



Quarterly Budget Report

MARCH 2015

In-Year Report of the Municipality

Prepared in terms of Section 52(d) of the Local Government: Municipal Finance Management Act (Act 56 of 2003) & Section 31 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 – Quarterly Budget Report

1.1.1 Implementation of the budget in accordance with the SDBIP

The results of the SDBIP for the first quarter ended 31 March 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 third quarter for 2014/2015 is at 76.1% of the adjusted budgeted revenue. The expenditure reflects spending of 66% against the budgeted expenditure. Capital expenditure amounts to R19.6m, or 42%, at the end of March 2015.

Outstanding consumer debtors increased monthly with an alarming average amount of R1.6m per month. Critical intervention is needed to address the payment of services by debtors. If continued in this trend the municipality will not be able to render sustainable services to the community.

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 31 March 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 8% higher than YTD budget projections at the end of March 2015.

Borrowings

The balance of borrowings amounts to R3.9m at the end of March 2015.

Operating expenditure by vote & type

Current expenditure is 7% below YTD budget projections as at March 2015.

Capital expenditure

YTD Capital Expenditure amounts to R19.6m, or 42% of a total budget of R46.841m.

Cash flows

The municipality started the year with a positive cashbook balance of R19.9 million. The March 2015 closing balance is R25.285 million. Refer to Supporting Table SC9 for more details on the cash position.

Allocations received (National & Provincial Grants)

The total Municipal Infrastructure Grant funding of R11.148m was received for the year as per the DORA. The Expanded Public Works Programme Integrated Grant (Municipality) of R700 000 was received on year to date.

Spending on Grants

Spending on grants amounts to R9.7m for until the quarter ended March 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 - M09 March

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	489		
	Property rates - penalties & collection charges	21	More debtors did not pay their accounts on time	
	Service charges - electricity revenue	(5 625)	Less consumption during this period	
	Service charges - water revenue	(75)		
	Service charges - sanitation revenue	(8)		
	Service charges - refuse revenue	(2)		
	Service charges - other	-		
	Rental of facilities and equipment	(12)		
	Interest earned - external investments	8		
	Interest earned - outstanding debtors	240	More debtors did not pay their accounts on time	
	Dividends received	-		
	Fines	1 431	More speed fines during the festive period	
	Licences and permits	(92)	Less licensing customers	
	Agency services	-		
	Transfers recognised - operational	(1 284)		
	Transfers recognised - capital	(38 124)		
	Other revenue	(2 776)	Incidental revenue not realised as planned	
	Gains on disposal of PPE	-		
2	Expenditure By Type			
	Employee related costs	(4 216)	Vacant positions not yet filled	Fill the vacant positions by end of May 2015
	Remuneration of councillors	(4)		
	Debt impairment	1		
	Depreciation & asset impairment	(0)		
	Finance charges	19		
	Bulk purchases	(2 556)	Will increase in high demand time (winter)	
	Other materials	-		
	Contracted services	-		
	Transfers and grants	-		
	Other expenditure	(3 713)	Year-end journals will be passed in June 2015	
	Loss on disposal of PPE	(1)		
3	Capital Expenditure			
	Vote 1 - Executive & Council	-		
	Vote 2 - Budget & Finance	(3 579)	Building of community hall in progress	
	Vote 3 - Corporate	-		
	Vote 4 - TECHNICAL SERVICES	(11 897)	Bulk Water project in progress	
	Vote 5 - Community	-		
	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 - M09 March

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	595	6 731	6 221	510	8%	5 199
Service charges	45 734	50 828	54 011	2 469	34 799	40 508	(5 710)	-14%	50 828
Investment revenue	693	312	422	6	325	317	8	3%	312
Transfers recognised - operational	45 880	38 164	36 664	8 771	35 380	36 664	(1 284)	-4%	38 164
Other own revenue	9 932	8 297	9 732	973	6 089	7 299	(1 210)	-17%	8 297
Total Revenue (excluding capital transfers and contributions)	107 040	102 801	109 125	12 814	83 324	91 010	(7 686)	-8%	102 801
Employee costs	33 695	39 057	39 084	2 820	25 097	29 313	(4 216)	-14%	39 057
Remuneration of Councillors	2 992	2 945	2 945	234	2 204	2 208	(4)	-0%	2 945
Depreciation & asset impairment	27 893	23 834	23 834	3 972	17 876	17 876	(0)	-0%	23 834
Finance charges	466	296	360	28	289	270	19	7%	296
Materials and bulk purchases	18 410	18 670	18 670	167	11 446	14 003	(2 556)	-18%	18 670
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	41 323	41 228	45 660	4 826	30 532	34 245	(3 713)	-11%	41 228
Total Expenditure	124 780	126 029	130 553	12 046	87 444	97 915	(10 471)	-11%	126 029
Surplus/(Deficit)	(17 739)	(23 228)	(21 428)	768	(4 120)	(6 905)	2 785	-40%	(23 228)
Transfers recognised - capital	40 402	41 591	50 832	-	-	38 124	(38 124)	-100%	41 591
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	22 663	18 363	29 404	768	(4 120)	31 219	(35 339)	-113%	18 363
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	22 663	18 363	29 404	768	(4 120)	31 219	(35 339)	-113%	18 363
Capital expenditure & funds sources									
Capital expenditure	56 792	40 550	46 841	5 096	19 655	35 131	(15 476)	-44%	39 100
Capital transfers recognised	47 725	39 000	46 741	5 096	19 555	35 031	(15 476)	-44%	39 000
Public contributions & donations	5 100	-	-	-	-	-	-	-	-
Borrowing	629	-	-	-	-	-	-	-	-
Internally generated funds	3 339	1 550	100	-	100	100	-	-	100
Total sources of capital funds	56 792	40 550	46 841	5 096	19 655	35 131	(15 476)	-44%	39 100
Financial position									
Total current assets	57 409	68 499	68 499	-	62 398	-	-	-	68 499
Total non current assets	504 023	602 823	602 823	-	500 726	-	-	-	602 823
Total current liabilities	30 141	800	800	-	34 180	-	-	-	800
Total non current liabilities	28 067	36 893	36 893	-	27 393	-	-	-	36 893
Community wealth/Equity	502 011	633 628	633 628	-	497 861	-	-	-	633 628
Cash flows									
Net cash from (used) operating	75 956	52 182	42 204	15 825	25 408	3 517	(21 891)	-622%	52 182
Net cash from (used) investing	(61 793)	(47 898)	(47 898)	(5 096)	(14 459)	(3 992)	10 467	-262%	(47 898)
Net cash from (used) financing	(452)	(728)	(608)	(69)	(560)	(51)	509	-1005%	(728)
Cash/cash equivalents at the month/year end	39 308	23 547	13 689	-	24 079	19 466	(4 613)	-24%	17 244
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	2 213	2 202	2 129	1 802	71 456	-	-	-	79 803
Creditors Age Analysis									
Total Creditors	1 795	-	-	-	-	-	-	-	1 795

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

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

Description	Ref	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	1									
Revenue - Standard										
<i>Governance and administration</i>		39 430	44 747	44 747	9 494	41 843	33 560	8 283	25%	44 747
Executive and council		30 684	32 382	32 382	8 771	31 655	24 287	7 368	30%	32 382
Budget and treasury office		8 726	12 345	12 345	721	10 180	9 259	921	10%	12 345
Corporate services		20	19	19	2	7	14	(7)	-48%	19
<i>Community and public safety</i>		2 363	3 697	3 697	679	5 166	2 773	2 393	86%	3 697
Community and social services		1 164	1 414	1 414	89	1 801	1 060	741	70%	1 414
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 198	2 283	2 283	590	3 365	1 712	1 652	97%	2 283
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		5 222	1 060	1 060	12	28	795	(767)	-96%	1 060
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		5 222	1 060	1 060	12	28	795	(767)	-96%	1 060
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		100 427	94 888	94 888	2 629	36 288	71 166	(34 878)	-49%	94 888
Electricity		29 471	29 831	29 831	319	15 609	22 373	(6 764)	-30%	29 831
Water		57 738	51 499	51 499	1 106	9 801	38 624	(28 824)	-75%	51 499
Waste water management		7 472	7 662	7 662	682	6 141	5 746	394	7%	7 662
Waste management		5 747	5 896	5 896	522	4 737	4 422	315	7%	5 896
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	147 442	144 391	144 391	12 814	83 324	108 294	(24 969)	-23%	144 391
Expenditure - Standard										
<i>Governance and administration</i>		37 949	44 488	44 488	2 779	27 542	33 366	(5 824)	-17%	44 488
Executive and council		19 423	19 628	19 628	1 455	12 954	14 721	(1 768)	-12%	19 628
Budget and treasury office		13 848	19 315	19 315	805	10 443	14 486	(4 044)	-28%	19 315
Corporate services		4 679	5 544	5 544	519	4 146	4 158	(13)	0%	5 544
<i>Community and public safety</i>		10 034	8 864	8 864	1 312	7 443	6 648	795	12%	8 864
Community and social services		5 928	4 543	4 543	392	3 318	3 407	(89)	-3%	4 543
Sport and recreation		1 130	1 338	1 338	63	714	1 003	(289)	-29%	1 338
Public safety		2 442	2 511	2 511	814	3 029	1 883	1 146	61%	2 511
Housing		533	473	473	43	382	355	27	8%	473
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		15 015	11 111	11 111	1 278	8 645	8 333	312	4%	11 111
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		15 015	11 111	11 111	1 278	8 645	8 333	312	4%	11 111
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		61 781	61 566	61 566	6 677	43 814	46 175	(2 361)	-5%	61 566
Electricity		26 588	24 705	24 705	913	16 635	18 529	(1 894)	-10%	24 705
Water		26 800	21 289	21 289	4 214	17 162	15 967	1 194	7%	21 289
Waste water management		8 809	9 236	9 236	1 002	6 182	6 927	(745)	-11%	9 236
Waste management		(417)	6 336	6 336	547	3 835	4 752	(917)	-19%	6 336
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	124 780	126 029	126 029	12 046	87 444	94 522	(7 078)	-7%	126 029
Surplus/ (Deficit) for the year		22 663	18 363	18 363	768	(4 120)	13 772	(17 892)	-130%	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) - M09 March

Vote Description	Ref	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	1	30 684	32 382	32 382	8 771	31 655	24 287	7 368	30.3%	32 382
Vote 2 - FINANCE & ADMIN		12 451	12 763	21 719	810	10 980	9 572	1 407	14.7%	21 719
Vote 3 - COMMUNITY SERVICES		12 168	9 194	9 878	1 113	9 098	6 896	2 203	31.9%	9 878
Vote 4 - TECHNICAL SERVICES		110 088	90 052	95 978	2 120	31 591	67 539	(35 948)	-53.2%	95 978
Vote 5 - Community		-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	165 391	144 391	159 957	12 814	83 324	108 294	(24 969)	-23.1%	159 957
Expenditure by Vote										
Vote 1 - EXECUTIVE & COUNCIL	1	20 619	19 628	20 025	1 455	12 954	14 721	(1 768)	-12.0%	20 025
Vote 2 - FINANCE & ADMIN		22 691	26 487	27 361	1 456	16 378	19 865	(3 487)	-17.6%	27 361
Vote 3 - COMMUNITY SERVICES		15 929	13 573	14 591	1 727	9 489	10 169	(680)	-6.7%	14 591
Vote 4 - TECHNICAL SERVICES		70 015	66 341	68 576	7 408	48 623	49 754	(1 130)	-2.3%	68 576
Vote 5 - Community		-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	129 254	126 029	130 553	12 046	87 444	94 508	(7 064)	-7.5%	130 553
Surplus/ (Deficit) for the year	2	36 137	18 363	29 404	768	(4 120)	13 786	(17 905)	-129.9%	29 404

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Council; Municipal Manager; Finance & Admin; Community Services; Technical Services.

Unauthorised expenditure by year end would occur either for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets for any specific vote/s were overspent. During the financial year some of the figures are influenced by transactions that occur annually only.

Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)

NC072 Umsobomvu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	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	594	6 576	6 087	489	8%	8 117
Property rates - penalties & collection charges		170	169	179	1	155	134	21	16%	179
Service charges - electricity revenue		22 240	27 770	27 860	276	15 269	20 895	(5 625)	-27%	27 860
Service charges - water revenue		11 030	9 914	12 385	1 046	9 214	9 289	(75)	-1%	12 385
Service charges - sanitation revenue		7 017	7 418	7 792	650	5 836	5 844	(8)	0%	7 792
Service charges - refuse revenue		5 447	5 726	5 975	497	4 479	4 481	(2)	0%	5 975
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		407	396	1 042	90	769	781	(12)	-2%	1 042
Interest earned - external investments		693	312	422	6	325	317	8	3%	422
Interest earned - outstanding debtors		1 634	1 427	1 672	162	1 494	1 254	240	19%	1 672
Dividends received		-	-	-	-	-	-	-	-	-
Fines		684	1 575	2 019	689	2 945	1 514	1 431	94%	2 019
Licences and permits		531	710	714	(96)	444	536	(92)	-17%	714
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		45 880	38 164	36 664	8 771	35 380	36 664	(1 284)	-4%	36 664
Other revenue		6 675	4 190	4 285	129	438	3 214	(2 776)	-86%	4 285
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		107 040	102 801	109 125	12 814	83 324	91 010	(7 686)	-8%	109 125
Expenditure By Type										
Employee related costs		33 695	39 057	39 084	2 820	25 097	29 313	(4 216)	-14%	39 084
Remuneration of councillors		2 992	2 945	2 945	234	2 204	2 208	(4)	0%	2 945
Debt impairment		8 606	5 238	5 238	873	3 929	3 929	1	0%	5 238
Depreciation & asset impairment		27 893	23 834	23 834	3 972	17 876	17 876	(0)	0%	23 834
Finance charges		466	296	360	28	289	270	19	7%	360
Bulk purchases		18 410	18 670	18 670	167	11 446	14 003	(2 556)	-18%	18 670
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-
Other expenditure		32 688	35 988	40 421	3 953	26 603	30 316	(3 713)	-12%	40 421
Loss on disposal of PPE		28	1	1	-	-	1	(1)	-100%	1
Total Expenditure		124 780	126 029	130 553	12 046	87 444	97 915	(10 471)	-11%	130 553
Surplus/(Deficit)		(17 739)	(23 228)	(21 428)	768	(4 120)	(6 905)	2 785	(0)	(21 428)
Transfers recognised - capital		40 402	41 591	50 832	-	-	38 124	(38 124)	(0)	50 832
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		22 663	18 363	29 404	768	(4 120)	31 219			29 404
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		22 663	18 363	29 404	768	(4 120)	31 219			29 404
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		22 663	18 363	29 404	768	(4 120)	31 219			29 404
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		22 663	18 363	29 404	768	(4 120)	31 219			29 404

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 8% below the YTD budget and current expenditure is 11% 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) - M09 March

Vote Description	Ref	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	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE & ADMIN		-	-	5 000	-	171	3 750	(3 579)	-95%	-
Vote 3 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		28 750	31 500	33 600	5 039	15 516	25 281	(9 765)	-39%	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	4,7	28 750	31 500	38 600	5 039	15 686	29 031	(13 345)	-46%	31 500
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE & ADMIN		-	1 550	100	-	100	100	-	-	100
Vote 3 - COMMUNITY SERVICES		153	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		27 889	7 500	8 141	57	3 868	6 000	(2 132)	-36%	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	4	28 042	9 050	8 241	57	3 968	6 100	(2 132)	-35%	7 600
Total Capital Expenditure		56 792	40 550	46 841	5 096	19 655	35 131	(15 476)	-44%	39 100
Capital Expenditure - Standard Classification										
Governance and administration		-	1 550	100	-	100	100	-	-	100
Executive and council		-	-	-	-	-	-	-	-	-
Budget and treasury office		-	1 550	100	-	100	100	-	-	100
Corporate services		-	-	-	-	-	-	-	-	-
Community and public safety		153	-	5 000	-	171	3 750	(3 579)	-95%	-
Community and social services		153	-	5 000	-	171	3 750	(3 579)	-95%	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8 729	6 000	6 641	57	1 685	4 500	(2 815)	-63%	6 000
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		8 729	6 000	6 641	57	1 685	4 500	(2 815)	-63%	6 000
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		47 911	33 000	35 100	5 039	17 699	26 781	(9 082)	-34%	33 000
Electricity		3 353	1 500	1 500	-	2 184	1 500	684	46%	1 500
Water		43 058	31 500	33 600	5 039	15 516	25 281	(9 765)	-39%	31 500
Waste water management		1 500	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	56 792	40 550	46 841	5 096	19 655	35 131	(15 476)	-44%	39 100
Funded by:										
National Government		47 725	39 000	46 741	5 096	19 555	35 031	(15 476)	-44%	39 000
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		47 725	39 000	46 741	5 096	19 555	35 031	(15 476)	-44%	39 000
Public contributions & donations	5	5 100	-	-	-	-	-	-	-	-
Borrowing	6	629	-	-	-	-	-	-	-	-
Internally generated funds		3 339	1 550	100	-	100	100	-	-	100
Total Capital Funding		56 792	40 550	46 841	5 096	19 655	35 131	(15 476)	-44%	39 100

Capital expenditure is 44% below the YTD budget at March 2015.

Table C6: Monthly Budget Statement - Financial Position

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

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		10 440	33 524	33 524	25 761	33 524
Call investment deposits		9 507	6 000	6 000	5 766	6 000
Consumer debtors		30 201	28 975	28 975	43 090	28 975
Other debtors		6 856	-	-	(12 624)	-
Current portion of long-term receivables		7	-	-	7	-
Inventory		398	-	-	398	-
Total current assets		57 409	68 499	68 499	62 398	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	498 978	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	500 726	602 823
TOTAL ASSETS		561 432	671 322	671 322	563 124	671 322
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	800	800	-	800
Consumer deposits		697	-	-	730	-
Trade and other payables		29 443	-	-	33 450	-
Provisions		-	-	-	-	-
Total current liabilities		30 141	800	800	34 180	800
Non current liabilities						
Borrowing		4 233	3 585	3 585	3 559	3 585
Provisions		23 834	33 308	33 308	23 834	33 308
Total non current liabilities		28 067	36 893	36 893	27 393	36 893
TOTAL LIABILITIES		58 208	37 693	37 693	61 572	37 693
NET ASSETS	2	503 224	633 628	633 628	501 552	633 628
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		502 011	633 628	633 628	497 861	633 628
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	502 011	633 628	633 628	497 861	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 - M09 March

Description	Ref	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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		51 913	59 480	54 258	4 272	53 532	4 521	49 010	1084%	54 258
Government - operating		39 930	36 664	36 664	8 771	35 380	3 055	32 325	1058%	36 664
Government - capital		64 585	43 091	46 841	14 823	37 513	3 903	33 610	861%	46 841
Interest		1 350	1 739	5 289	6	325	441	(116)	-26%	5 289
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(81 457)	(88 438)	(100 488)	(12 019)	(101 053)	(8 374)	92 679	-1107%	(100 488)
Finance charges		(364)	(354)	(360)	(28)	(289)	(30)	259	-862%	(360)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		75 956	52 182	42 204	15 825	25 408	3 517	(21 891)	-622%	42 204
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(0)	(0)	(0)	-	-	(0)	0	-100%	(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)	(47 898)	(5 096)	(14 459)	(3 992)	10 467	-262%	(47 898)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(61 793)	(47 898)	(47 898)	(5 096)	(14 459)	(3 992)	10 467	-262%	(47 898)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	120	11	100	10	90	897%	120
Payments										
Repayment of borrowing		(452)	(728)	(728)	(79)	(660)	(61)	599	-987%	(728)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(452)	(728)	(608)	(69)	(560)	(51)	509	-1005%	(608)
NET INCREASE/ (DECREASE) IN CASH HELD		13 712	3 556	(6 302)	10 660	10 390	(525)			(6 302)
Cash/cash equivalents at beginning:		25 596	19 991	19 991		13 689	19 991			13 689
Cash/cash equivalents at month/year end:		39 308	23 547	13 689		24 079	19 466			7 387

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R25.3 million.

The municipality started the year with a positive cashbook balance of R19.9 million. The March 2015 closing balance is R25.3 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 - M09 March

Description	Ref	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	+1 2015/16	+2 2016/17	
R thousands	1																
Cash Receipts By Source																	
Property rates		328	384	532	439	437	524	517	501	913	1 181	1 181	1 180	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	1 581	3 444	3 444	3 443	26 467	30 478	32 771	
Service charges - w water revenue		373	315	388	335	521	355	461	825	490	1 205	1 206	1 206	7 679	13 549	14 362	
Service charges - sanitation revenue		326	239	275	273	362	267	291	331	266	812	812	812	5 065	8 524	9 035	
Service charges - refuse		136	127	136	137	153	115	156	148	156	160	160	1 404	2 987	6 537	6 929	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		7	3	4	6	3	3	3	4	9	-	-	1 000	1 042	1 103	1 167	
Interest earned - external investments		7	57	117	5	57	5	64	7	6	-	-	97	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	689	-	-	(926)	2 019	2 139	2 245	
Licences and permits		211	(37)	154	8	(32)	-	201	(61)	(96)	-	-	367	714	757	795	
Agency services		-	-	-	-	-	-	37	49	-	-	-	(86)	-	-	-	
Transfer receipts - operating		14 617	934	496	-	10 067	-	-	496	8 771	-	-	1 284	36 664	40 074	41 374	
Other revenue		974	1 277	470	828	15 198	474	1 053	908	264	-	-	(17 160)	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	13 049	6 801	6 802	(5 538)	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	14 823	5 000	3 000	1 328	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	11	-	-	20	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	27 882	11 801	9 802	(4 190)	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	2 820	3 000	3 000	7 987	39 084	42 510	46 318	
Remuneration of councillors		249	244	255	267	231	261	231	232	234	240	240	260	2 945	3 092	3 246	
Interest paid		34	34	34	34	31	31	31	31	28	30	30	11	360	310	290	
Bulk purchases - Electricity		-	2 542	2 364	1 231	1 234	1 168	1 284	1 280	1 104	1 500	2 000	2 653	18 360	20 086	21 693	
Bulk purchases - Water & Sewer		25	24	27	21	27	20	32	-	48	30	25	30	310	310	310	
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services		-	-	312	-	-	-	81	3	40	-	-	(436)	-	-	-	
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	7 773	-	-	(4 793)	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	12 046	4 800	5 295	5 713	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	5 096	5 000	3 000	23 277	50 832	45 753	32 043	
Repayment of borrowing		73	72	73	73	61	76	76	77	79	-	-	68	728	800	872	
Other Cash Flows/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	17 222	9 800	8 295	12 757	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	10 660	2 001	1 507	(16 948)	(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	25 285	27 286	28 793	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	25 285	27 286	28 793	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 - M09 March

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	219	716	840	769	26 200					28 744	26 968	-	12 617
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 024	491	370	150	2 901					4 935	3 051	-	2 315
Receivables from Non-exchange Transactions - Property Rates	1400	330	214	193	184	5 292					6 212	5 476	-	2 562
Receivables from Exchange Transactions - Waste Water Management	1500	475	388	348	322	12 237					13 770	12 559	-	6 976
Receivables from Exchange Transactions - Waste Management	1600	178	310	297	296	16 364					17 445	16 659	-	7 241
Receivables from Exchange Transactions - Property Rental Debtors	1700	(1)	82	81	81	2 287					2 531	2 368	-	409
Interest on Arrear Debtor Accounts	1810	-	-	-	-	6 164					6 164	6 164	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-					-	-	-	-
Other	1900	(12)	1	1	1	12					2	12	-	597
Total By Income Source	2000	2 213	2 202	2 129	1 802	71 456	-	-	-	-	79 803	73 258	-	32 717
2013/14 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	178	307	264	97	1 386					2 233	1 483	-	-
Commercial	2300	1 048	246	173	111	2 926					4 504	3 037	-	-
Households	2400	987	1 649	1 692	1 594	67 143					73 065	68 738	-	32 717
Other	2500	-	-	-	-	-					-	-	-	-
Total By Customer Group	2600	2 213	2 202	2 129	1 802	71 456	-	-	-	-	79 803	73 258	-	32 717

Outstanding consumer debtors increased monthly with an alarming average amount of R1.6m per month. Critical intervention is needed to address the payment of services by debtors. If continued in this trend the municipality will not be able to render sustainable services to the community. Also a contributing factor are the increased of unemployment as 329 more households applied for indigent support during the nine 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			6 637 074	66 699 491	73 336 565	9.05%
March		2 752	6 850 490	66 214 949	73 065 439	9.38%
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	70 521 812				80 204 569	2 395 658	72 298 184
March	2 213 181	2 202 016	2 129 374	1 802 441	71 455 572				79 802 584	2 202 016	73 258 013
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 - M09 March

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	1 509								1 509
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	286								286
Total By Customer Type	1000	1 795	-	-	-	-	-	-	-	1 795

Supporting Table SC4 reflects current creditors at the end of March 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 - M09 March

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands									
<u>Municipality</u>									
Call Deposits: Operating		3 Months	Notice Depos	3 Months	-	0.0%	-	-	-
Call Deposits: Capital Replacement Reserve		3 Months	Notice Depos	3 Months	-	0.0%	-	-	-
Call Deposits: External Financing Fund		3 Months	Notice Depos	3 Months	-	0.0%	-	-	-
Call Deposits: Unspent Grants		3 Months	Notice Depos	3 Months	-	0.0%	-	-	-
Notice Deposits: Operating		3 Months	Notice Depos	3 Months	-	0.0%	-	-	-
Notice Deposits: Capital Replacement Reserve		3 Months	Notice Depos	3 Months	-	0.0%	756	-	756
Notice Deposits: External Financing Fund		3 Months	Notice Depos	3 Months	-	0.0%	-	-	-
Notice Deposits: Unspent Grants		3 Months	Notice Depos	3 Months	-	0.0%	8 798	-	8 798
Municipality sub-total					-		9 554	-	9 554
TOTAL INVESTMENTS AND INTEREST	2				-		9 554	-	9 554

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

The municipality has no long term investments.

Allocation and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

NC072 Umsobomvu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	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	8 771	34 946	27 578	7 369	26.7%	35 673
Equitable share		30 684	32 382	32 382	8 771	31 655	24 287	7 369	30.3%	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	-	557	557	-		557
Energy Efficiency and Demand Management		250	-	-	-	-	-	-		-
SUBSIDY STATE		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]	3	-	-	-	-	-	-	-		-
Provincial Government:		708	991	991	-	991	991	-		991
DEPT ART & CULTURE (LIBRARY)		708	991	991	-	991	991	-		991
YOUTH PROGRAMS		-	-	-	-	-	-	-		-
IMMUNISATION GRANT	4	-	-	-	-	-	-	-		-
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	5	38 460	36 664	36 664	8 771	35 937	28 569	7 369	25.8%	36 664
Capital Transfers and Grants										
National Government:		47 473	43 091	50 832	2 690	10 658	38 124	(23 031)	-60.4%	50 832
RBIG - DWAF		31 000	30 000	30 000	-	-	22 500	(22 500)	-100.0%	30 000
HOUSING PROJECTS		-	-	-	-	-	-	-		-
EEDG		-	-	-	-	-	-	-		-
MIG - CAPITAL		12 873	10 591	17 691	2 690	8 458	13 268	-		17 691
INEP		2 600	1 500	1 500	-	1 500	1 125	-		1 500
EPWP		1 000	1 000	1 641	-	700	1 231	(531)	-43.1%	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	5	50 073	43 091	50 832	2 690	10 660	38 124	(23 029)	-60.4%	50 832
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	88 532	79 755	87 496	11 461	46 597	66 693	(15 660)	-23.5%	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 - M09 March

Description	Ref	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	611	6 344	26 755	(19 993)	-74.7%	35 673
Equitable share		30 684	32 382	32 382	582	4 964	24 287	(19 322)	-79.6%	32 382
FINANCE MANAGEMENT		1 650	1 800	1 800	27	904	1 350	(446)	-33.0%	1 800
MSIG		890	934	934	2	475	701	(226)	-32.2%	934
MIG ADMIN - PMU		678	557	557			418			557
Energy Efficiency and Demand Management		250	-	-			-			-
SUBSIDY STATE		-	-	-			-			-
Other transfers and grants [insert description]		-	-	-			-			-
Provincial Government:		-	-	-	-	-	-	-		-
DEPT ART & CULTURE (LIBRARY)		-	-	-			-			-
YOUTH PROGRAMS		-	-	-			-			-
IMMUNISATION GRANT		-	-	-			-			-
Other transfers and grants [insert description]		-	-	-			-			-
District Municipality:		-	-	-	-	-	-	-		-
DISTRICT MUNICIPALITY		-	-	-			-			-
Other transfers and grants [insert description]		-	-	-			-			-
Other grant providers:		3 600	-	-	-	-	-	-		-
IEC INFRASTRUCTURE		-	-	-			-			-
Other transfers and grants [insert description]		3 600	-	-			-			-
Total operating expenditure of Transfers and Grants:		37 752	35 673	35 673	611	6 344	26 755	(19 993)	-74.7%	35 673
Capital expenditure of Transfers and Grants										
National Government:		47 473	43 091	43 091	57	1 677	32 318	(23 054)	-71.3%	43 091
RBIG - DWAF		31 000	30 000	30 000			22 500	(22 500)	-100.0%	30 000
HOUSING PROJECTS		-	-	-			-			-
EEDG		-	-	-			-			-
MIG - CAPITAL		12 873	10 591	10 591	-	251	7 943			10 591
INEP		2 600	1 500	1 500	-	1 231	1 125			1 500
EPWP		1 000	1 000	1 000	57	196	750	(554)	-73.9%	1 000
Provincial Government:		-	2 500	2 500	-	-	1 875	(1 875)	-100.0%	2 500
DISASTER		-	2 500	2 500			1 875	(1 875)	-100.0%	2 500
DEPRT OF SAFETY		-	-	-			-			-
EPWP		-	-	-			-			-
District Municipality:		-	-	-	-	-	-	-		-
		-	-	-			-			-
		-	-	-			-			-
Other grant providers:		2 600	-	-	-	-	-	-		-
Kgotso Pula Nala		2 600	-	-			-			-
Total capital expenditure of Transfers and Grants		50 073	45 591	45 591	57	1 677	34 193	(24 929)	-72.9%	45 591
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		87 824	81 264	81 264	668	8 021	60 948	(44 923)	-73.7%	81 264

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

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

Description	Ref	Budget Year 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:		-	-	-	-	
DISTRICT MUNICIPALITY						
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		7 744	808	6 532	1 212	15.6%
MIG - CAPITAL		7 103	808	5 891	1 212	17.1%
EPWP		641		641	(0)	0.0%
Provincial Government:		-	-	-	-	
EPWP						
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		7 744	808	6 532	1 212	15.6%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		7 744	808	6 532	1 212	15.6%

82.9% of the approved roll-over of MIG has been spent and 100% of the approved EPWP roll-over was spent.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

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

Summary of Employee and Councillor remuneration	Ref	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	2 203	2 203	-		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	2 203	2 203	-		2 945
% increase	4		-1.6%	-1.6%						-1.6%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 727	3 084	3 084	257	2 316	2 316	-		3 084
Pension and UIF Contributions		-						-		-
Medical Aid Contributions		-						-		-
Overtime		-						-		-
Performance Bonus		301	348	348				-		348
Motor Vehicle Allowance		362	401	556	42	352	352	-		556
Cellphone Allowance		-						-		-
Housing Allowances		10	11	12	4	36	36	-		12
Other benefits and allowances		-						-		-
Payments in lieu of leave		-						-		-
Long service awards		-						-		-
Post-retirement benefit obligations	2	-						-		-
Sub Total - Senior Managers of Municipality		3 401	3 844	4 000	304	2 704	2 704	-		4 000
% increase	4		13.0%	17.6%						17.6%
Other Municipal Staff										
Basic Salaries and Wages		19 812	22 885	22 868	1 824	16 185	15 246	940	6%	22 868
Pension and UIF Contributions		3 872	4 492	4 088	330	2 911	2 726	186	7%	4 088
Medical Aid Contributions		752	758	828	63	577	552	24	4%	828
Overtime		999	1 060	1 217	97	972	811	160	20%	1 217
Performance Bonus		(301)	-	-				-		-
Motor Vehicle Allowance		(0)	-	-				-		-
Cellphone Allowance		-	-	-				-		-
Housing Allowances		-	-	-				-		-
Other benefits and allowances		690	474	537	44	328	358	(30)	-8%	537
Payments in lieu of leave		5 045	5 204	5 204	163	1 425	3 469	(2 045)	-59%	5 204
Long service awards		-						-		-
Post-retirement benefit obligations	2	341	341	341				-		341
Sub Total - Other Municipal Staff		31 209	35 213	35 084	2 520	22 398	23 162	(764)	-3%	35 084
% increase	4		12.8%	12.4%						12.4%
Total Parent Municipality		37 602	42 001	42 028	3 056	27 304	28 068	(764)	-3%	42 028
			11.7%	11.8%						11.8%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		37 602	42 001	42 028	3 056	27 304	28 068	(764)	-3%	42 028
% increase	4		11.7%	11.8%						11.8%
TOTAL MANAGERS AND STAFF		34 610	39 057	39 084	2 824	25 101	25 866	(764)	-3%	39 084

SDBIP

The results of the SDBIP for the first quarter ended 31 March 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 - M09 March

Description of financial indicator	Basis of calculation	Ref	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%	18.5%	0.3%	2.5%
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%	7.4%	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	1	190.5%	8560.8%	8560.8%	182.6%	8560.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		66.2%	4939.6%	4939.6%	92.2%	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%	36.6%	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	2				-28.1%	
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2				57.9%	
Employee costs	Employee costs/Total Revenue - capital revenue		31.5%	38.0%	35.8%	30.1%	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%	22.2%	0.3%	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						

Capital programme performance

Supporting Table SC12

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

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									
Monthly expenditure performance trend									
July	4 733	3 250	3 903	604	604	3 903	3 299	84.5%	1%
August	4 733	3 167	3 903	876	1 480	7 807	6 327	81.0%	4%
September	4 733	3 167	3 903	1 338	2 818	11 710	8 893	75.9%	7%
October	4 733	3 167	3 903	4 246	7 063	15 614	8 550	54.8%	17%
November	4 733	3 167	3 903	672	7 736	19 517	11 781	60.4%	19%
December	4 733	3 167	3 903	6 258	13 994	23 421	9 426	40.2%	35%
January	4 733	3 167	3 903	23	14 018	27 324	13 306	48.7%	35%
February	4 733	3 667	3 903	541	14 559	31 227	16 669	53.4%	36%
March	4 733	3 667	3 903	5 096	19 655	35 131	15 476	44.1%	48%
April	4 733	3 717	3 903	-	-	39 034	-	-	-
May	4 733	3 167	3 903	-	-	42 938	-	-	-
June	4 733	4 083	3 903	-	-	46 841	-	-	-
Total Capital expenditure	56 792	40 550	46 841	19 655					

Other supporting documentation

Supporting Table SC13a

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

Description	Ref	2013/14	Budget Year 2014/15							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		48 145	39 000	41 741	5 096	19 384	31 281	11 897	38.0%	41 741
Infrastructure - Road transport		5 100	6 000	6 641	57	1 685	4 500	2 815	62.6%	6 641
<i>Roads, Pavements & Bridges</i>		5 100	6 000	6 641	57	1 685	4 500	2 815	62.6%	6 641
<i>Storm water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		2 920	1 500	1 500	-	2 184	1 500	(684)	-45.6%	1 500
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		2 600	1 500	1 500	-	2 184	1 500	(684)	-45.6%	1 500
<i>Street Lighting</i>		320	-	-	-	-	-	-	-	-
Infrastructure - Water		38 625	31 500	33 600	5 039	15 516	25 281	9 765	38.6%	33 600
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		38 625	31 500	33 600	5 039	15 516	25 281	9 765	38.6%	33 600
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		1 500	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		1 500	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<i>Waste Management</i>		-	-	-	-	-	-	-	-	-
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Community		-	-	5 000	-	171	3 750	3 579	95.4%	5 000
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	5 000	-	171	3 750	3 579	95.4%	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	-	-	85
General vehicles		1 647	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		2 000	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	85	-	85	85	-	-	85
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		5 000	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inv entry)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		-	1 550	15	-	15	15	-	-	15
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	1 550	15	-	15	15	-	-	15
Total Capital Expenditure on new assets	1	56 792	40 550	46 841	5 096	19 655	35 131	15 476	44.1%	46 841

Supporting Table SC13b

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

Description	Ref	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	1									
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		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	-	-	-	-	-	-	-	-	-

Supporting Table SC13c

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

Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		1 503	1 034	1 613	165	1 595	775	(820)	-105.7%	1 613
Infrastructure - Road transport		217	26	300	25	348	19	(329)	-1713.3%	300
Roads, Pavements & Bridges		217	26	300	25	348	19	(329)	-1713.3%	300
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		624	621	726	37	629	466	(164)	-35.1%	726
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		495	421	526	37	582	316	(267)	-84.5%	526
Street Lighting		129	200	200	-	47	150	103	68.8%	200
Infrastructure - Water		599	337	337	104	399	253	(147)	-58.0%	337
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		599	337	337	104	399	253	(147)	-58.0%	337
Infrastructure - Sanitation		63	50	250	-	218	38	(180)	-481.1%	250
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		63	50	250	-	218	38	(180)	-481.1%	250
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		48	199	5	1	7	149	142	95.5%	5
Parks & gardens		29	5	5	1	4	4	0	0.8%	5
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		19	194	-	0	3	146	142	97.9%	-
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	2 060	92	1 497	903	(594)	-65.8%	2 060
General vehicles		501	784	978	52	519	588	69	11.7%	978
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		71	353	270	8	82	265	183	69.2%	270
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		6	59	56	1	5	44	39	89.0%	56
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	753	-	-	-	-	-	753
Other Buildings		310	-	-	31	890	-	(890)	#DIV/0!	-
Other Land		1	8	3	-	1	6	4	79.4%	3
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	3 678	258	3 098	1 827	(1 271)	-69.6%	3 678

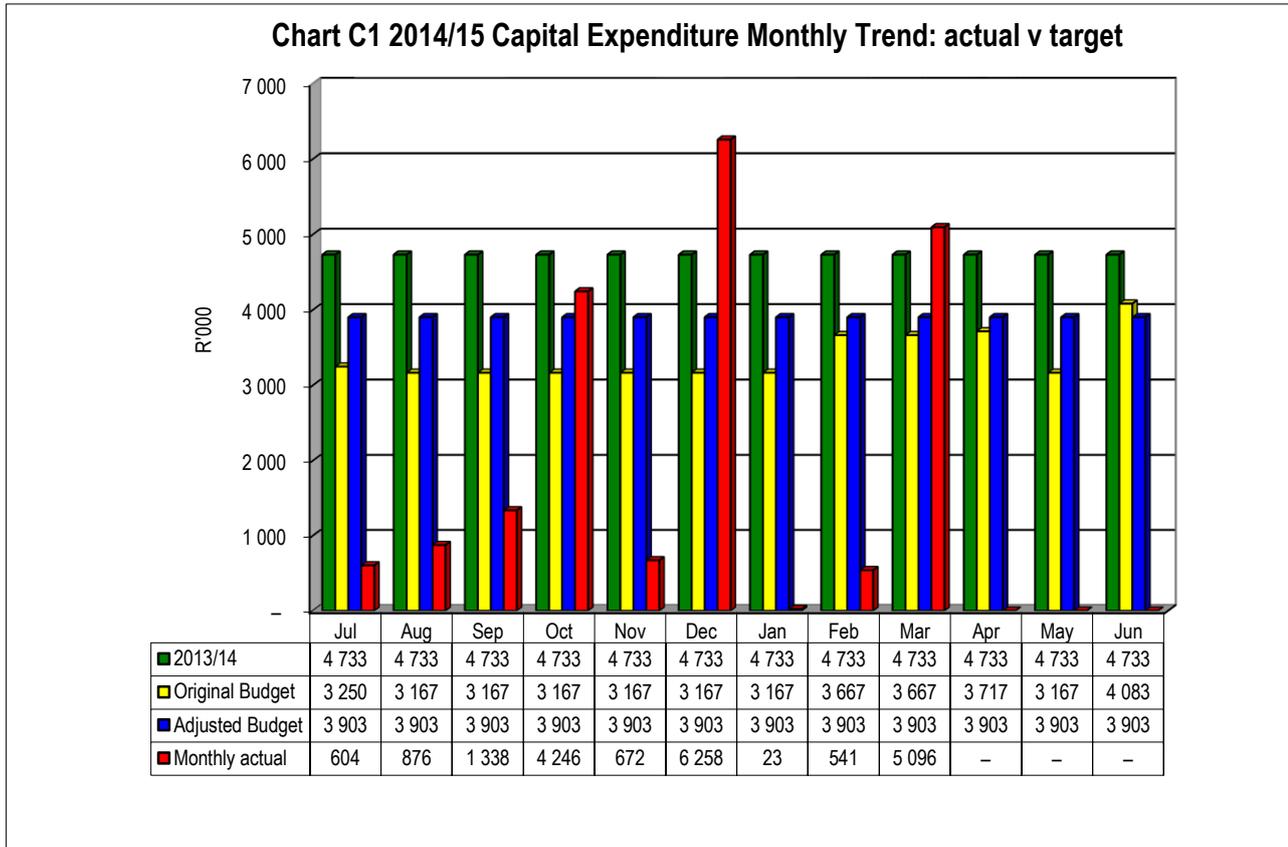
Supporting Table SC13d

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

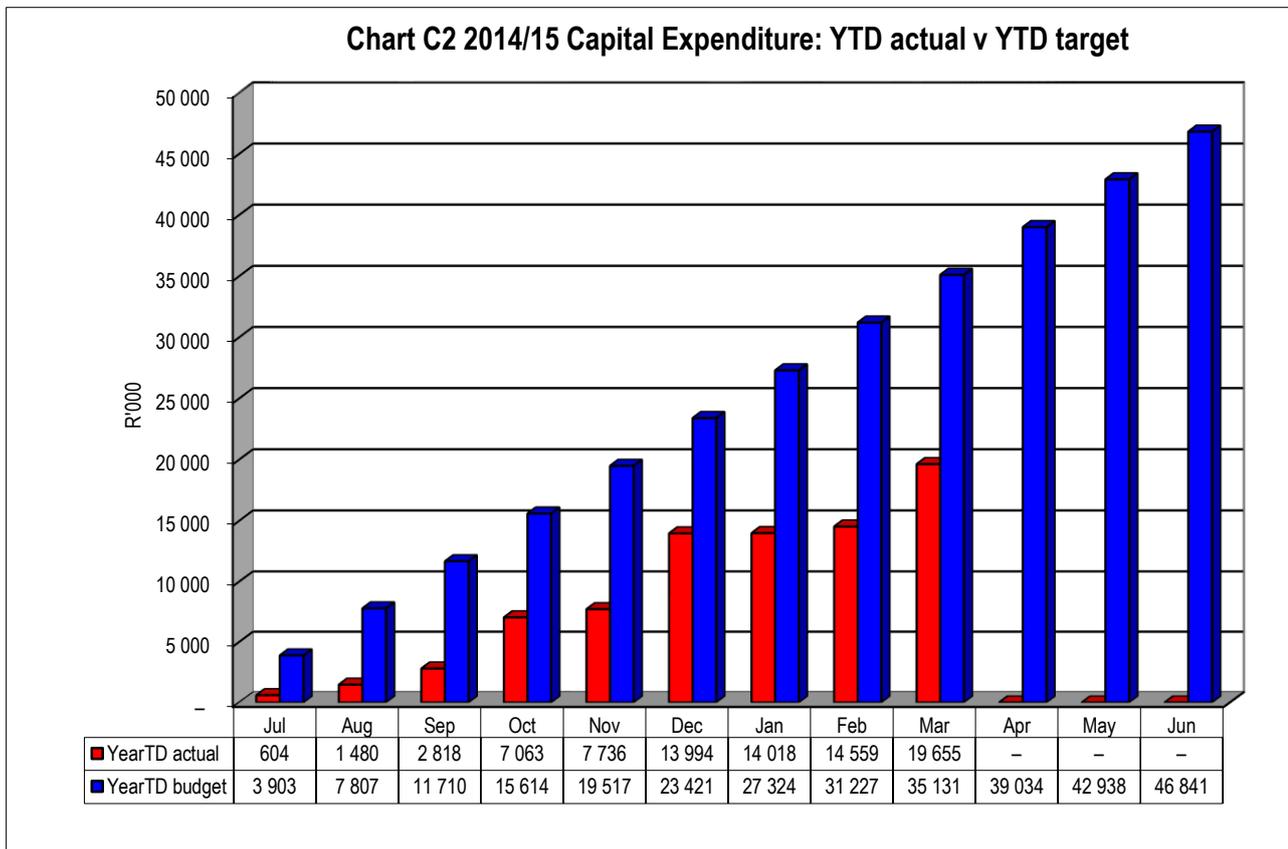
Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		18 591	18 576	18 576	854	13 932	13 932	-		18 576
Infrastructure - Road transport		-	-	-	-	-	-	-		-
Roads, Pavements & Bridges		-	-	-	-	-	-	-		-
Storm water		-	-	-	-	-	-	-		-
Infrastructure - Electricity		2 785	2 785	2 785	464	2 089	2 089	-		2 785
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		2 785	2 785	2 785	464	2 089	2 089	-		2 785
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		12 351	12 351	12 351	103	9 263	9 263	-		12 351
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		-	-	-	-	-	-	-		-
Reticulation		12 351	12 351	12 351	103	9 263	9 263	-		12 351
Infrastructure - Sanitation		2 843	2 828	2 828	236	2 121	2 121	-		2 828
Reticulation		2 843	2 828	2 828	236	2 121	2 121	-		2 828
Sewerage purification		-	-	-	-	-	-	-		-
Infrastructure - Other		612	612	612	51	459	459	-		612
Waste Management		612	612	612	51	459	459	-		612
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Community		3 800	2	2	0	2	2	-		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	0	2	2	-		2
Social rental housing		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Housing development		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Other assets		5 179	5 256	5 256	438	3 942	3 942	-		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	365	3 284	3 284	-		4 379
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		877	877	877	73	658	658	-		877
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
Biological assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
Intangibles		-	-	-	-	-	-	-		-
Computers - software & programming		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Depreciation		27 570	23 834	23 834	1 292	17 876	17 876	-		23 834

Other supporting documentation Section 71 charts

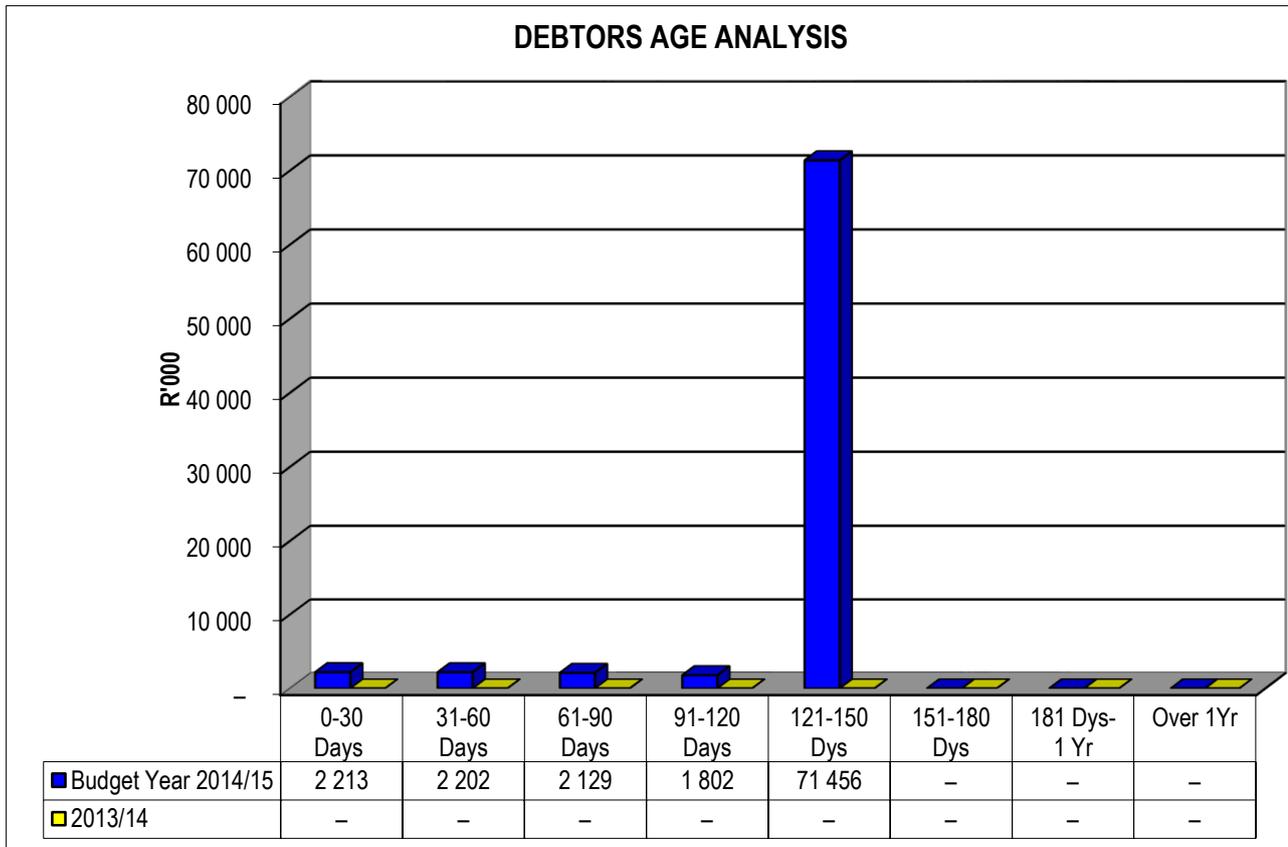
Capital expenditure monthly trend - actual vs target



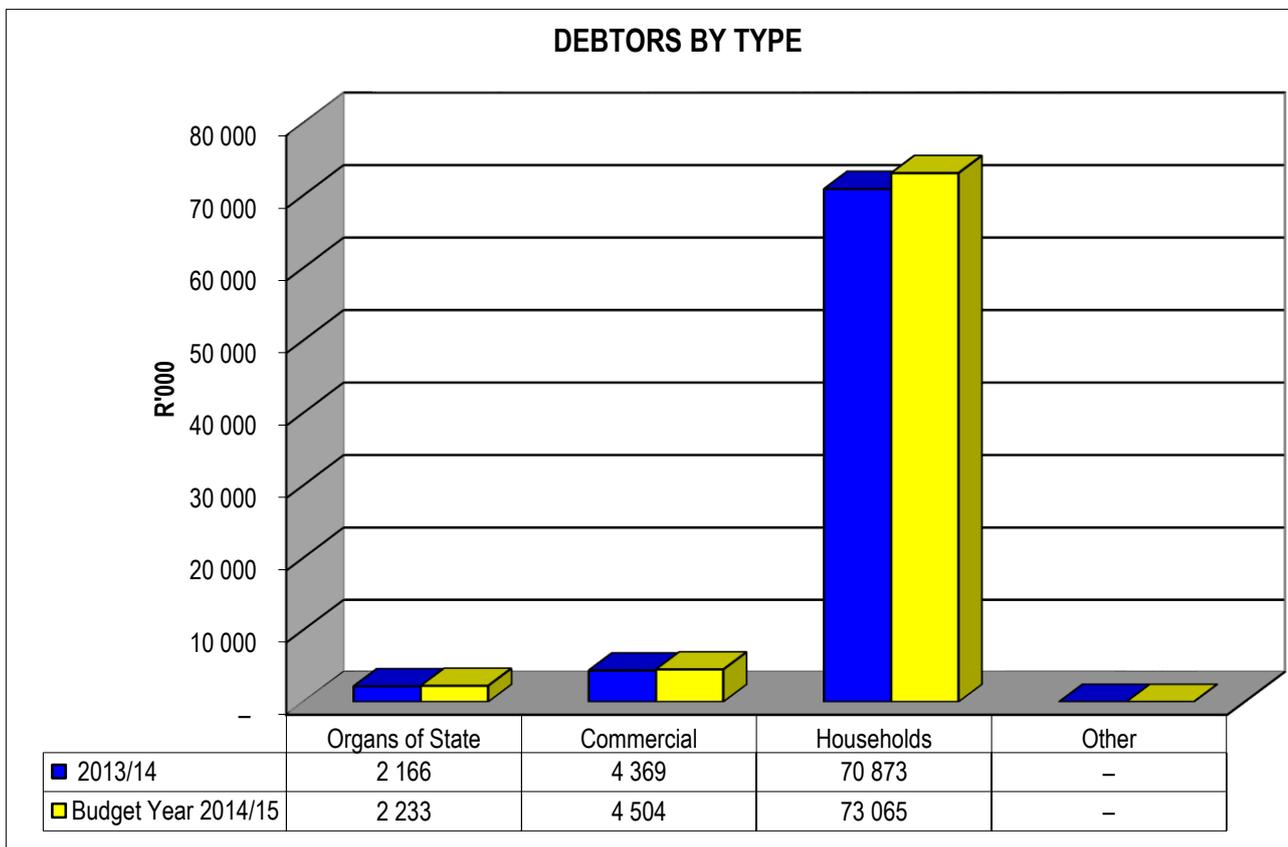
Capital expenditure – YTD actual vs YTD trend



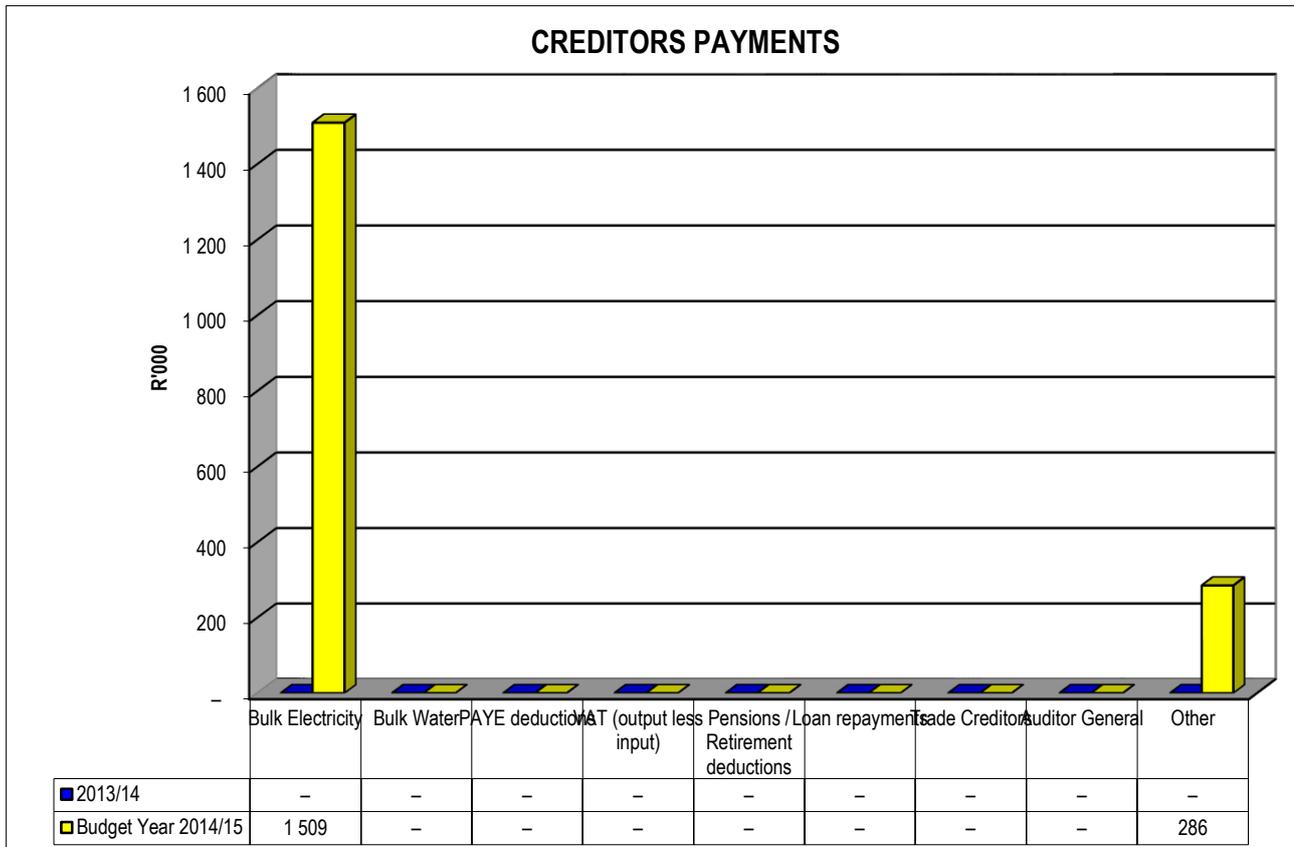
Debtors Age Analysis



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: -

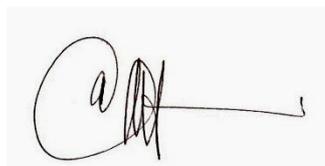
(Mark as appropriate)

Quarterly report on the implementation of the budget and financial state of affairs of the municipality/
Mid-year budget and performance assessment

For the period ending 31 March 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: 21 APRIL 2015

SUPPLY CHAIN MANAGEMENT REPORT

QUARTERLY REPORT: MARCH 2015.

IMPLEMENTATION OF THE MUNICIPAL SUPPLY CHAIN MANAGEMENT POLICY.

The Local Government Municipal Finance Management Act (No.56 of 2003), requires a municipality to draft a supply chain management policy which gives effect to the provisions of the legislation. Section 112 of the MFMA further stipulates that the Policy must be fair, equitable, transparent and competitive and comply with prescribed regulatory framework

To give effect to the MFMA the Bid Committee members were served with appointment letters, public disclosure forms and code of conduct:

BID APPROVED:

Name of bid	Bidder Tendered Amount VAT Included	Bidder Awarded to	Date of Awards
none			

BID OUTSTANDING:

Description of Tender	No of Bidder s Tendered	Late Tenders	Closing Date of Tenders
Compilation of GRAP Compliant Annual Financial Statements and Asset register	12	1	20 February 2015
Request for quotation provision of Temporary security services	2	None	27 February 2015
Norvalspont Bulk Water Supply Tender no 1/11/2014	5	None	27 March 2015

Deviation certificate approved by the Municipal Manager for the period Oct 2014 – March 2015

UMSOBOMVU MUNICIPALITY: COLESBERG: NCP 072					
MONTHLY REPORT: OCTOBER 2014 DEVIATION CERTIFICATE					
DATE	SUPPLIERS NAME	DESCRIPTION	ORDER	AMOUNT	DEV NO
13/10/2014	Bearing Man Group	Water services Motor	14610	24 029.82	968
2014/10/01	Conlog	Elec cards	14150	15 167.70	969
2014/10/03	Stewarts & Lloyds	Motor & Pump	14545	19 897.79	970
2014/10/03	ian Dickie &co	Repairs BSF219NC	14548	10 254.30	971
2014/10/07	Summit Electrical Whol	Electric Dept Material	14550	12 261.65	972
14/10/2014	Kevcor	Repairs BSF217NC	14613	12 795.41	973
15/10/2014	De Aar Stone Crushers d	Public Works Crusher dust:	14615	21 888.00	974
23/10/2014	TJA Cash Carry	Indigent support:Par,Match & Candle	14162	34 268.93	975
23/10/2014	Media24	Advert: PA to Manager	14163	22 264.20	976
27/10/2014	De Aar Stone Crushers	EPWP Noup:	14631	39 425.76	977
24/10/2014	Associated Management Services	Management&Supervisor stress training		60 473.00	978
27/10/2014	Colas	Public Works: Crusher dust:	14623	66 849.60	979
23/10/2014	Macsteel Merge	Plain Galvanised wire 2x50	14161	81 494.90	980
				421 071.06	

UMSOBOMVU MUNICIPALITY: COLESBERG: NCP 072					
MONTHLY REPORT: NOVEMBER 2014 DEVIATION CERTIFICATE					
DATE	SUPPLIERS NAME	DESCRIPTION	ORDER	AMOUNT	DEV NO
2014/11/04	Aqua Agri Solution	Water Dept: Chemicals	14668	53 956.09	978 Sole
2014/11/05	Junior Transport Services	Transport: Soccer & Netball players	14443	30 000.00	979 Exceptional
2014/11/05	SA Post Office	Envelopes	14706	55 296.00	980 Sole
2014/11/07	Ebvil Beleggings BK	Huur van Tipper		26 220.00	981 Exceptional
2014/11/07	Conlog	Electric cards	14726	17 979.85	982 Sole
2014/11/07	Victory Technologies	Stationary	14745	62 832.24	983 Exceptional
2014/11/12	Rocla	Sanitation	14673	28 591.65	984 Exceptional
17/11/2014	Associated Management Services	Training:module 3		60 830.00	985 Exceptional
18/11/2014	AM Nikani	Labour,Material & Transport	14625	25 663.68	986 Exceptional
19/11/2014	De Aar Stone Crushers	Public Works Crusher dust & stone	14649	64 959.48	987 Sole
24/11/2014	Lithotech	Water & Account accounts	14742	22 296.46	988 Sole
25/11/2014	Litecor	Christmas lights	14653	54 460.08	989 Sole
25/11/2014	TJA Cash an d carry	Indigent: Paraffin, Maches&Candles	14749	46 793.46	990 Exceptional
30/11/2014	Komatsu	Repairs BSF214NC	15052	15 187.59	991 Exceptional
				565 066.58	

UMSOBOMVU MUNICIPALITY: COLESBERG: NCP 072					
MONTHLY REPORT: DECEMBER 2014 DEVIATION CERTIFICATE					
DATE	SUPPLIERS NAME	DESCRIPTION	ORDER	AMOUNT	DEV NO
2014/12/09	Inclledon A div of DPI Pl	Water Dept: Material(EceptCases)	15202	15 303.36	992
15/12/2014	Payday	Finance Dept:Payslips (Sole Provider	15101	11 343.00	993
15/12/2014	Aqua agri solution	Water dept:Chemicals(Sole provider)	15196	53 943.55	994
29/12/2014	Herholdt Electrical Who	Tech service:Material(Emergency)	15158	71 934.70	995
				152 524.61	

UMSOBOMVU MUNICIPALITY: COLESBERG: NCP 072					
MONTHLY REPORT: JANUARY 2015 DEVIATION CERTIFICATE					
DATE	SUPPLIERS NAME	DESCRIPTION	ORDER	AMOUNT	DEV NO
2015/01/05	herholdt's Electr wholesalers	Tech Dept:elec material(Except cases)	15158	71 934.70	996
2015/01/05	TJA Cash and Carry	Finance Dept:Indigent(Exept cases)	14753	44 539.29	997
2015/01/07	Cohen Advanced Electric	Hire:Transformer,crane,travel & install	14551	50 787.00	998
2015/01/12	Ubertech	Assets: Software(Expt cases)	14689	75 483.96	999
14/1/2015	Northfield Engineers	2 Pumps:Norvalspont(Emergency)	15217	158 847.60	1000
15/1/2015	Cohen Advanced Electric	Hiring ofTransformer		11 400.00	1003
19/1/2015	Eureka hardware	EPWP:Noupoort Sement	15075	21 830.00	1004
20/1/2015	Bulldog Home Improvement	Traffic Dept: Repairs & Material(Exept cases)		106 419.00	1005
21/1/2015	Incleodon A Div DPI plastics	Tech Dept:Water material(Except cases)	14695	29 748.55	1006
21/1/2015	Conlog	Prepaid	15109	20 310.35	1007
22/1/2015	Media24/Volksblad	Advert:Comp ilation AFS&Asset	15117	10 394.16	1008
22/1/2015	Makro	Ward councillors assets(excp cases)	14376	12 572.00	1009
23/1/2015	Herholdt's Electr whole	Tech Dept:elec material(Emergency)	15072	31 327.42	1010
27/1/2015	Elekto Vroomen(Pty)Ltd	Tech Dept: Elec material(Exept cases)	15222	10 531.40	1011
27/1/2015	Tosas (Pty) Ltd	Tech Dept:Roads	15081	46 096.01	1012
28/1/2015	Sizwe paints (Pty) Ltd	Traffic Dept: Material(Sole provider)	14319	19 855.90	1013
29/1/2015	Tss Transformers cc	Tech dept: Transformer(Exept cases)	15083	91 200.00	1014

UMSOBOMVU MUNICIPALITY: COLESBERG: NCP 072					
MONTHLY REPORT: FEBRUARY 2015 DEVIATION CERTIFICATE					
DATE	SUPPLIERS NAME	DESCRIPTION	ORDER	AMOUNT	DEV NO
2015/02/03	Non-Stop Tyre Solution	Tech Dept: Tyres BXK 149	15091	25 364.00	1015
2015/02/04	De Wits Installers	Corporate Services: Airco Traffic dept	15129	18 525.00	1016
2015/02/11	VHD Industrial Hygiene cc	Tech Dept:Low bed truck hire(oles to Bloen)	15096	11 337.30	1017
19/2/2015	Eddi's	Tech dept: Transformers	15225	19 802.00	1018
23/2/2015	Franklin Electric	Techdept:Motor(Emergency)	15350	10 654.60	1019
24/2/2015	Ikageng Electrical	Techdept:Highmasts Colesberg(Emergency)	15355	111 308.07	1020
				196 990.97	

UMSOBOMVU MUNICIPALITY: COLESBERG: NCP 072					
MONTHLY REPORT: MARCH 2015 DEVIATION CERTIFICATE					
DATE	SUPPLIERS NAME	DESCRIPTION	ORDER	AMOUNT	DEV NO
2015/03/03	Bearing Man Group	Tech Dept:Motorline motor	6314	24 337.85	1021
2015/07/03	FM Kei	Catering: Nat.Youth Policy Review		20 000.00	1022
2015/12/03	Colesberg Electric	Repairs stadium	6324	14 050.54	1023
18/3/2015	SA Post office	Envelopes with stamps	15382	46 560.00	1024
18/3/2015	Trading Plan Pty Ltd	Indigent: Parrafin,candles&Matches		17 234.52	1025
18/3/2015	John Williams Motors	service: mercedes-Benz C200 CGI BE		11 898.20	1026
19/3/2015	Lesae Trading	Supply & delivery of T-shirt Logo	14386	17 670.00	1027
20/3/2015	De Waal & Nortjie Ingel	Professional Land Surveyors	15391	30 337.00	1028
26/3/2015	Herholdt's Electric Who	Tech:Material	16008	16 563.70	1029
				198 651.81	