24	8%	482
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	15 015	11 111	11 457	632	7 366	7 407	(41)	-1%	11 457
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	15 015	11 111	11 457	632	7 366	7 407	(41)	-1%	11 457
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	61 781	61 566	63 431	3 021	37 137	41 044	(3 907)	-10%	63 431
Electricity	26 588	24 705	25 619	1 603	15 722	16 470	(748)	-5%	25 619
Water	26 800	21 289	21 950	605	12 947	14 193	(1 246)	-9%	21 950
Waste water management	8 809	9 236	9 550	403	5 180	6 157	(977)	-16%	9 550
Waste management	(417)	6 336	6 312	410	3 288	4 224	(936)	-22%	6 312
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	124 780	126 029	130 553	7 433	75 398	84 019	(8 622)	-10%	130 553
Surplus/ (Deficit) for the year	22 663	18 363	29 404	(100)	(4 888)	12 242	(17 129)	-140%	29 404

This table

reflects the operating budget (Financial Performance) in the standard classifications which are the GFS Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

NC072 Umsobomvu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

Vote Description	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	21 588	1 296	6.0%	32 382
Vote 2 - FINANCE & ADMIN	12 451	12 763	21 719	702	10 170	8 509	1 661	19.5%	12 763
Vote 3 - COMMUNITY SERVICES	12 168	9 194	9 878	1 791	7 985	6 129	1 856	30.3%	3 298
Vote 4 - TECHNICAL SERVICES	110 088	90 052	95 978	4 839	29 471	60 035	(30 564)	-50.9%	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	165 391	144 391	159 957	7 332	70 510	96 260	(25 750)	-26.8%	144 391
Expenditure by Vote									
Vote 1 - EXECUTIVE & COUNCIL	20 619	19 628	20 025	1 569	11 498	13 085	(1 587)	-12.1%	19 628
Vote 2 - FINANCE & ADMIN	22 691	26 487	27 361	1 438	14 922	17 658	(2 736)	-15.5%	26 487
Vote 3 - COMMUNITY SERVICES	15 929	13 573	14 591	1 183	7 762	9 039	(1 277)	-14.1%	7 237
Vote 4 - TECHNICAL SERVICES	70 015	66 341	68 576	3 243	41 216	44 227	(3 012)	-6.8%	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	129 254	126 029	130 553	7 433	75 398	84 009	(8 612)	-10.3%	126 029
Surplus/ (Deficit) for the year	36 137	18 363	29 404	(100)	(4 888)	12 251	(17 139)	-139.9%	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) - M08 February

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	8 117	556	5 982	5 411	571	11%	8 117
Property rates - penalties & collection charges	170	169	179	23	155	119	35	30%	179
Service charges - electricity revenue	22 240	27 770	27 860	3 084	14 994	18 513	(3 519)	-19%	27 860
Service charges - water revenue	11 030	9 914	12 385	953	8 168	6 610	1 558	24%	12 385
Service charges - sanitation revenue	7 017	7 418	7 792	638	5 186	4 945	241	5%	7 792
Service charges - refuse revenue	5 447	5 726	5 975	495	3 983	3 817	165	4%	5 975
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	407	396	1 042	85	679	264	415	158%	1 042
Interest earned - external investments	693	312	422	7	319	208	111	53%	422
Interest earned - outstanding debtors	1 634	1 427	1 672	185	1 332	951	380	40%	1 672
Dividends received	-	-	-	-	-	-	-	-	-
Fines	684	1 575	2 019	787	2 256	1 050	1 206	115%	2 019
Licences and permits	531	710	714	(13)	540	474	66	14%	714
Agency services	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	45 880	38 164	36 664	496	26 609	25 443	1 166	5%	36 664
Other revenue	6 675	4 190	4 285	37	309	2 793	(2 484)	-89%	4 285
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	107 040	102 801	109 125	7 332	70 510	70 598	(88)	0%	109 125
Expenditure By Type									
Employee related costs	33 695	39 057	39 057	3 039	22 278	26 038	(3 760)	-14%	39 057
Remuneration of councillors	2 992	2 945	2 945	232	1 970	1 963	7	0%	2 945
Debt impairment	8 606	5 238	5 238	-	3 056	3 492	(436)	-12%	5 238
Depreciation & asset impairment	27 893	23 834	23 834	-	13 903	15 889	(1 986)	-13%	23 834
Finance charges	466	296	296	31	261	197	63	32%	296
Bulk purchases	18 410	18 670	18 670	1 280	11 280	12 447	(1 167)	-9%	18 670
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	32 688	35 988	35 988	2 850	22 650	23 992	(1 342)	-6%	35 988
Loss on disposal of PPE	28	1	1	-	-	1	(1)	-100%	1
Total Expenditure	124 780	126 029	126 029	7 433	75 398	84 019	(8 622)	-10%	126 029
Surplus/(Deficit)									
Transfers recognised - capital	40 402	41 591	50 832	-	-	27 727	(27 727)	(0)	50 832
Contributions recognised - capital	-	-	-	-	-	-	-	(0)	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	22 663	18 363	33 928	(100)	(4 888)	14 306			33 928
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 663	18 363	33 928	(100)	(4 888)	14 306			33 928
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 663	18 363	33 928	(100)	(4 888)	14 306			33 928
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	22 663	18 363	33 928	(100)	(4 888)	14 306			33 928

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.1% below the YTD budget and current expenditure is 10% 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) - M08
February

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	-	-	5 000	-	171	171	-	-	5 000
Vote 3 - COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES	28 750	31 500	33 600	436	10 476	16 479	(6 003)	-36%	33 600
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	38 600	436	10 647	16 650	(6 003)	-36%	38 600
Single Year expenditure appropriation									
Vote 1 - EXECUTIVE & COUNCIL	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE & ADMIN	-	1 550	100	-	-	100	(100)	-100%	100
Vote 3 - COMMUNITY SERVICES	153	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES	27 889	7 500	8 141	105	3 811	5 500	(1 689)	-31%	8 141
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	8 241	105	3 811	5 600	(1 789)	-32%	8 241
Total Capital Expenditure	56 792	40 550	46 841	541	14 459	22 250	(7 791)	-35%	46 841
Capital Expenditure - Standard Classification									
Governance and administration	-	1 550	100	-	-	100	(100)	-100%	100
Executive and council	-	-	-	-	-	-	-	-	-
Budget and treasury office	-	1 550	100	-	-	100	(100)	-100%	100
Corporate services	-	-	-	-	-	-	-	-	-
Community and public safety	153	-	5 000	-	171	171	-	-	5 000
Community and social services	153	-	5 000	-	171	171	-	-	5 000
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	8 729	6 000	6 641	105	1 628	4 000	(2 372)	-59%	6 641
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	8 729	6 000	6 641	105	1 628	4 000	(2 372)	-59%	6 641
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	47 911	33 000	35 100	436	12 660	17 979	(5 319)	-30%	35 100
Electricity	3 353	1 500	1 500	-	2 184	1 500	684	46%	1 500
Water	43 058	31 500	33 600	436	10 476	16 479	(6 003)	-36%	33 600
Waste water management	1 500	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	56 792	40 550	46 841	541	14 459	22 250	(7 791)	-35%	46 841
Funded by:									
National Government	47 725	39 000	46 741	541	14 459	22 150	(7 691)	-35%	46 741
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 725	39 000	46 741	541	14 459	22 150	(7 691)	-35%	46 741
Public contributions & donations	5 100	-	-	-	-	-	-	-	-
Borrowing	629	-	-	-	-	-	-	-	-
Internally generated funds	3 339	1 550	100	-	-	100	(100)	-100%	100
Total Capital Funding	56 792	40 550	46 841	541	14 459	22 250	(7 791)	-35%	46 841

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

Table C6: Monthly Budget Statement - Financial Position

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

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	11 144	33 524
Call investment deposits	9 507	6 000	6 000	5 766	6 000
Consumer debtors	30 201	28 975	28 975	43 131	28 975
Other debtors	6 856	-	-	(158)	-
Current portion of long-term receivables	7	-	-	7	-
Inventory	398	-	-	398	-
Total current assets	57 409	68 499	68 499	60 289	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	498 921	599 618
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	73	1 550	1 550	93	1 550
Other non-current assets	-	-	-	-	-
Total non current assets	504 023	602 823	602 823	500 669	602 823
TOTAL ASSETS	561 432	671 322	671 322	560 957	671 322
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	-	800	800	-	800
Consumer deposits	697	-	-	722	-
Trade and other payables	29 443	-	-	35 671	-
Provisions	-	-	-	-	-
Total current liabilities	30 141	800	800	36 393	800
Non current liabilities					
Borrowing	4 233	3 585	3 585	3 638	3 585
Provisions	23 834	33 308	33 308	23 834	33 308
Total non current liabilities	28 067	36 893	36 893	27 472	36 893
TOTAL LIABILITIES	58 208	37 693	37 693	63 865	37 693
NET ASSETS	503 224	633 628	633 628	497 093	633 628
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	502 011	633 628	633 628	497 093	633 628
Reserves	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	502 011	633 628	633 628	497 093	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 - M08 February

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	58 543	5 847	49 260	39 029	10 231	26%	58 543
Government - operating	39 930	36 664	36 664	496	26 609	26 609	-		36 664
Government - capital	64 585	43 091	46 841	798	22 691	22 691	-		46 841
Interest	1 350	1 739	2 094	7	319	1 396	(1 077)	-77%	2 094
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	(81 457)	(88 438)	(100 488)	(6 284)	(89 034)	(66 992)	22 042	-33%	(100 488)
Finance charges	(364)	(354)	(360)	(31)	(261)	(240)	21	-9%	(360)
Transfers and Grants	-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES	75 956	52 182	43 294	833	9 583	22 492	12 909	57%	43 294
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	(0)	(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)	(50 832)	(541)	(14 459)	(33 888)	(19 429)	57%	(50 832)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(61 793)	(47 898)	(50 832)	(541)	(14 459)	(33 888)	(19 429)	57%	(50 832)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	-	120	9	89	80	9	11%	120
Payments									
Repayment of borrowing	(452)	(728)	(728)	(77)	(580)	(485)	95	-20%	(728)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(452)	(728)	(608)	(67)	(491)	(405)	86	-21%	(608)
NET INCREASE/ (DECREASE) IN CASH HELD	13 712	3 556	(8 146)	225	(5 366)	(11 801)			(8 146)
Cash/cash equivalents at beginning:	25 596	19 991	19 991		19 991	19 991			19 991
Cash/cash equivalents at month/year end:	39 308	23 547	11 845		14 625	8 190			11 845

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R14.625 million.

The municipality started the year with a positive cashbook balance of R19.9 million. The February closing balance is R14.625 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 - M08 February

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	501				4 456	8 117	8 880	9 412
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-				169	169	195	207
Service charges - electricity revenue	1 987	1 719	1 923	1 988	1 770	1 344	1 469	2 356				11 911	26 467	30 478	32 771
Service charges - water revenue	373	315	388	335	521	355	461	825				4 106	7 679	13 549	14 362
Service charges - sanitation revenue	326	239	275	273	362	267	291	331				2 701	5 065	8 524	9 035
Service charges - refuse	136	127	136	137	153	115	156	148				1 880	2 987	6 537	6 929
Service charges - other	-	-	-	-	-	-	-	-				-	-	-	-
Rental of facilities and equipment	7	3	4	6	3	3	3	4				1 009	1 042	1 103	1 167
Interest earned - external investments	7	57	117	5	57	5	64	7				103	422	422	422
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-				1 672	1 672	1 826	1 787
Dividends received	-	-	-	-	-	-	-	-				-	-	-	-
Fines	126	135	121	90	124	216	658	787				(237)	2 019	2 139	2 245
Licences and permits	211	(37)	154	8	(32)	-	201	(61)				271	714	757	795
Agency services	-	-	-	-	-	-	37	49				(86)	-	-	-
Transfer receipts - operating	14 617	934	496	-	10 067	-	-	496				10 055	36 664	40 074	41 374
Other revenue	974	1 277	470	828	15 196	474	1 053	908				(16 896)	4 285	4 291	4 695
Cash Receipts by Source	19 092	5 154	4 615	4 107	28 659	3 302	4 908	6 349				21 114	97 301	118 775	125 202
Other Cash Flows by Source															
Transfer receipts - capital	8 133	1 413	566	1 760	300	5 713	4 007	798				24 150	46 841	46 550	32 000
Contributions & Contributed assets	-	-	-	-	-	-	-	-				-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-				(0)	(0)	-	-
Short term loans	-	-	-	-	-	-	-	-				-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-				-	-	-	-
Increase in consumer deposits	16	9	15	15	9	6	10	9				31	120	125	129
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	7 157				45 295	144 262	165 450	157 331
Cash Payments by Type															
Employee related costs	2 746	2 686	2 668	2 641	2 834	2 777	2 885	3 039				16 807	39 084	42 510	46 318
Remuneration of councillors	249	244	255	267	231	261	231	232				974	2 945	3 092	3 246
Interest paid	34	34	34	34	31	31	31	31				99	360	310	290
Bulk purchases - Electricity	-	2 542	2 364	1 231	1 234	1 168	1 284	1 280				7 257	18 360	20 086	21 693
Bulk purchases - Water & Sewer	25	24	27	21	27	20	32	-				133	310	310	310
Other materials	-	-	-	-	-	-	-	-				-	-	-	-
Contracted services	-	-	312	-	-	-	81	3				(395)	-	-	-
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-				-	-	-	-
Grants and subsidies paid - other	-	-	-	-	-	-	-	-				-	-	-	-
General expenses	4 709	5 112	5 696	2 863	5 662	5 480	4 440	2 847				2 979	39 790	39 831	38 150
Cash Payments by Type	7 764	10 642	11 356	7 057	10 020	9 737	8 985	7 433				27 854	100 848	106 139	110 008
Other Cash Flows/Payments by Type															
Capital assets	604	876	1 338	4 146	672	6 258	23	541				36 373	50 832	45 753	32 043
Repayment of borrowing	73	72	73	73	61	76	76	77				148	728	800	872
Other Cash Flow s/Payments	7 865	(81)	(2 103)	(2 075)	12 193	3 851	(2 232)	(1 118)				(16 301)	-	-	-
Total Cash Payments by Type	16 306	11 510	10 663	9 201	22 946	19 923	6 852	6 932				48 074	152 408	152 692	142 923
NET INCREASE/(DECREASE) IN CASH HELD	10 935	(4 934)	(5 467)	(3 319)	6 022	(10 901)	2 073	225				(2 779)	(8 146)	12 758	14 408
Cash/cash equivalents at the monthly/year beginning:	19 991	30 926	25 992	20 524	17 205	23 227	12 327	14 399	14 625	14 625	14 625	14 625	19 991	11 845	24 603
Cash/cash equivalents at the monthly/year end:	30 926	25 992	20 524	17 205	23 227	12 327	14 399	14 625	14 625	14 625	14 625	11 845	11 845	24 603	39 011

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

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC3 Debtors' age analysis

NC072 Umsobomvu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2014/15								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	117	894	824	677	25 661				28 173	26 337	-	12 311
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2 472	519	223	169	2 874				6 256	3 043	-	2 223
Receivables from Non-exchange Transactions - Property Rates	1400	314	214	194	202	5 575				6 499	5 777	-	2 562
Receivables from Exchange Transactions - Waste Water Management	1500	460	375	348	336	11 965				13 484	12 301	-	6 758
Receivables from Exchange Transactions - Waste Management	1600	188	312	302	308	16 095				17 206	16 404	-	7 123
Receivables from Exchange Transactions - Property Rental Debtors	1700	(2)	82	81	83	2 215				2 460	2 299	-	308
Interest on Arrear Debtor Accounts	1810	-	-	-	-	6 125				6 125	6 125	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-				-	-	-	-
Other	1900	(11)	1	1	1	11				2	12	-	597
Total By Income Source	2000	3 539	2 396	1 972	1 776	70 522				80 205	72 298		31 882
2013/14 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	80	310	191	64	1 788				2 433	1 852	-	-
Commercial	2300	1 049	283	124	138	2 842				4 435	2 979	-	-
Households	2400	2 409	1 803	1 658	1 575	65 892				73 337	67 467	-	31 882
Other	2500	-	-	-	-	-				-	-	-	-
Total By Customer Group	2600	3 539	2 396	1 972	1 776	70 522				80 205	72 298		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	2 641	6 637 074	66 699 491	73 336 565	9.05%
March					#DIV/0!
April					
May					
June					

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	3 538 597	2 395 658	1 972 130	1 776 372	69 244 971				78 927 728	2 395 658	71 021 343
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 - M08 February

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	1 394								1 394
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	248								248
Total By Customer Type	1000	1 642	-	-	-	-	-	-	-	1 642

Supporting Table SC4 reflects current creditors at the end of February 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 - M08 February

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
R thousands								
Municipality								
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%	119	-	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				-		5 766	-	5 766
Entities								
Entities sub-total				-		-	-	-
TOTAL INVESTMENTS AND INTEREST				-		5 766	-	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 - M08 February

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	35 673	-	25 618	25 990	-		35 673
Equitable share	30 684	32 382	32 382	-	22 884	22 884	-		32 382
FINANCE MANAGEMENT	1 650	1 800	1 800	-	1 800	1 800	-		1 800
MSIG	890	934	934	-	934	934	-		934
MIG ADMIN - PMU	678	557	557	-		372			557
Energy Efficiency and Demand Management	250	-	-	-		-			-
SUBSIDY STATE	-	-	-	-		-			-
Other transfers and grants [insert description]	-	-	-	-		-			-
Provincial Government:	708	991	991	-	-	661	(661)	-100.0%	991
DEPT ART & CULTURE (LIBRARY)	708	991	991	-		661	(661)	-100.0%	991
YOUTH PROGRAMS	-	-	-	-		-			-
IMMUNISATION GRANT	-	-	-	-		-			-
Other transfers and grants [insert description]	-	-	-	-		-			-
District Municipality:	-	-	-	-	-	-	-		-
<i>DISTRICT MUNICIPALITY</i>	-	-	-	-		-			-
Other transfers and grants [insert description]	-	-	-	-		-			-
Other grant providers:	3 600	-	-	-	-	-	-		-
<i>IEC INFRASTRUCTURE</i>	-	-	-	-		-			-
Other transfers and grants [insert description]	3 600	-	-	-		-			-
Total Operating Transfers and Grants	38 460	36 664	36 664	-	25 618	26 650	(661)	-2.5%	36 664
Capital Transfers and Grants									
National Government:	47 473	43 091	50 832	-	10 658	30 658	(20 000)	-65.2%	50 832
RBIG - DWAF	31 000	30 000	30 000	-		20 000	(20 000)	-100.0%	30 000
HOUSING PROJECTS	-	-	-	-		-			-
EEDG	-	-	-	-		-			-
MIG - CAPITAL	12 873	10 591	17 691	-	8 458	8 458			17 691
INEP	2 600	1 500	1 500	-	1 500	1 500			1 500
EPWP	1 000	1 000	1 641	-	700	700	-		1 641
Provincial Government:	2 600	-	-	-	2	-	2	#DIV/0!	-
DISASTER	2 600	-	-	-	2	-	2	#DIV/0!	-
DEPRT OF SAFETY	-	-	-	-		-			-
EPWP	-	-	-	-		-			-
District Municipality:	-	-	-	-	-	-	-		-
	-	-	-	-		-			-
Other grant providers:	-	-	-	-	-	-	-		-
<i>Kgotso Pula Nala</i>	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	50 073	43 091	50 832	-	10 660	30 658	(19 998)	-65.2%	50 832
TOTAL RECEIPTS OF TRANSFERS & GRANTS	88 532	79 755	87 496	-	36 278	57 308	(20 659)	-36.0%	87 496

Grant receipts are monitored according to the payment schedules.

Supporting Table SC7(1) – Grant expenditure

NC072 Umsobomvu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

Description	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	35 673	837	5 762	7 458	(1 324)	-17.8%	35 673
Equitable share	30 684	32 382	32 382	766	4 383	5 707	(1 324)	-23.2%	32 382
FINANCE MANAGEMENT	1 650	1 800	1 800	71	904	904	-		1 800
MSIG	890	934	934	-	475	475	-		934
MIG ADMIN - PMU	678	557	557			372			557
Energy Efficiency and Demand Management	250	-	-			-			-
SUBSIDY STATE	-	-	-			-			-
Other transfers and grants [insert description]	-	-	-			-			-
Provincial Government:	-	-	991	-	-	661	(661)	-100.0%	991
DEPT ART & CULTURE (LIBRARY)	-	-	991			661	(661)	-100.0%	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 expenditure of Transfers and Grants:	37 752	35 673	36 664	837	5 762	8 118	(1 985)	-24.4%	36 664
Capital expenditure of Transfers and Grants									
National Government:	47 473	43 091	50 832	(4 455)	1 677	30 783	(20 898)	-67.9%	50 832
RBIG - DWAF	31 000	30 000	30 000			20 000	(20 000)	-100.0%	30 000
HOUSING PROJECTS	-	-	-			-			-
EEDG	-	-	-			-			-
MIG - CAPITAL	12 873	10 591	17 691	(3 921)	251	8 458			17 691
INEP	2 600	1 500	1 500	-	1 231	1 231			1 500
EPWP	1 000	1 000	1 641	(534)	196	1 094	(898)	-82.1%	1 641
Provincial Government:	-	-	-	-	-	-	-		-
DISASTER	-	-	-			-			-
DEPRT OF SAFETY	-	-	-			-			-
EPWP	-	-	-			-			-
District Municipality:	-	-	-	-	-	-	-		-
	-	-	-			-			-
	-	-	-			-			-
Other grant providers:	2 600	-	-	-	-	-	-		-
Kgotso Pula Nala	2 600	-	-			-			-
Total capital expenditure of Transfers and Grants	50 073	43 091	50 832	(4 455)	1 677	30 783	(20 898)	-67.9%	50 832
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	87 824	78 764	87 496	(3 618)	7 439	38 901	(22 883)	-58.8%	87 496

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

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

Description	Budget Year 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:	7 741	-	-	7 741	100.0%
RBIG - DWAF	7 100			7 100	100.0%
EPWP	641			641	100.0%
Provincial Government:	-	-	-	-	
EPWP					
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total capital expenditure of Approved Roll-overs	7 741	-	-	7 741	100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	7 741	-	-	7 741	100.0%

The spending of the approved roll-over of MIG and EPWP roll-over will be reported in March 2015.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

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

Summary of Employee and Councillor remuneration	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	2 945	232	1 970	1 998	(28)	-1%	2 945
Pension and UIF Contributions	-						-		-
Medical Aid Contributions	-						-		-
Motor Vehicle Allowance	324						-		-
Cellphone Allowance	209						-		-
Housing Allowances	-						-		-
Other benefits and allowances	-						-		-
Sub Total - Councillors	2 992	2 945	2 945	232	1 970	1 998	(28)	-1%	2 945
% increase		-1.6%	-1.6%						-1.6%
Senior Managers of the Municipality									
Basic Salaries and Wages	2 727	3 084	3 084	257	2 059	2 059	-		3 084
Pension and UIF Contributions	-						-		-
Medical Aid Contributions	-						-		-
Overtime	-						-		-
Performance Bonus	301	348	348				-		348
Motor Vehicle Allowance	362	401	556	42	309	371	(62)	-17%	556
Cellphone Allowance	-						-		-
Housing Allowances	10	11	12	4	32	32	-		12
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	4 000	304	2 400	2 461	(62)	-3%	4 000
% increase		13.0%	17.6%						17.6%
Other Municipal Staff									
Basic Salaries and Wages	19 812	22 885	22 868	1 818	14 361	15 246	(884)	-6%	22 885
Pension and UIF Contributions	3 872	4 492	4 088	330	2 582	2 726	(144)	-5%	4 216
Medical Aid Contributions	752	758	828	63	513	552	(39)	-7%	758
Overtime	999	1 060	1 217	99	875	811	63	8%	1 060
Performance Bonus	(301)	-	-				-		(348)
Motor Vehicle Allowance	(0)	-	-				-		(155)
Cellphone Allowance	-	-	-				-		-
Housing Allowances	-	-	-				-		(1)
Other benefits and allowances	690	474	537	44	285	358	(74)	-21%	6 302
Payments in lieu of leave	5 045	5 204	5 204	380	1 262	3 469	(2 207)	-64%	-
Long service awards	-						-		-
Post-retirement benefit obligations	341	341	341				-		201
Sub Total - Other Municipal Staff	31 209	35 213	35 084	2 735	19 878	23 162	(3 284)	-14%	34 917
% increase		12.8%	12.4%						11.9%
Total Parent Municipality	37 602	42 001	42 028	3 272	24 248	27 622	(3 374)	-12%	41 861

SDBIP

The results of the SDBIP for the first quarter ended 28 February 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 - M08 February

Description of financial indicator	Basis of calculation	2013/14	Budget Year 2014/15			
		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	0.0%	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%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	6.7%	0.7%	0.7%	7.9%	0.7%
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	190.5%	8560.8%	8560.8%	165.7%	8560.8%
Liquidity Ratio	Monetary Assets/Current Liabilities	66.2%	4939.6%	4939.6%	46.5%	4939.6%
<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	34.6%	28.2%	26.6%	61.0%	26.6%
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				-32.0%	
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source				60.2%	
Employee costs	Employee costs/Total Revenue - capital revenue	31.5%	38.0%	35.8%	31.6%	35.8%
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%	22.1%	0.4%	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		19 947	39 524	39 524	16 910	39 524
Total Revenue (excluding capital transfers and contributions)		107 040	102 801	109 125	70 510	109 125
Transfers recognised - operational		45 880	38 164	36 664	26 609	36 664
Transfers recognised - capital		40 402	41 591	50 832		50 832
Debt service payments		898	1 011	1 366	(841)	(1 088)
Outstanding debtors (receivables)		37 064	28 975	28 975	42 980	28 975
Annual services revenue		45 734	50 828	54 011	32 330	
Cash + investments	Including LT investments	19 947	39 524	39 524	16 910	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 - M08 February

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 - M08 February

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	41 741	541	14 288	21 979	7 691	35.0%	41 741
Infrastructure - Road transport	5 100	6 000	6 641	105	1 628	4 000	2 372	59.3%	6 641
Roads, Pavements & Bridges	5 100	6 000	6 641	105	1 628	4 000	2 372	59.3%	6 641
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	2 920	1 500	1 500	-	2 184	1 500	(684)	-45.6%	1 500
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	2 600	1 500	1 500	-	2 184	1 500	(684)	-45.6%	1 500
Street Lighting	320	-	-	-	-	-	-	-	-
Infrastructure - Water	38 625	31 500	33 600	436	10 476	16 479	6 003	36.4%	33 600
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	38 625	31 500	33 600	436	10 476	16 479	6 003	36.4%	33 600
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	1 500	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	1 500	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	-	-	5 000	-	-	171	171	100.0%	5 000
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	5 000	-	-	171	171	100.0%	5 000
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	8 647	-	85	-	-	85	85	100.0%	85
General vehicles	1 647	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	2 000	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	85	-	-	85	85	100.0%	85
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	5 000	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	1 550	15	-	-	15	15	100.0%	15
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	1 550	15	-	-	15	15	100.0%	15
Total Capital Expenditure on new assets	56 792	40 550	46 841	541	14 288	22 250	7 962	35.8%	46 841

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 ass	-	-	-	-	-	-	-	-	-

Supporting Table SC13c

NC072 Umsobomvu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08

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	1 613	245	1 429	689	(740)	-107.4%	1 034
Infrastructure - Road transport	217	26	300	54	323	17	(306)	-1792.4%	26
Roads, Pavements & Bridges	217	26	300	54	323	17	(306)	-1792.4%	26
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	624	621	726	176	593	414	(179)	-43.2%	621
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	495	421	526	174	546	281	(265)	-94.5%	421
Street Lighting	129	200	200	1	47	133	87	64.9%	200
Infrastructure - Water	599	337	337	13	296	225	(71)	-31.6%	337
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	599	337	337	13	296	225	(71)	-31.6%	337
Infrastructure - Sanitation	63	50	250	2	218	33	(185)	-553.8%	50
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	63	50	250	2	218	33	(185)	-553.8%	50
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	48	5	5	0	3	3	0	11.6%	199
Parks & gardens	29	5	5	0	3	3	0	11.6%	5
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	19	-	-	-	-	-	-	-	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	1 236	2 060	126	1 408	932	(476)	-51.1%	1 204
General vehicles	501	817	978	76	470	652	182	27.9%	784
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	71	353	270	17	74	235	162	68.7%	353
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	6	59	56	2	4	39	35	90.1%	59
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	753	-	-	-	-	-	-
Other Buildings	310	-	-	31	859	-	(859)	#DIV/0!	-
Other Land	1	8	3	-	1	5	4	76.8%	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	2 275	3 678	370	2 840	1 624	(1 216)	-74.9%	2 436

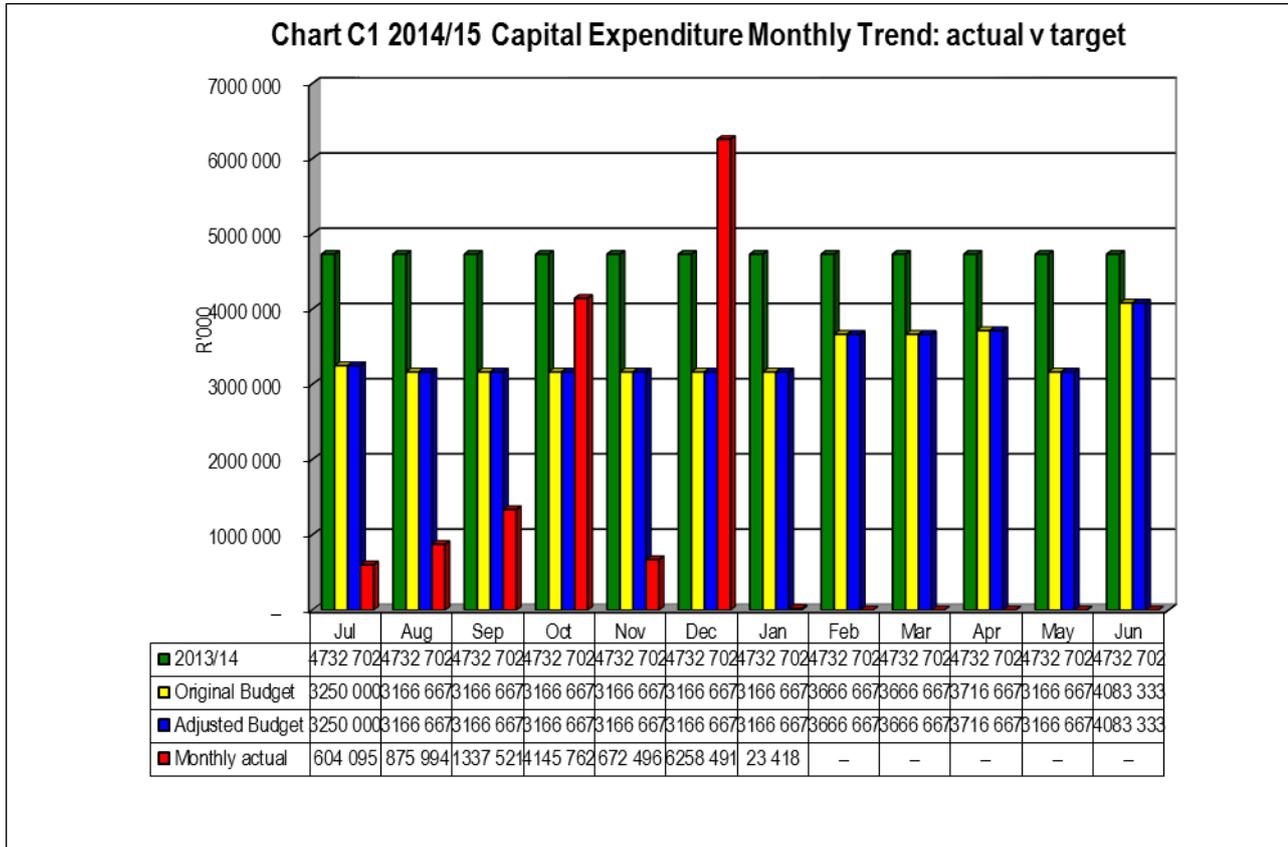
Supporting Table SC13d

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

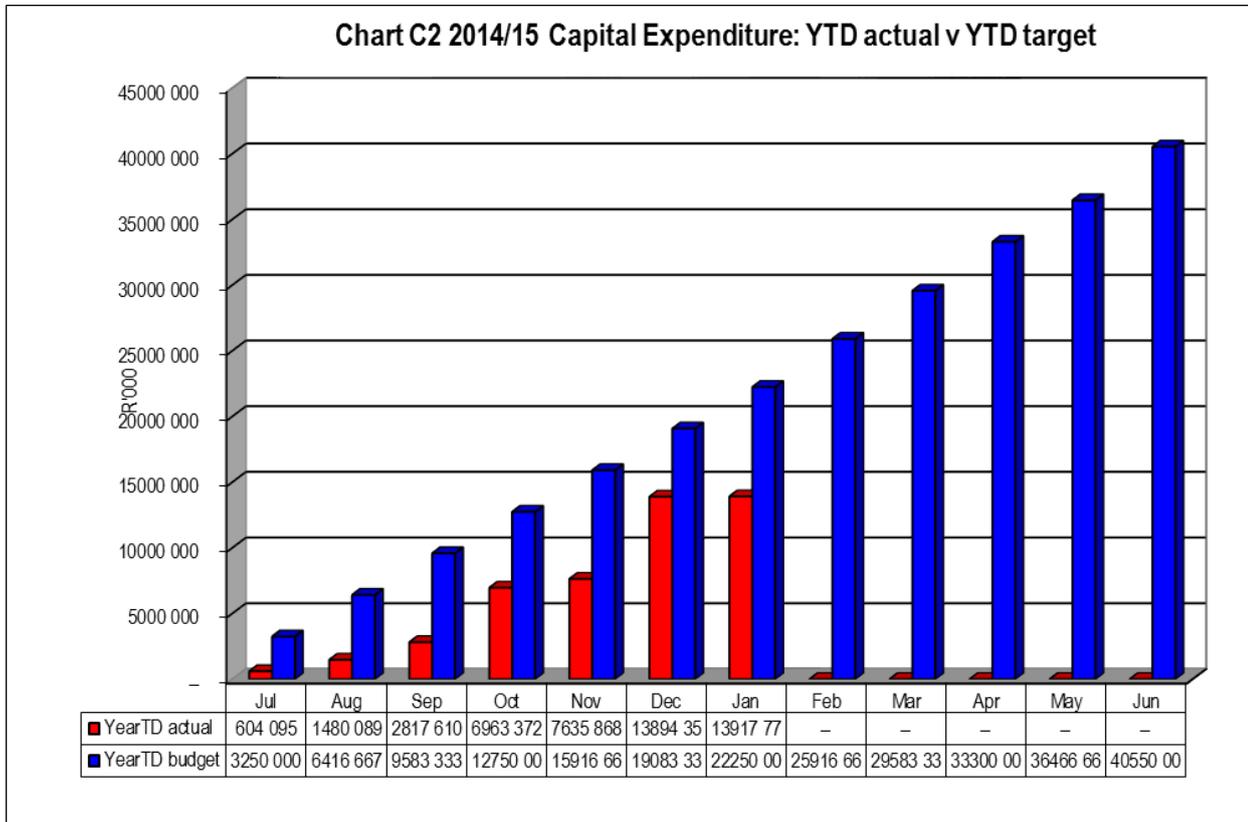
Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	18 591	18 576	18 576	-	10 836	10 836	-		18 576
Infrastructure - Road transport	-	-	-	-	-	-	-		-
Roads, Pavements & Bridges	-	-	-	-	-	-	-		-
Storm water	-	-	-	-	-	-	-		-
Infrastructure - Electricity	2 785	2 785	2 785	-	1 625	1 625	-		2 785
Generation	-	-	-	-	-	-	-		-
Transmission & Reticulation	2 785	2 785	2 785	-	1 625	1 625	-		2 785
Street Lighting	-	-	-	-	-	-	-		-
Infrastructure - Water	12 351	12 351	12 351	-	7 205	7 205	-		12 351
Dams & Reservoirs	-	-	-	-	-	-	-		-
Water purification	-	-	-	-	-	-	-		-
Reticulation	12 351	12 351	12 351	-	7 205	7 205	-		12 351
Infrastructure - Sanitation	2 843	2 828	2 828	-	1 649	1 649	-		2 828
Reticulation	2 843	2 828	2 828	-	1 649	1 649	-		2 828
Sewerage purification	-	-	-	-	-	-	-		-
Infrastructure - Other	612	612	612	-	357	357	-		612
Waste Management	612	612	612	-	357	357	-		612
Transportation	-	-	-	-	-	-	-		-
Gas	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Community	3 800	2	2	-	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	2	-	1	1	-		2
Social rental housing	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Buildings	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Housing development	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Other assets	5 179	5 256	5 256	-	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	4 379	-	2 554	2 554	-		4 379
Other Land	-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-		-
Other	877	877	877	-	512	512	-		877
Agricultural assets	-	-	-	-	-	-	-		-
List sub-class	-	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-	-		-
List sub-class	-	-	-	-	-	-	-		-
Intangibles	-	-	-	-	-	-	-		-
Computers - software & programming	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Total Depreciation	27 570	23 834	23 834	-	13 903	13 903	-		23 834

Other supporting documentation Section 71 charts

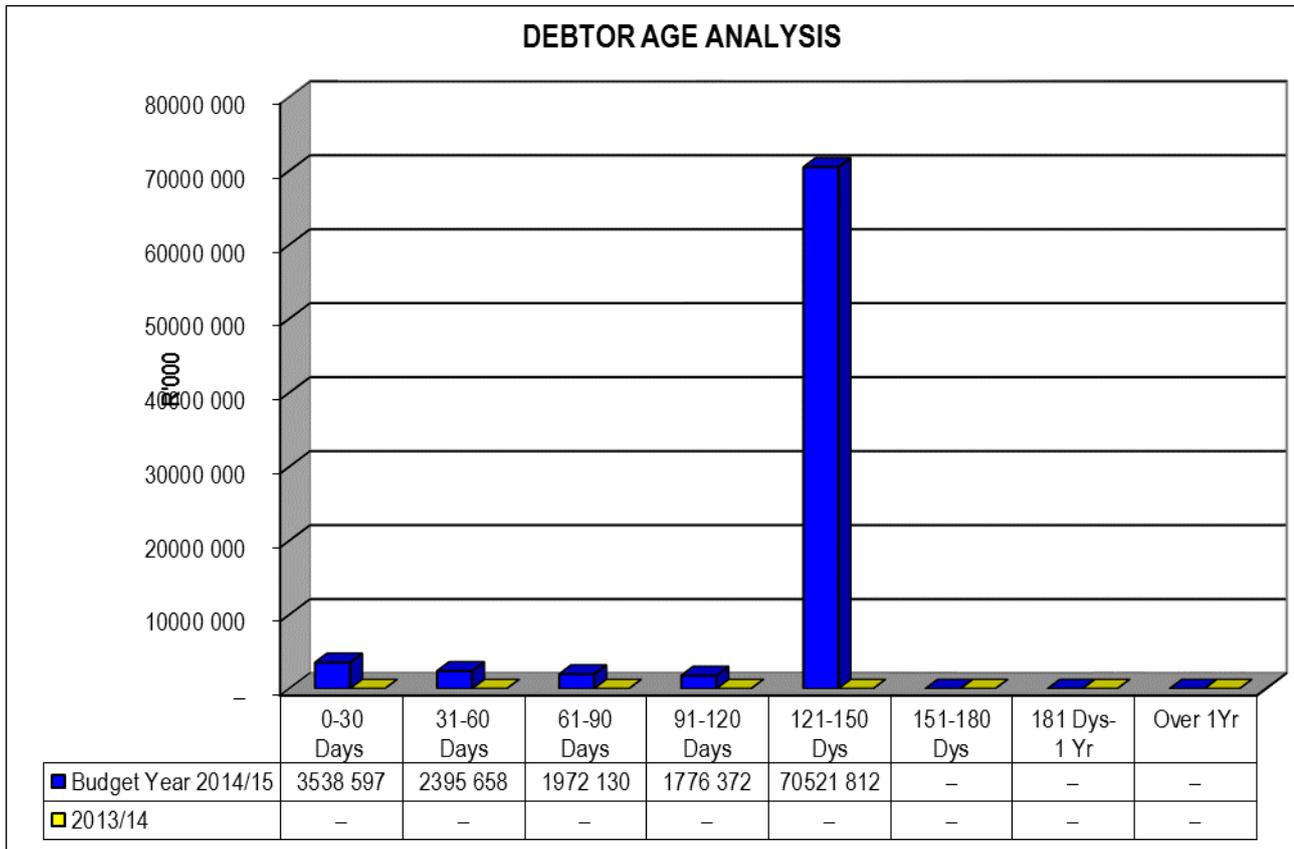
Capital expenditure monthly trend - actual vs target



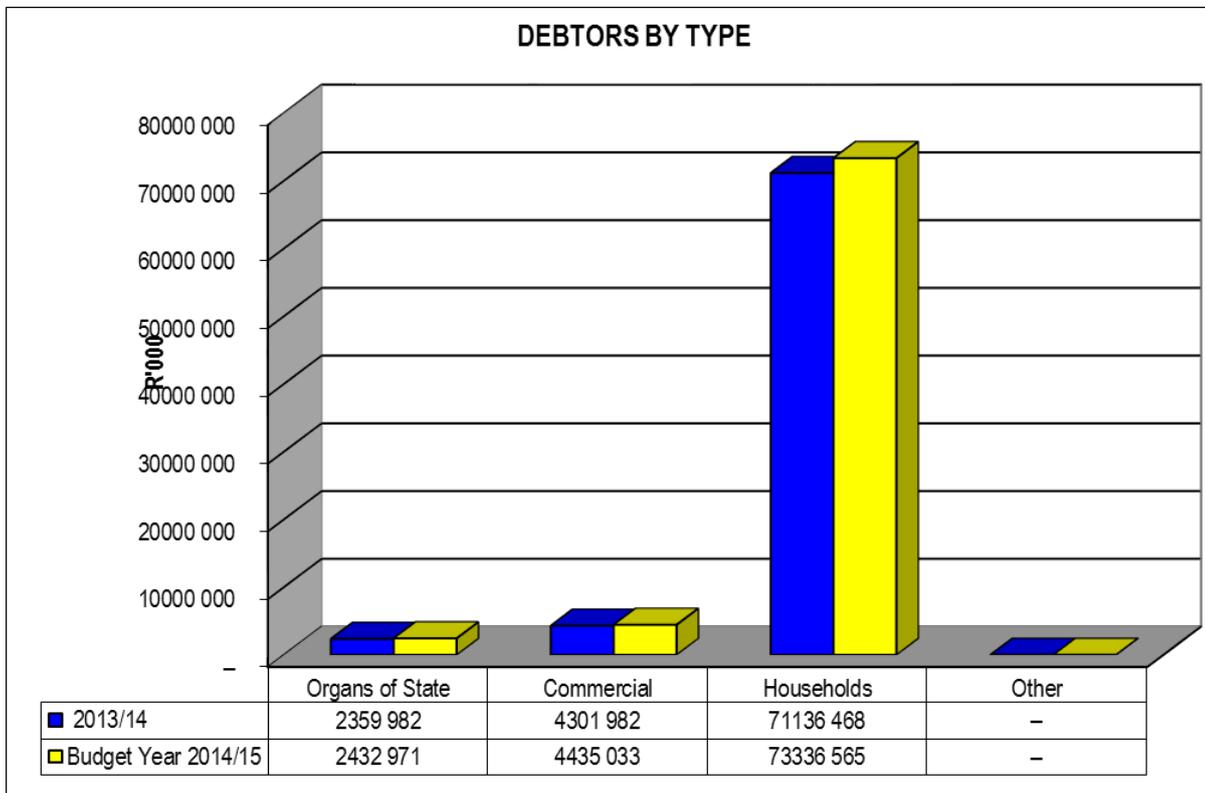
Capital expenditure – YTD actual vs YTD trend



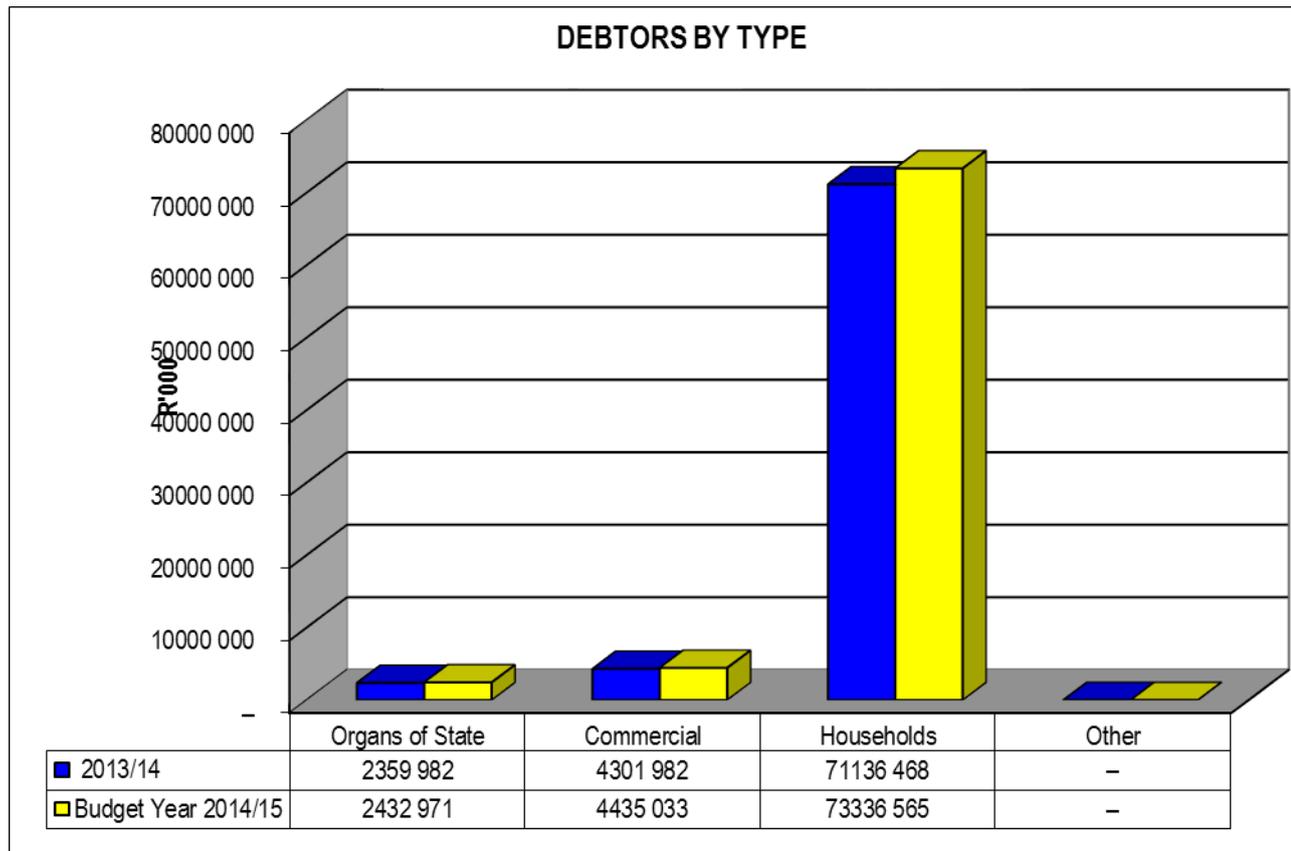
Debtors Age Analysis



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 February 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 March 2015