

UMSOBOMVU MUNICIPALITY



Monthly Budget Statement

April 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.

Table of Contents

| | |
|---|---------|
| Glossary..... | 3 |
| PART 1 – IN-YEAR REPORT..... | 5 |
| Mayor’s Report | 5 |
| Resolutions | 6 |
| Executive Summary..... | 7 - 8 |
| In-year budget statement tables | 9 - 16 |
| PART 2 – SUPPORTING DOCUMENTATION..... | 17 |
| Debtors' analysis | 18 |
| Creditors' analysis | 19 |
| Investment portfolio analysis | 20 |
| Allocation and grant receipts and expenditure | 21 - 23 |
| Councillor allowances and employee benefits | 24 |
| Material variances to the SDBIP..... | 25 |
| Municipal financial performance..... | 26 |
| Capital programme performance | 27 - 30 |
| Other supporting documentation | 31 - 33 |
| Municipal manager’s quality certification | 34 |

Glossary

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

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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

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

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

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

MIG – Municipal Infrastructure Grant.

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

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

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

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

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

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

YTD – Year to date

PART 1 – IN-YEAR REPORT

Mayor's Report

1.1 In-Year Report – Monthly Budget Report

1.1.1 Implementation of the budget in accordance with the SDBIP

The results of the SDBIP for the second quarter ended 31 April 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 April 2015 for 2014/2015 is at 81.4% of the budgeted revenue. The expenditure reflects spending of 73.7% against the budgeted expenditure. Capital expenditure amounts to 25.1m, or 53.6%, at the end of April 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 April 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% lower than YTD budget projections at the end of April 2015.

Borrowings

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

Operating expenditure by vote & type

Current expenditure is 12% below YTD budget projections as at April 2015.

Capital expenditure

YTD Capital Expenditure amounts to R25.097m, or 53.6% of a total budget of R46.841m.

Cash flows

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

Allocations received (National & Provincial Grants)

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

Spending on Grants

Spending on grants amounts to R16.032m for the year to date ended April 2015 which includes FMG, MSIG, INEP, EPWP and MIG.

Implementation of Supply Chain Management Policy:

Monthly report for the month of May 2015 on deviations within 10 working days in terms of SCM Regulation 36(2):

| UMSOBOMVU MUNICIPALITY: COLESBERG: NCP 072 | | | | | |
|--|------------------------------|---|-------|------------|--------|
| MONTHLY REPORT: APRIL 2015 DEVIATION CERTIFICATE | | | | | |
| DATE | SUPPLIERS NAME | DESCRIPTION | ORDER | AMOUNT | DEV NO |
| 2015/10/04 | Komatsu SA | Repairs BXK149NC (Sole Provider) | 14328 | 30 302.83 | 1031 |
| 2015/10/04 | Komatsu SA | Repairs BSF214NC (Sole Provider) | 14327 | 25 749.32 | 1032 |
| 23/4/2015 | Non-Stop Tyre Solution | BSF216NC Tyre 2 quotes (Except cases) | 16139 | 12 500.00 | 1033 |
| 22/4/2015 | Reflecto Signs BK | Traff Dept:Calibrations & services (Except cases) | 14322 | 12 973.20 | 1034 |
| 21/4/2015 | Incleodon A Div DPI Plastics | Tech Services:Material (Except Case) | 16172 | 34 814.46 | 1035 |
| 24/4/2015 | CTE Water Tech cc | Water dept:Lab instruments (Except cases) | 16174 | 16 900.00 | 1036 |
| 14/4/2015 | Fulcrum Technologies | Traff Dept: Road signs | 16029 | 15 276.00 | 1038 |
| | | | | 148 515.81 | |

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

| UMSOBOMVU MUNICIPALITY: COLESBERG: NCP 072 | | | |
|--|------------------|-------------------------------------|------------|
| MONTHLY REPORT: APRIL 2014 PAYMENTS exceeding R100 000.00. | | | |
| DATE | SUPPLIERS NAME | DESCRIPTION | AMOUNT |
| 29/4/2015 | Tracetec Pty Ltd | Tracking Device for 12 Vehicle 3yrs | 114 480.00 |
| | | | |

Material variances

The table below summarises variances for projected revenue and expenditure.

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

| Description | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|----------|--|---|
| R thousands | | | |
| Revenue By Source | | | |
| Property rates | 387 | | |
| Property rates - penalties & collection charges | 25 | More people are paying their account late. | |
| Service charges - electricity revenue | (6 382) | Incorrect processing of Municipal accounts journals. | A journal will be processed to rectify the error. |
| Service charges - water revenue | 21 | | |
| Service charges - sanitation revenue | (1) | | |
| Service charges - refuse revenue | (1) | | |
| Service charges - other | - | | |
| Rental of facilities and equipment | (12) | | |
| Interest earned - external investments | 101 | We've received more interest than budgeted for. | |
| Interest earned - outstanding debtors | 270 | More people are paying their account late. | |
| Dividends received | - | | |
| Fines | 1 768 | Our speed traps are working again. | |
| Licences and permits | 21 | | |
| Agency services | - | | |
| Transfers recognised - operational | (570) | | |
| Transfers recognised - capital | (42 360) | | |
| Other revenue | (3 093) | A journal will be processed to allocate the vat income already received. | |
| Gains on disposal of PPE | - | | |
| Expenditure By Type | | | |
| Employee related costs | (4 768) | There are still funded vacancies. | |
| Remuneration of councillors | 214 | | |
| Debt impairment | 1 | | |
| Depreciation & asset impairment | (0) | | |
| Finance charges | 18 | | |
| Bulk purchases | (1 917) | The bulk expenditure will increase as we are in the winter season. | |
| Other materials | - | | |
| Contracted services | - | | |
| Transfers and grants | - | | |
| Other expenditure | (6 081) | We are trying by all means to spend on essential items. | |
| Loss on disposal of PPE | - | | |
| Capital Expenditure | | | |
| Vote 1 - Executive & Council | - | | |
| Vote 2 - Budget & Finance | (3 996) | | |
| Vote 3 - Corporate | - | | |
| Vote 4 - Development & Planning | (9 941) | | |
| 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 - M10 April

| 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 | 593 | 7 324 | 6 913 | 412 | 6% | 8 295 |
| Service charges | 45 734 | 50 828 | 54 011 | 3 847 | 38 646 | 45 009 | (6 363) | -14% | 54 011 |
| Investment revenue | 693 | 312 | 422 | 127 | 452 | 352 | 101 | 29% | 422 |
| Transfers recognised - operational | 45 880 | 38 164 | 36 664 | - | 35 380 | 35 950 | (570) | -2% | 36 664 |
| Other own revenue | 9 932 | 8 297 | 9 732 | 976 | 7 065 | 8 110 | (1 045) | -13% | 9 732 |
| Total Revenue (excluding capital transfers and contributions) | 107 040 | 102 801 | 109 125 | 5 543 | 88 868 | 96 334 | (7 466) | -8% | 109 125 |
| Employee costs | 33 695 | 39 057 | 39 112 | 2 728 | 27 825 | 32 593 | (4 768) | -15% | 39 112 |
| Remuneration of Councillors | 2 992 | 2 945 | 2 945 | 463 | 2 667 | 2 454 | 214 | 9% | 2 945 |
| Depreciation & asset impairment | 27 893 | 23 834 | 23 834 | 1 986 | 19 862 | 19 862 | (0) | -0% | 23 834 |
| Finance charges | 466 | 296 | 360 | 29 | 318 | 300 | 18 | 6% | 360 |
| Materials and bulk purchases | 18 410 | 18 670 | 18 670 | 2 195 | 13 641 | 15 558 | (1 917) | -12% | 18 670 |
| Transfers and grants | - | - | - | - | - | - | - | - | - |
| Other expenditure | 41 323 | 41 228 | 45 633 | 1 416 | 31 948 | 38 027 | (6 080) | -16% | 45 633 |
| Total Expenditure | 124 780 | 126 029 | 130 553 | 8 817 | 96 261 | 108 794 | (12 534) | -12% | 130 553 |
| Surplus/(Deficit) | (17 739) | (23 228) | (21 428) | (3 273) | (7 393) | (12 460) | 5 067 | -41% | (21 428) |
| Transfers recognised - capital | 40 402 | 41 591 | 50 832 | - | - | 42 360 | (42 360) | -100% | 50 832 |
| Contributions & Contributed assets | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 22 663 | 18 363 | 29 404 | (3 273) | (7 393) | 29 899 | (37 292) | -125% | 29 404 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 22 663 | 18 363 | 29 404 | (3 273) | (7 393) | 29 899 | (37 292) | -125% | 29 404 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 56 792 | 40 550 | 46 841 | 5 442 | 25 097 | 39 034 | (13 937) | -36% | 46 841 |
| Capital transfers recognised | 47 725 | 39 000 | 46 741 | 5 442 | 24 997 | 38 934 | (13 937) | -36% | 46 741 |
| 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 | 5 442 | 25 097 | 39 034 | (13 937) | -36% | 46 841 |
| Financial position | | | | | | | | | |
| Total current assets | 57 409 | 68 499 | 68 499 | - | 56 424 | - | - | - | 68 499 |
| Total non current assets | 504 023 | 602 823 | 602 823 | - | 503 691 | - | - | - | 602 823 |
| Total current liabilities | 30 114 | 800 | 800 | - | 38 213 | - | - | - | 800 |
| Total non current liabilities | 28 067 | 36 893 | 36 893 | - | 27 315 | - | - | - | 36 893 |
| Community wealth/Equity | 502 037 | 633 628 | 633 628 | - | 494 587 | - | - | - | 633 628 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 75 956 | 52 182 | 52 182 | (1 533) | 23 875 | 43 485 | 19 609 | 45% | 52 182 |
| Net cash from (used) investing | (61 793) | (47 898) | (47 898) | (5 442) | (24 997) | (39 915) | (14 918) | 37% | (47 898) |
| Net cash from (used) financing | (452) | (728) | (728) | (72) | (632) | (607) | 25 | -4% | (728) |
| Cash/cash equivalents at the month/year end | 39 308 | 19 168 | 19 168 | - | 18 237 | 18 576 | 338 | 2% | 23 547 |
| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 2 518 | 2 143 | 1 972 | 1 945 | 72 523 | - | - | - | 81 102 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 1 745 | - | - | - | - | - | - | - | 1 745 |

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

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

| 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 | 749 | 42 591 | 45 434 | (2 842) | -6% | 48 044 |
| Executive and council | 30 684 | 32 382 | 32 382 | - | 31 655 | 32 382 | (727) | -2% | 32 382 |
| Budget and treasury office | 8 726 | 12 345 | 15 643 | 747 | 10 927 | 13 036 | (2 108) | -16% | 15 643 |
| Corporate services | 20 | 19 | 19 | 1 | 9 | 16 | (7) | -44% | 19 |
| <i>Community and public safety</i> | 2 363 | 3 697 | 9 784 | 769 | 5 935 | 8 153 | (2 218) | -27% | 9 784 |
| Community and social services | 1 164 | 1 414 | 7 073 | 91 | 1 892 | 5 894 | (4 002) | -68% | 7 073 |
| Sport and recreation | - | - | - | - | - | - | - | - | - |
| Public safety | 1 198 | 2 283 | 2 710 | 678 | 4 043 | 2 259 | 1 784 | 79% | 2 710 |
| Housing | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | 5 222 | 1 060 | 1 701 | 12 | 40 | 1 418 | (1 377) | -97% | 1 701 |
| Planning and development | - | - | - | - | - | - | - | - | - |
| Road transport | 5 222 | 1 060 | 1 701 | 12 | 40 | 1 418 | (1 377) | -97% | 1 701 |
| Environmental protection | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | 100 427 | 94 888 | 100 428 | 4 013 | 40 301 | 83 690 | (43 389) | -52% | 100 428 |
| Electricity | 29 471 | 29 831 | 29 957 | 1 604 | 17 213 | 24 964 | (7 751) | -31% | 29 957 |
| Water | 57 738 | 51 499 | 56 283 | 1 195 | 10 996 | 46 903 | (35 906) | -77% | 56 283 |
| Waste water management | 7 472 | 7 662 | 8 036 | 689 | 6 830 | 6 697 | 134 | 2% | 8 036 |
| Waste management | 5 747 | 5 896 | 6 152 | 525 | 5 261 | 5 126 | 135 | 3% | 6 152 |
| <i>Other</i> | - | - | - | - | - | - | - | - | - |
| Total Revenue - Standard | 147 442 | 144 391 | 159 957 | 5 543 | 88 868 | 138 694 | (49 827) | -36% | 159 957 |
| Expenditure - Standard | | | | | | | | | |
| <i>Governance and administration</i> | 37 949 | 44 488 | 45 086 | 2 761 | 30 303 | 37 572 | (7 269) | -19% | 45 086 |
| Executive and council | 19 423 | 19 628 | 20 025 | 1 573 | 14 527 | 16 688 | (2 161) | -13% | 20 025 |
| Budget and treasury office | 13 848 | 19 315 | 19 336 | 745 | 11 187 | 16 114 | (4 926) | -31% | 19 336 |
| Corporate services | 4 679 | 5 544 | 5 725 | 443 | 4 589 | 4 771 | (182) | -4% | 5 725 |
| <i>Community and public safety</i> | 10 034 | 8 864 | 10 579 | 730 | 8 173 | 8 816 | (643) | -7% | 10 579 |
| Community and social services | 5 928 | 4 543 | 5 185 | 246 | 3 564 | 4 321 | (757) | -18% | 5 185 |
| Sport and recreation | 1 130 | 1 338 | 1 299 | 60 | 774 | 1 083 | (308) | -28% | 1 299 |
| Public safety | 2 442 | 2 511 | 3 613 | 382 | 3 411 | 3 011 | 401 | 13% | 3 613 |
| Housing | 533 | 473 | 482 | 41 | 423 | 402 | 21 | 5% | 482 |
| Health | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | 15 015 | 11 111 | 11 457 | 953 | 9 597 | 9 548 | 50 | 1% | 11 457 |
| Planning and development | - | - | - | - | - | - | - | - | - |
| Road transport | 15 015 | 11 111 | 11 457 | 953 | 9 597 | 9 548 | 50 | 1% | 11 457 |
| Environmental protection | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | 61 781 | 61 566 | 63 431 | 4 373 | 48 187 | 52 859 | (4 672) | -9% | 63 431 |
| Electricity | 26 588 | 24 705 | 25 619 | 2 623 | 19 258 | 21 349 | (2 092) | -10% | 25 619 |
| Water | 26 800 | 21 289 | 21 950 | 704 | 17 866 | 18 292 | (426) | -2% | 21 950 |
| Waste water management | 8 809 | 9 236 | 9 550 | 635 | 6 817 | 7 958 | (1 141) | -14% | 9 550 |
| Waste management | (417) | 6 336 | 6 312 | 411 | 4 246 | 5 260 | (1 013) | -19% | 6 312 |
| <i>Other</i> | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Standard | 124 780 | 126 029 | 130 553 | 8 817 | 96 261 | 108 794 | (12 534) | -12% | 130 553 |
| Surplus/ (Deficit) for the year | 22 663 | 18 363 | 29 404 | (3 273) | (7 393) | 29 900 | (37 293) | -125% | 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) - M10 April

| 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 | - | 31 655 | 32 382 | (727) | -2.2% | 32 382 |
| Vote 2 - FINANCE & ADMIN | 12 451 | 12 763 | 21 719 | 838 | 11 818 | 18 100 | (6 281) | -34.7% | 12 763 |
| Vote 3 - COMMUNITY SERVICES | 6 965 | 9 194 | 9 878 | 1 204 | 10 303 | 8 232 | 2 072 | 25.2% | 3 277 |
| Vote 4 - TECHNICAL SERVICES | 99 909 | 90 052 | 95 978 | 3 501 | 35 092 | 79 981 | (44 889) | -56.1% | 16 319 |
| 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 | 150 009 | 144 391 | 159 957 | 5 543 | 88 868 | 138 694 | (49 826) | -35.9% | 64 742 |
| Expenditure by Vote | | | | | | | | | |
| Vote 1 - EXECUTIVE & COUNCIL | 19 423 | 19 628 | 20 025 | 1 573 | 14 527 | 16 688 | (2 161) | -12.9% | 20 025 |
| Vote 2 - FINANCE & ADMIN | 20 642 | 26 487 | 27 361 | 1 303 | 17 681 | 22 800 | (5 120) | -22.5% | 27 361 |
| Vote 3 - COMMUNITY SERVICES | 7 918 | 13 573 | 14 591 | 1 026 | 10 515 | 12 159 | (1 645) | -13.5% | 14 591 |
| Vote 4 - TECHNICAL SERVICES | 68 673 | 66 341 | 68 576 | 4 915 | 53 538 | 57 147 | (3 608) | -6.3% | 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 | 116 657 | 126 029 | 130 553 | 8 817 | 96 261 | 108 794 | (12 534) | -11.5% | 130 553 |
| Surplus/ (Deficit) for the year | 33 352 | 18 363 | 29 404 | (3 273) | (7 392) | 29 900 | (37 292) | -124.7% | (65 811) |

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

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

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

NC072 Umsobomvu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

| Description | 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 | 574 | 7 150 | 6 764 | 387 | 6% | 8 117 |
| Property rates - penalties & collection charges | 170 | 169 | 179 | 19 | 174 | 149 | 25 | 17% | 179 |
| Service charges - electricity revenue | 22 240 | 27 770 | 27 860 | 1 565 | 16 834 | 23 216 | (6 382) | -27% | 27 860 |
| Service charges - water revenue | 11 030 | 9 914 | 12 385 | 1 128 | 10 342 | 10 321 | 21 | 0% | 12 385 |
| Service charges - sanitation revenue | 7 017 | 7 418 | 7 792 | 655 | 6 492 | 6 493 | (1) | 0% | 7 792 |
| Service charges - refuse revenue | 5 447 | 5 726 | 5 975 | 499 | 4 978 | 4 979 | (1) | 0% | 5 975 |
| Service charges - other | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 407 | 396 | 1 042 | 87 | 856 | 868 | (12) | -1% | 1 042 |
| Interest earned - external investments | 693 | 312 | 422 | 127 | 452 | 352 | 101 | 29% | 422 |
| Interest earned - outstanding debtors | 1 634 | 1 427 | 1 672 | 170 | 1 664 | 1 393 | 270 | 19% | 1 672 |
| Dividends received | - | - | - | - | - | - | - | - | - |
| Fines | 684 | 1 575 | 2 019 | 506 | 3 451 | 1 683 | 1 768 | 105% | 2 019 |
| Licences and permits | 531 | 710 | 714 | 173 | 617 | 595 | 21 | 4% | 714 |
| Agency services | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 45 880 | 38 164 | 36 664 | - | 35 380 | 35 950 | (570) | -2% | 36 664 |
| Other revenue | 6 675 | 4 190 | 4 285 | 40 | 478 | 3 571 | (3 093) | -87% | 4 285 |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 107 040 | 102 801 | 109 125 | 5 543 | 88 868 | 96 334 | (7 466) | -8% | 109 125 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 33 695 | 39 057 | 39 112 | 2 728 | 27 825 | 32 593 | (4 768) | -15% | 39 112 |
| Remuneration of councillors | 2 992 | 2 945 | 2 945 | 463 | 2 667 | 2 454 | 214 | 9% | 2 945 |
| Debt impairment | 8 606 | 5 238 | 5 238 | 437 | 4 366 | 4 365 | 1 | 0% | 5 238 |
| Depreciation & asset impairment | 27 893 | 23 834 | 23 834 | 1 986 | 19 862 | 19 862 | (0) | 0% | 23 834 |
| Finance charges | 466 | 296 | 360 | 29 | 318 | 300 | 18 | 6% | 360 |
| Bulk purchases | 18 410 | 18 670 | 18 670 | 2 195 | 13 641 | 15 558 | (1 917) | -12% | 18 670 |
| Other materials | - | - | - | - | - | - | - | - | - |
| Contracted services | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - | - |
| Other expenditure | 32 688 | 35 988 | 40 395 | 979 | 27 582 | 33 662 | (6 081) | -18% | 40 395 |
| Loss on disposal of PPE | 28 | 1 | - | - | - | - | - | - | - |
| Total Expenditure | 124 780 | 126 029 | 130 553 | 8 817 | 96 261 | 108 794 | (12 534) | -12% | 130 553 |
| Surplus/(Deficit) | (17 739) | (23 228) | (21 428) | (3 273) | (7 393) | (12 460) | 5 067 | (0) | (21 428) |
| Transfers recognised - capital | 40 402 | 41 591 | 50 832 | - | - | 42 360 | (42 360) | (0) | 50 832 |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 22 663 | 18 363 | 29 404 | (3 273) | (7 393) | 29 899 | | | 29 404 |
| Taxation | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 22 663 | 18 363 | 29 404 | (3 273) | (7 393) | 29 899 | | | 29 404 |
| Attributable to minorities | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 22 663 | 18 363 | 29 404 | (3 273) | (7 393) | 29 899 | | | 29 404 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 22 663 | 18 363 | 29 404 | (3 273) | (7 393) | 29 899 | | | 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 12% 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) - M10 April

| 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 | 4 167 | (3 996) | -96% | 5 000 |
| Vote 3 - COMMUNITY SERVICES | - | - | - | - | - | - | - | - | - |
| Vote 4 - TECHNICAL SERVICES | 28 750 | 31 500 | 33 600 | 5 403 | 20 919 | 27 733 | (6 815) | -25% | 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 | 5 403 | 21 089 | 31 900 | (10 811) | -34% | 38 600 |
| Single Year expenditure appropriation | | | | | | | | | |
| 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 | 39 | 3 908 | 7 034 | (3 127) | -44% | 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 | 39 | 4 008 | 7 134 | (3 127) | -44% | 8 241 |
| Total Capital Expenditure | 56 792 | 40 550 | 46 841 | 5 442 | 25 097 | 39 034 | (13 937) | -36% | 46 841 |
| 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 | 4 167 | (3 996) | -96% | 5 000 |
| Community and social services | 153 | - | 5 000 | - | 171 | 4 167 | (3 996) | -96% | 5 000 |
| Sport and recreation | - | - | - | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | 8 729 | 6 000 | 6 641 | 39 | 1 724 | 5 534 | (3 810) | -69% | 6 641 |
| Planning and development | - | - | - | - | - | - | - | - | - |
| Road transport | 8 729 | 6 000 | 6 641 | 39 | 1 724 | 5 534 | (3 810) | -69% | 6 641 |
| Environmental protection | - | - | - | - | - | - | - | - | - |
| Trading services | 47 911 | 33 000 | 35 100 | 5 403 | 23 102 | 29 233 | (6 131) | -21% | 35 100 |
| Electricity | 3 353 | 1 500 | 1 500 | - | 2 184 | 1 500 | 684 | 46% | 1 500 |
| Water | 43 058 | 31 500 | 33 600 | 5 403 | 20 919 | 27 733 | (6 815) | -25% | 33 600 |
| Waste water management | 1 500 | - | - | - | - | - | - | - | - |
| Waste management | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Standard Classification | 56 792 | 40 550 | 46 841 | 5 442 | 25 097 | 39 034 | (13 937) | -36% | 46 841 |
| Funded by: | | | | | | | | | |
| National Government | 47 725 | 39 000 | 46 741 | 5 442 | 24 997 | 38 934 | (13 937) | -36% | 46 741 |
| Provincial Government | - | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 47 725 | 39 000 | 46 741 | 5 442 | 24 997 | 38 934 | (13 937) | -36% | 46 741 |
| Public contributions & donations | 5 100 | - | - | - | - | - | - | - | - |
| Borrowing | 629 | - | - | - | - | - | - | - | - |
| Internally generated funds | 3 339 | 1 550 | 100 | - | 100 | 100 | - | - | 100 |
| Total Capital Funding | 56 792 | 40 550 | 46 841 | 5 442 | 25 097 | 39 034 | (13 937) | -36% | 46 841 |

Capital expenditure is 38% below the YTD budget at April 2015.

Table C6: Monthly Budget Statement - Financial Position

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

| 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 | 18 250 | 33 524 |
| Call investment deposits | 9 507 | 6 000 | 6 000 | 5 884 | 6 000 |
| Consumer debtors | 30 201 | 28 975 | 28 975 | 44 559 | 28 975 |
| Other debtors | 6 856 | - | - | (12 668) | - |
| Current portion of long-term receivables | 7 | - | - | - | - |
| Inventory | 398 | - | - | 398 | - |
| Total current assets | 57 409 | 68 499 | 68 499 | 56 424 | 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 | 501 944 | 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 | 503 691 | 602 823 |
| TOTAL ASSETS | 561 432 | 671 322 | 671 322 | 560 115 | 671 322 |
| LIABILITIES | | | | | |
| Current liabilities | | | | | |
| Bank overdraft | - | - | - | - | - |
| Borrowing | - | 800 | 800 | - | 800 |
| Consumer deposits | 697 | - | - | 728 | - |
| Trade and other payables | 29 417 | - | - | 37 486 | - |
| Provisions | - | - | - | - | - |
| Total current liabilities | 30 114 | 800 | 800 | 38 213 | 800 |
| Non current liabilities | | | | | |
| Borrowing | 4 233 | 3 585 | 3 585 | 3 481 | 3 585 |
| Provisions | 23 834 | 33 308 | 33 308 | 23 834 | 33 308 |
| Total non current liabilities | 28 067 | 36 893 | 36 893 | 27 315 | 36 893 |
| TOTAL LIABILITIES | 58 182 | 37 693 | 37 693 | 65 528 | 37 693 |
| NET ASSETS | 503 250 | 633 628 | 633 628 | 494 587 | 633 628 |
| COMMUNITY WEALTH/EQUITY | | | | | |
| Accumulated Surplus/(Deficit) | 502 037 | 633 628 | 633 628 | 494 587 | 633 628 |
| Reserves | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 502 037 | 633 628 | 633 628 | 494 587 | 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 - M10 April

| 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 | 59 480 | 4 733 | 58 265 | 49 567 | 8 698 | 18% | 59 480 |
| Government - operating | 39 930 | 36 664 | 36 664 | - | 35 380 | 30 554 | 4 826 | 16% | 36 664 |
| Government - capital | 64 585 | 43 091 | 43 091 | - | 37 513 | 35 909 | 1 604 | 4% | 43 091 |
| Interest | 1 350 | 1 739 | 1 739 | 127 | 452 | 1 449 | (997) | -69% | 1 739 |
| Dividends | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | |
| Suppliers and employees | (81 457) | (88 438) | (88 438) | (6 364) | (107 417) | (73 698) | 33 719 | -46% | (88 438) |
| Finance charges | (364) | (354) | (354) | (29) | (318) | (295) | 23 | -8% | (354) |
| Transfers and Grants | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 75 956 | 52 182 | 52 182 | (1 533) | 23 875 | 43 485 | 19 609 | 45% | 52 182 |
| 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) | (5 442) | (24 997) | (39 915) | (14 918) | 37% | (47 898) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (61 793) | (47 898) | (47 898) | (5 442) | (24 997) | (39 915) | (14 918) | 37% | (47 898) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Short term loans | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | 6 | 105 | - | 105 | #DIV/0! | - |
| Payments | | | | | | | | | |
| Repayment of borrowing | (452) | (728) | (728) | (78) | (737) | (607) | 131 | -22% | (728) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | (452) | (728) | (728) | (72) | (632) | (607) | 25 | -4% | (728) |
| NET INCREASE/ (DECREASE) IN CASH HELD | 13 712 | 3 556 | 3 556 | (7 047) | (1 754) | 2 963 | | | 3 556 |
| Cash/cash equivalents at beginning: | 25 596 | 15 612 | 15 612 | | 19 991 | 15 612 | | | 19 991 |
| Cash/cash equivalents at month/year end: | 39 308 | 19 168 | 19 168 | | 18 237 | 18 576 | | | 23 547 |

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R18.237 million.

The municipality started the year with a positive cashbook balance of R19.9 million. The December closing balance is R18.237 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 - M10 April

| 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 | 913 | 648 | 2 894 | 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 | 1 674 | 8 657 | 26 467 | 30 478 | 32 771 | |
| Service charges - water revenue | 373 | 315 | 388 | 335 | 521 | 355 | 461 | 825 | 490 | 466 | 3 150 | 7 679 | 13 549 | 14 362 | |
| Service charges - sanitation revenue | 326 | 239 | 275 | 273 | 362 | 267 | 291 | 331 | 266 | 270 | 2 165 | 5 065 | 8 524 | 9 035 | |
| Service charges - refuse | 136 | 127 | 136 | 137 | 153 | 115 | 156 | 148 | 156 | 138 | 1 586 | 2 987 | 6 537 | 6 929 | |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rental of facilities and equipment | 7 | 3 | 4 | 6 | 3 | 3 | 3 | 4 | 9 | 6 | 993 | 1 042 | 1 103 | 1 167 | |
| Interest earned - external investments | 7 | 57 | 117 | 5 | 57 | 5 | 64 | 7 | 6 | 127 | (30) | 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 | 506 | (1 432) | 2 019 | 2 139 | 2 245 | |
| Licences and permits | 211 | (37) | 154 | 8 | (32) | - | 201 | (61) | (96) | 147 | 220 | 714 | 757 | 795 | |
| Agency services | - | - | - | - | - | - | 37 | 49 | - | 26 | (112) | - | - | - | |
| 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 | 15 196 | 474 | 1 053 | 908 | 264 | 853 | (18 013) | 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 | 4 861 | - | 3 204 | 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 | - | 9 328 | 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 | 6 | 15 | 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 | 4 866 | - | 12 546 | 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 | 2 728 | 11 259 | 39 084 | 42 510 | 46 318 | |
| Remuneration of councillors | 249 | 244 | 255 | 267 | 231 | 261 | 231 | 232 | 234 | 463 | 277 | 2 945 | 3 092 | 3 246 | |
| Interest paid | 34 | 34 | 34 | 34 | 31 | 31 | 31 | 31 | 28 | 29 | 42 | 360 | 310 | 290 | |
| Bulk purchases - Electricity | - | 2 542 | 2 364 | 1 231 | 1 234 | 1 168 | 1 284 | 1 280 | 1 104 | 2 173 | 3 980 | 18 360 | 20 086 | 21 693 | |
| Bulk purchases - Water & Sewer | 25 | 24 | 27 | 21 | 27 | 20 | 32 | - | 48 | 21 | 64 | 310 | 310 | 310 | |
| Other materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Contracted services | - | - | 312 | - | - | - | 81 | 3 | 40 | 92 | (528) | - | - | - | |
| 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 | 886 | (5 680) | 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 | 6 394 | - | 9 414 | 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 | 5 442 | 25 835 | 50 832 | 45 753 | 32 043 | |
| Repayment of borrowing | 73 | 72 | 73 | 73 | 61 | 76 | 76 | 77 | 79 | 78 | (9) | 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 | 17 222 | 11 914 | - | 18 938 | 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 | (7 047) | - | (6 392) | (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 | 18 237 | 18 237 | 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 | 18 237 | 18 237 | 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 - M10 April

| 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 | 365 | 761 | 695 | 824 | 26 728 | | | | | 29 373 | 27 552 | - | 12 770 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 1 156 | 365 | 330 | 224 | 2 882 | | | | | 4 957 | 3 106 | - | 2 360 |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 333 | 235 | 194 | 185 | 5 192 | | | | | 6 140 | 5 378 | - | 2 613 |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 485 | 394 | 371 | 336 | 12 473 | | | | | 14 060 | 12 810 | - | 7 085 |
| Receivables from Exchange Transactions - Waste Management | 1600 | 183 | 304 | 300 | 293 | 16 623 | | | | | 17 703 | 16 916 | - | 7 300 |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | (3) | 84 | 81 | 81 | 2 366 | | | | | 2 610 | 2 447 | - | 409 |
| Interest on Arrear Debtor Accounts | 1810 | - | - | - | - | 6 247 | | | | | 6 247 | 6 247 | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | | | | | - | - | - | - |
| Other | 1900 | (1) | - | 1 | 1 | 12 | | | | | 12 | 12 | - | 786 |
| Total By Income Source | 2000 | 2 518 | 2 143 | 1 972 | 1 945 | 72 523 | | | | | 81 102 | 74 468 | | 33 323 |
| 2013/14 - totals only | | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2200 | 248 | 275 | 232 | 173 | 1 263 | | | | | 2 190 | 1 436 | - | - |
| Commercial | 2300 | 1 108 | 253 | 157 | 146 | 2 844 | | | | | 4 507 | 2 990 | - | - |
| Households | 2400 | 1 163 | 1 615 | 1 584 | 1 626 | 68 417 | | | | | 74 405 | 70 043 | - | 33 323 |
| Other | 2500 | - | - | - | - | - | | | | | - | - | - | - |
| Total By Customer Group | 2600 | 2 518 | 2 143 | 1 972 | 1 945 | 72 523 | | | | | 81 102 | 74 468 | | 33 323 |

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 | | 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 | | 6 949 736 | 67 454 767 | 74 404 503 | 9.34% |
| 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 | 2 518 472 | 2 143 190 | 1 972 186 | 1 945 021 | 72 523 407 | | | | 81 102 276 | 2 143 190 | 74 468 428 |
| May | | | | | | | | | 0 | 0 | 0 |
| June | | | | | | | | | 0 | 0 | 0 |

Creditors' analysis

Supporting Table SC4

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

| 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 |
| Creditors Age Analysis By Customer Type | | | | | | | | | | |
| Bulk Electricity | 0100 | 1 523 | | | | | | | | 1 523 |
| 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 | 222 | | | | | | | | 222 |
| Total By Customer Type | 1000 | 1 745 | - | - | - | - | - | - | - | 1 745 |

Supporting Table SC4 reflects current creditors at the end of April 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 - M10 April

| Investments by maturity Name of institution & investment ID | Period of Investment | Type of Investment | Expiry date of investment | Accrued interest for the month | Yield for the month 1 (%) | Market value at beginning of the month | Change in market value | Market value at end of the month |
|--|-------------------------|-----------------------|---------------------------------|--------------------------------------|---------------------------------|--|------------------------------|---|
| | Yrs/Months | | | | | | | |
| R thousands | | | | | | | | |
| Municipality | | | | | | | | |
| CAPITAL REPLACEMENT 1 | 3 MONTHS | 32 DAY | | - | 3.8% | 84 | - | 84 |
| HOUSING DEVELOPMENT | 3 MONTHS | 32 DAY | | - | 4.9% | 151 | - | 151 |
| HOUSING DEVELOPMENT | 3 MONTHS | 32 DAY | | - | 0.0% | 24 | - | 24 |
| CAPITAL REPLACEMENT 4 | 3 MONTHS | 32 DAY | | 2 | 5.2% | 119 | 2 | 121 |
| CAPITAL REPLACEMENT | 3 MONTHS | 32 DAY | | 0 | 4.7% | 11 | 0 | 11 |
| CAPITAL REPLACEMENT 5 | 3 MONTHS | 32 DAY | | 4 | 5.1% | 380 | 4 | 383 |
| INVESTMENT | 3 MONTHS | 32 DAY | | 110 | 5.9% | 5 000 | 110 | 5 110 |
| Municipality sub-total | | | | 115 | | 5 769 | 115 | 5 884 |
| TOTAL INVESTMENTS AND INTEREST | | | | 115 | | 5 769 | 115 | 5 884 |

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 - M10 April

| 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 | - | 34 389 | 30 184 | 4 670 | 15.5% | 35 673 |
| Equitable share | 30 684 | 32 382 | 32 382 | - | 31 655 | 26 985 | 4 670 | 17.3% | 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 | | | 465 | | | 557 |
| Energy Efficiency and Demand Management | 250 | | | | | - | | | |
| SUBSIDY STATE | | | | | | - | | | |
| Other transfers and grants [insert description] | | | | | | - | | | |
| Provincial Government: | 708 | 991 | 991 | - | - | 826 | (826) | -100.0% | 991 |
| DEPT ART & CULTURE (LIBRARY) | 708 | 991 | 991 | | | 826 | (826) | -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 Transfers and Grants | 38 460 | 36 664 | 36 664 | - | 34 389 | 31 009 | 3 844 | 12.4% | 36 664 |
| Capital Transfers and Grants | | | | | | | | | |
| National Government: | 47 473 | 43 091 | 43 091 | 2 990 | 13 091 | 36 326 | (25 000) | -68.8% | 43 091 |
| RBIG - DWAF | 31 000 | 30 000 | 30 000 | | | 25 000 | (25 000) | -100.0% | 30 000 |
| HOUSING PROJECTS | - | - | - | | | - | - | | - |
| EEDG | - | - | - | | | - | - | | - |
| MIG - CAPITAL | 12 873 | 10 591 | 10 591 | 2 690 | 10 591 | 8 826 | | | 10 591 |
| INEP | 2 600 | 1 500 | 1 500 | - | 1 500 | 1 500 | | | 1 500 |
| EPWP | 1 000 | 1 000 | 1 000 | 300 | 1 000 | 1 000 | | | 1 000 |
| Provincial Government: | 2 600 | - | - | - | - | - | - | | - |
| DISASTER | 2 600 | - | - | - | - | - | - | | - |
| DEPRT OF SAFETY | - | - | - | | | - | - | | - |
| EPWP | - | - | - | | | - | - | | - |
| District Municipality: | - | - | - | - | - | - | - | | - |
| | - | - | - | | | - | - | | - |
| Other grant providers: | - | - | - | - | - | - | - | | - |
| Kgotso Pula Nala | - | - | - | - | - | - | - | | - |
| | - | - | - | | | - | - | | - |
| Total Capital Transfers and Grants | 50 073 | 43 091 | 43 091 | 2 990 | 13 091 | 36 326 | (25 000) | -68.8% | 43 091 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 88 532 | 79 755 | 79 755 | 2 990 | 47 480 | 67 335 | (21 156) | -31.4% | 79 755 |

Grant receipts are monitored according to the payment schedules.

Supporting Table SC7(1) – Grant expenditure

NC072 Umsobomvu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

| 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 | 622 | 6 996 | 29 728 | (22 267) | -74.9% | 35 673 |
| Equitable share | 30 684 | 32 382 | 32 382 | 582 | 5 547 | 26 985 | (21 438) | -79.4% | 32 382 |
| FINANCE MANAGEMENT | 1 650 | 1 800 | 1 800 | 27 | 959 | 1 500 | (541) | -36.1% | 1 800 |
| MSIG | 890 | 934 | 934 | 13 | 490 | 778 | (288) | -37.1% | 934 |
| MIG ADMIN - PMU | 678 | 557 | 557 | | | 465 | | | 557 |
| Energy Efficiency and Demand Management | 250 | | | | | - | | | - |
| SUBSIDY STATE | - | | | | | - | | | - |
| Other transfers and grants [insert description] | - | - | - | | | - | | | - |
| Provincial Government: | - | 991 | 991 | - | - | 826 | (826) | -100.0% | 991 |
| DEPT ART & CULTURE (LIBRARY) | - | 991 | 991 | | | 826 | (826) | -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 | 36 664 | 36 664 | 622 | 6 996 | 30 554 | (23 093) | -75.6% | 36 664 |
| Capital expenditure of Transfers and Grants | | | | | | | | | |
| National Government: | 47 473 | 43 091 | 43 091 | 39 | 1 764 | 35 909 | (25 551) | -71.2% | 43 091 |
| RBIG - DWAF | 31 000 | 30 000 | 30 000 | | | 25 000 | (25 000) | -100.0% | 30 000 |
| HOUSING PROJECTS | - | - | - | | | - | | | - |
| EEDG | - | - | - | | | - | | | - |
| MIG - CAPITAL | 12 873 | 10 591 | 10 591 | - | 251 | 8 826 | | | 10 591 |
| INEP | 2 600 | 1 500 | 1 500 | - | 1 231 | 1 250 | | | 1 500 |
| EPWP | 1 000 | 1 000 | 1 000 | 39 | 282 | 833 | (551) | -66.2% | 1 000 |
| Provincial Government: | - | - | - | - | - | - | - | | - |
| DISASTER | - | - | - | | | - | | | - |
| DEPRTE 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 | 43 091 | 39 | 1 764 | 35 909 | (25 551) | -71.2% | 43 091 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | 87 824 | 79 755 | 79 755 | 662 | 8 760 | 66 463 | (48 645) | -73.2% | 79 755 |

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

NC072 Umsobomvu - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

| Description | Budget Year 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: | 7 744 | 739 | 7 272 | 472 | 6.1% |
| MIG - CAPITAL | 7 103 | 739 | 6 631 | 472 | 6.6% |
| EPWP | 641 | - | 641 | - | |
| Provincial Government: | - | - | - | - | |
| | | | | | |
| EPWP | | | | | |
| District Municipality: | - | - | - | - | |
| | | | | | |
| Other grant providers: | - | - | - | - | |
| | | | | | |
| Total capital expenditure of Approved Roll-overs | 7 744 | 739 | 7 272 | 472 | 6.1% |
| TOTAL EXPENDITURE OF APPROVED ROLL-OVERS | 7 744 | 739 | 7 272 | 472 | 6.1% |

A Roll over application was submitted to Provincial Treasury by the end of August 2014 for the unspent MIG (R7.1 million) and EPWP (R641 thousand).

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

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

| Summary of Employee and Councillor remuneration | 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 | 463 | 2 667 | 2 454 | 214 | 9% | 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 | 463 | 2 667 | 2 454 | 214 | 9% | 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 | 2 574 | 2 574 | - | | 3 084 |
| Pension and UIF Contributions | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | - | - | - | - | - | - | - | - | - |
| Overtime | - | - | - | - | - | - | - | - | - |
| Performance Bonus | 301 | 348 | 348 | - | - | - | - | - | 348 |
| Motor Vehicle Allowance | 362 | 401 | 556 | 38 | 385 | 394 | (9) | -2% | 556 |
| Cellphone Allowance | - | - | - | - | - | - | - | - | - |
| Housing Allowances | 10 | 11 | 12 | 4 | 40 | 40 | - | | 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 | 300 | 2 999 | 3 008 | (9) | 0% | 4 000 |
| % increase | | 13.0% | 17.6% | | | | | | 17.6% |
| Other Municipal Staff | | | | | | | | | |
| Basic Salaries and Wages | 20 297 | 22 885 | 22 868 | 1 799 | 20 300 | 16 483 | 3 817 | 23% | 22 868 |
| Pension and UIF Contributions | 3 389 | 4 216 | 4 088 | 326 | 3 237 | 3 407 | (170) | -5% | 4 088 |
| Medical Aid Contributions | 737 | 758 | 828 | 43 | 620 | 690 | (71) | -10% | 828 |
| Overtime | 1 298 | 1 060 | 1 217 | 135 | 1 106 | 1 014 | 92 | 9% | 1 217 |
| Performance Bonus | (301) | (348) | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | 92 | (0) | - | - | - | - | - | - | - |
| Cellphone Allowance | - | - | - | - | - | - | - | - | - |
| Housing Allowances | 34 | - | - | - | - | - | - | - | - |
| Other benefits and allowances | 2 393 | 6 302 | 537 | 46 | 374 | 448 | (74) | -17% | 537 |
| Payments in lieu of leave | - | - | 5 204 | 80 | 1 505 | 4 336 | (2 831) | -65% | 5 204 |
| Long service awards | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | 2 340 | 201 | 341 | - | - | 284 | (284) | -100% | 341 |
| Sub Total - Other Municipal Staff | 30 279 | 35 073 | 35 084 | 2 428 | 27 142 | 26 663 | 479 | 2% | 35 084 |
| % increase | | 15.8% | 15.9% | | | | | | 15.9% |
| Total Parent Municipality | 36 672 | 41 861 | 42 028 | 3 191 | 32 808 | 32 124 | 684 | 2% | 42 028 |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | | |
| TOTAL SALARY, ALLOWANCES & BENEFITS | 36 672 | 41 861 | 42 028 | 3 191 | 32 808 | 32 124 | 684 | 2% | 42 028 |
| % increase | | 14.1% | 14.6% | | | | | | 14.6% |
| TOTAL MANAGERS AND STAFF | 33 680 | 38 917 | 39 084 | 2 728 | 30 141 | 29 671 | 471 | 2% | 39 084 |

The results of the SDBIP for the first quarter ended 30 April 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 - M10 April

| Description of financial indicator | Basis of calculation | 2013/14 | Budget Year 2014/15 | | | |
|---|--|-----------------|---------------------|-----------------|---------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| Borrowing Management | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | 0.0% | 19.1% | 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% |
| Safety of Capital | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | 6.7% | 0.7% | 0.7% | 8.3% | 0.7% |
| Gearing | Long Term Borrowing/ Funds & Reserves | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Liquidity | | | | | | |
| Current Ratio | Current assets/current liabilities | 190.6% | 8560.8% | 8560.8% | 147.7% | 8560.8% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 66.2% | 4939.6% | 4939.6% | 63.2% | 4939.6% |
| Revenue Management | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | | | | | |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 34.6% | 28.2% | 26.6% | 35.9% | 26.6% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Creditors Management | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | | | | | |
| Funding of Provisions | | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | | |
| Other Indicators | | | | | | |
| Electricity Distribution Losses | % Volume (units purchased and generated less units sold)/units purchased and generated | | | | 0.0% | |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and own source | | | | 50.0% | |
| Employee costs | Employee costs/Total Revenue - capital revenue | 31.5% | 38.0% | 35.8% | 31.3% | 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% | 0.4% | 3.0% |
| IDP regulation financial viability indicators | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year | | | | | |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | | | | | |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | | | | | |
| Monetary assets | | 19 947 | 39 524 | 39 524 | 24 134 | 39 524 |
| Total Revenue (excluding capital transfers and contributions) | | 107 040 | 102 801 | 109 125 | 88 868 | 109 125 |
| Transfers recognised - operational | | 45 880 | 38 164 | 36 664 | 35 380 | 36 664 |
| Transfers recognised - capital | | 40 402 | 41 591 | 50 832 | | 50 832 |
| Debt service payments | | 898 | 1 011 | 1 011 | (1 055) | (1 082) |
| Outstanding debtors (receivables) | | 37 064 | 28 975 | 28 975 | 31 892 | 28 975 |
| Annual services revenue | | 45 734 | 50 828 | 54 011 | 38 646 | |
| Cash + investments | Including LT investments | 19 947 | 39 524 | 39 524 | 24 134 | 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 - M10 April

| 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 | 5 403 | 25 058 | 39 034 | 13 976 | 35.8% | 0 |
| 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 | 25 058 | | | | | |

Other supporting documentation
Supporting Table SC13a

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

| Description | 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 | 5 442 | 24 826 | 34 768 | 9 941 | 28.6% | 41 741 |
| Infrastructure - Road transport | 5 100 | 6 000 | 6 641 | 39 | 1 724 | 5 534 | 3 810 | 68.8% | 6 641 |
| Roads, Pavements & Bridges | 5 100 | 6 000 | 6 641 | 39 | 1 724 | 5 534 | 3 810 | 68.8% | 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 | 5 403 | 20 919 | 27 733 | 6 815 | 24.6% | 33 600 |
| Dams & Reservoirs | - | - | - | - | - | - | - | - | - |
| Water purification | 38 625 | 31 500 | 33 600 | 5 403 | 20 919 | 27 733 | 6 815 | 24.6% | 33 600 |
| Reticulation | - | - | - | - | - | - | - | - | - |
| Infrastructure - Sanitation | 1 500 | - | - | - | - | - | - | - | - |
| Reticulation | - | - | - | - | - | - | - | - | - |
| Sewerage purification | 1 500 | - | - | - | - | - | - | - | - |
| Infrastructure - Other | - | - | - | - | - | - | - | - | - |
| Community | - | - | 5 000 | - | 171 | 4 167 | 3 996 | 95.9% | 5 000 |
| Parks & gardens | - | - | - | - | - | - | - | - | - |
| Sportsfields & stadia | - | - | - | - | - | - | - | - | - |
| Swimming pools | - | - | - | - | - | - | - | - | - |
| Community halls | - | - | 5 000 | - | 171 | 4 167 | 3 996 | 95.9% | 5 000 |
| Libraries | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Investment properties | - | - | - | - | - | - | - | - | - |
| Housing development | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Other assets | 8 647 | - | - | - | - | - | - | - | - |
| General vehicles | 1 647 | - | - | - | - | - | - | - | - |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Plant & equipment | 2 000 | - | - | - | - | - | - | - | - |
| 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 | 100 | - | 100 | 100 | - | - | 100 |
| Computers - software & programming | - | - | - | - | - | - | - | - | - |
| Other | - | 1 550 | 100 | - | 100 | 100 | - | - | 100 |
| Total Capital Expenditure on new assets | 56 792 | 40 550 | 46 841 | 5 442 | 25 097 | 39 034 | 13 937 | 35.7% | 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 | - | - | - | - | - | - | - | - | - |
| Roads, Pavements & Bridges | | | | | | | | | |
| Storm water | | | | | | | | | |
| Infrastructure - Electricity | - | - | - | - | - | - | - | - | - |
| Generation | | | | | | | | | |
| Transmission & Reticulation | | | | | | | | | |
| Street Lighting | | | | | | | | | |
| Infrastructure - Water | - | - | - | - | - | - | - | - | - |
| Dams & Reservoirs | | | | | | | | | |
| Water purification | | | | | | | | | |
| Reticulation | | | | | | | | | |
| Infrastructure - Sanitation | - | - | - | - | - | - | - | - | - |
| Reticulation | | | | | | | | | |
| Sewerage purification | | | | | | | | | |
| Infrastructure - Other | - | - | - | - | - | - | - | - | - |
| Waste Management | | | | | | | | | |
| Transportation | | | | | | | | | |
| Gas | | | | | | | | | |
| Other | | | | | | | | | |
| Community | - | - | - | - | - | - | - | - | - |
| Parks & gardens | | | | | | | | | |
| Other | | | | | | | | | |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Buildings | | | | | | | | | |
| Other | | | | | | | | | |
| Investment properties | - | - | - | - | - | - | - | - | - |
| Housing development | | | | | | | | | |
| Other | | | | | | | | | |
| Other assets | - | - | - | - | - | - | - | - | - |
| General vehicles | | | | | | | | | |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Other | | | | | | | | | |
| Agricultural assets | - | - | - | - | - | - | - | - | - |
| List sub-class | | | | | | | | | |
| Biological assets | - | - | - | - | - | - | - | - | - |
| List sub-class | | | | | | | | | |
| Intangibles | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | | | | | | | | | |
| Other | | | | | | | | | |
| Total Capital Expenditure on renewal of existing assets | - | - | - | - | - | - | - | - | - |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Refuse | | | | | | | | | |
| Fire | | | | | | | | | |
| Conservancy | | | | | | | | | |
| Ambulances | | | | | | | | | |

Supporting Table SC13c

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

| 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 | 1 034 | 132 | 1 727 | 861 | (866) | -100.5% | 1 034 |
| Infrastructure - Road transport | 217 | 26 | 26 | 55 | 403 | 21 | (381) | -1787.6% | 26 |
| Roads, Pavements & Bridges | 217 | 26 | 26 | 55 | 403 | 21 | (381) | -1787.6% | 26 |
| Storm water | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | 624 | 621 | 621 | 23 | 652 | 518 | (135) | -26.0% | 621 |
| Generation | - | - | - | - | - | - | - | - | - |
| Transmission & Reticulation | 495 | 421 | 421 | 23 | 605 | 351 | (255) | -72.6% | 421 |
| Street Lighting | 129 | 200 | 200 | - | 47 | 167 | 120 | 71.9% | 200 |
| Infrastructure - Water | 599 | 337 | 337 | 55 | 454 | 281 | (173) | -61.8% | 337 |
| Dams & Reservoirs | - | - | - | - | - | - | - | - | - |
| Water purification | - | - | - | - | - | - | - | - | - |
| Reticulation | 599 | 337 | 337 | 55 | 454 | 281 | (173) | -61.8% | 337 |
| Infrastructure - Sanitation | 63 | 50 | 50 | - | 218 | 42 | (176) | -423.0% | 50 |
| Reticulation | - | - | - | - | - | - | - | - | - |
| Sewerage purification | 63 | 50 | 50 | - | 218 | 42 | (176) | -423.0% | 50 |
| Infrastructure - Other | - | - | - | - | - | - | - | - | - |
| Community | 48 | 199 | 199 | - | 7 | 166 | 159 | 95.9% | 199 |
| Parks & gardens | 29 | 5 | 5 | - | 4 | 4 | 0 | 10.7% | 5 |
| Fire, safety & emergency | 19 | 194 | 194 | - | 3 | 162 | 159 | 98.1% | 194 |
| Security and policing | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Investment properties | - | - | - | - | - | - | - | - | - |
| Housing development | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Other assets | 890 | 1 204 | 1 204 | 87 | 1 584 | 1 003 | (581) | -57.9% | 1 204 |
| General vehicles | 501 | 784 | 784 | 78 | 597 | 654 | 56 | 8.6% | 784 |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Plant & equipment | 71 | 353 | 353 | 5 | 87 | 294 | 207 | 70.5% | 353 |
| Computers - hardware/equipment | - | - | - | - | - | - | - | - | - |
| Furniture and other office equipment | 6 | 59 | 59 | (0) | 4 | 49 | 45 | 91.0% | 59 |
| Abattoirs | - | - | - | - | - | - | - | - | - |
| Markets | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | - | - | - | - | - | - | - | - | - |
| Other Buildings | 310 | - | - | 4 | 894 | - | (894) | #DIV/0! | - |
| Other Land | 1 | 8 | 8 | - | 1 | 6 | 5 | 81.4% | 8 |
| Surplus Assets - (Investment or Inventory) | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Agricultural assets | - | - | - | - | - | - | - | - | - |
| List sub-class | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| List sub-class | - | - | - | - | - | - | - | - | - |
| Intangibles | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure | 2 440 | 2 436 | 2 436 | 219 | 3 318 | 2 030 | (1 288) | -63.4% | 2 436 |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Refuse | - | - | - | - | - | - | - | - | - |
| Fire | - | - | - | - | - | - | - | - | - |
| Conservancy | - | - | - | - | - | - | - | - | - |
| Ambulances | - | - | - | - | - | - | - | - | - |

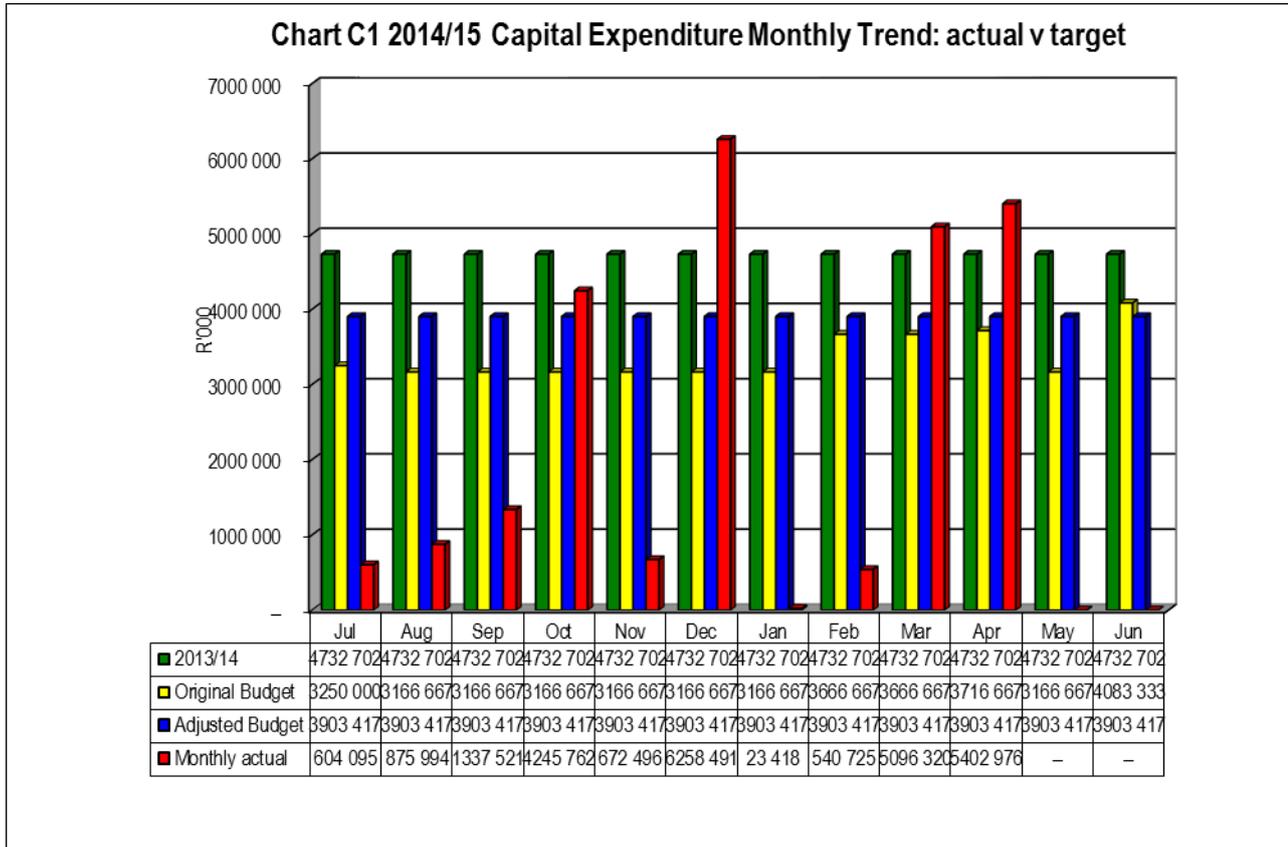
Supporting Table SC13d

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

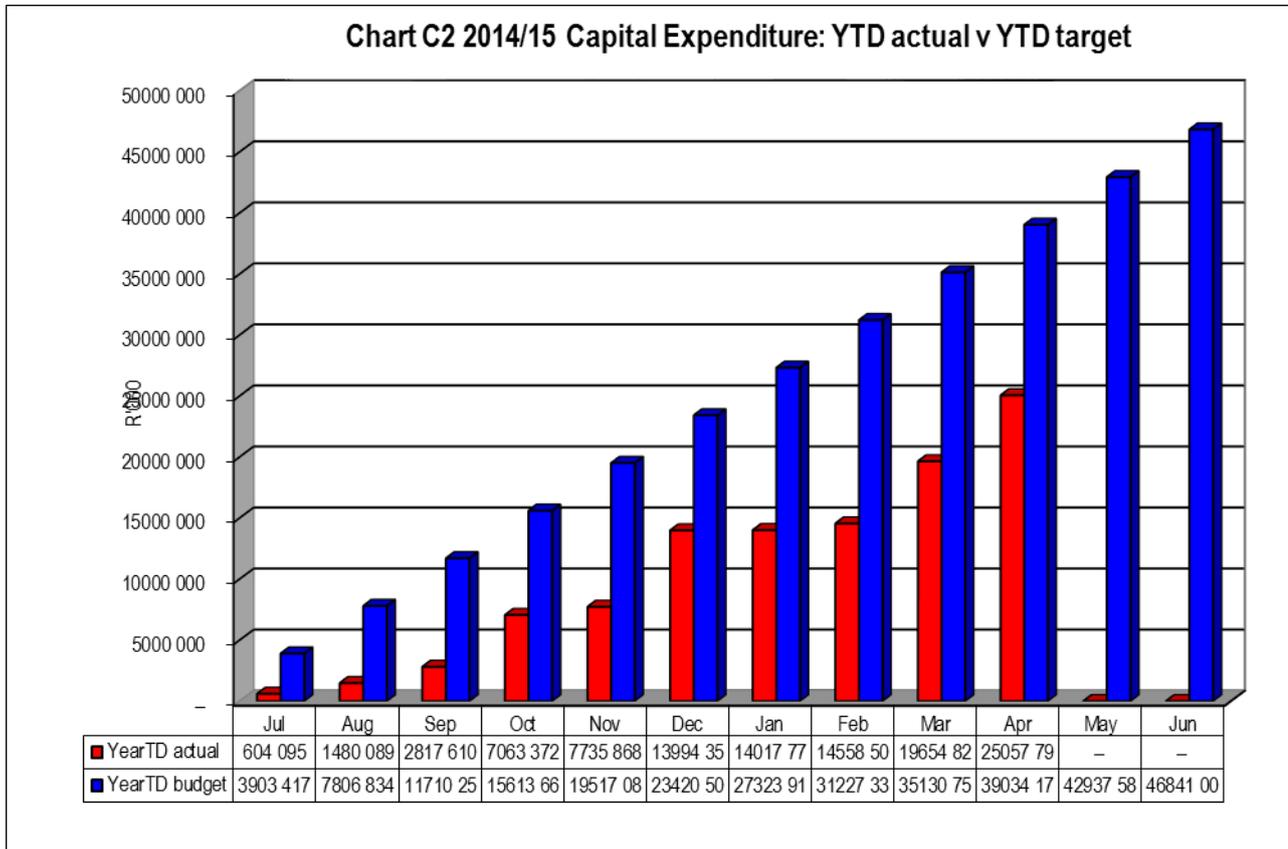
| Description | 2013/14 | Budget Year 2014/15 | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | 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 | 1 548 | 15 480 | 15 480 | - | | 18 576 |
| Infrastructure - Road transport | - | - | - | - | - | - | - | | - |
| Roads, Pavements & Bridges | - | - | - | - | - | - | - | | - |
| Storm water | - | - | - | - | - | - | - | | - |
| Infrastructure - Electricity | 2 785 | 2 785 | 2 785 | 232 | 2 321 | 2 321 | - | | 2 785 |
| Generation | - | - | - | - | - | - | - | | - |
| Transmission & Reticulation | 2 785 | 2 785 | 2 785 | 232 | 2 321 | 2 321 | - | | 2 785 |
| Street Lighting | - | - | - | - | - | - | - | | - |
| Infrastructure - Water | 12 351 | 12 351 | 12 351 | 1 029 | 10 293 | 10 293 | - | | 12 351 |
| Dams & Reservoirs | - | - | - | - | - | - | - | | - |
| Water purification | - | - | - | - | - | - | - | | - |
| Reticulation | 12 351 | 12 351 | 12 351 | 1 029 | 10 293 | 10 293 | - | | 12 351 |
| Infrastructure - Sanitation | 2 843 | 2 828 | 2 828 | 236 | 2 356 | 2 356 | - | | 2 828 |
| Reticulation | 2 843 | 2 828 | 2 828 | 236 | 2 356 | 2 356 | - | | 2 828 |
| Sewerage purification | - | - | - | - | - | - | - | | - |
| Infrastructure - Other | 612 | 612 | 612 | 51 | 510 | 510 | - | | 612 |
| Waste Management | 612 | 612 | 612 | 51 | 510 | 510 | - | | 612 |
| Transportation | - | - | - | - | - | - | - | | - |
| Gas | - | - | - | - | - | - | - | | - |
| Other | - | - | - | - | - | - | - | | - |
| Community | 3 800 | 2 | 2 | 0 | 2 | 2 | - | | 2 |
| Parks & gardens | - | - | - | - | - | - | - | | - |
| Sportsfields & stadia | - | - | - | - | - | - | - | | - |
| 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 | 4 380 | 4 380 | - | | 5 256 |
| General vehicles | - | - | - | - | - | - | - | | - |
| Other Buildings | 4 302 | 4 379 | 4 379 | 365 | 3 649 | 3 649 | - | | 4 379 |
| Other Land | - | - | - | - | - | - | - | | - |
| Surplus Assets - (Investment or Inventory) | - | - | - | - | - | - | - | | - |
| Other | 877 | 877 | 877 | 73 | 731 | 731 | - | | 877 |
| Agricultural assets | - | - | - | - | - | - | - | | - |
| List sub-class | - | - | - | - | - | - | - | | - |
| Biological assets | - | - | - | - | - | - | - | | - |
| List sub-class | - | - | - | - | - | - | - | | - |
| Intangibles | - | - | - | - | - | - | - | | - |
| Computers - software & programming | - | - | - | - | - | - | - | | - |
| Other | - | - | - | - | - | - | - | | - |
| Total Depreciation | 27 570 | 23 834 | 23 834 | 1 986 | 19 862 | 19 862 | - | | 23 834 |
| Specialised vehicles | - | - | - | - | - | - | - | | - |
| Refuse | - | - | - | - | - | - | - | | - |
| Fire | - | - | - | - | - | - | - | | - |
| Conservancy | - | - | - | - | - | - | - | | - |
| Ambulances | - | - | - | - | - | - | - | | - |

Other supporting documentation Section 71 charts

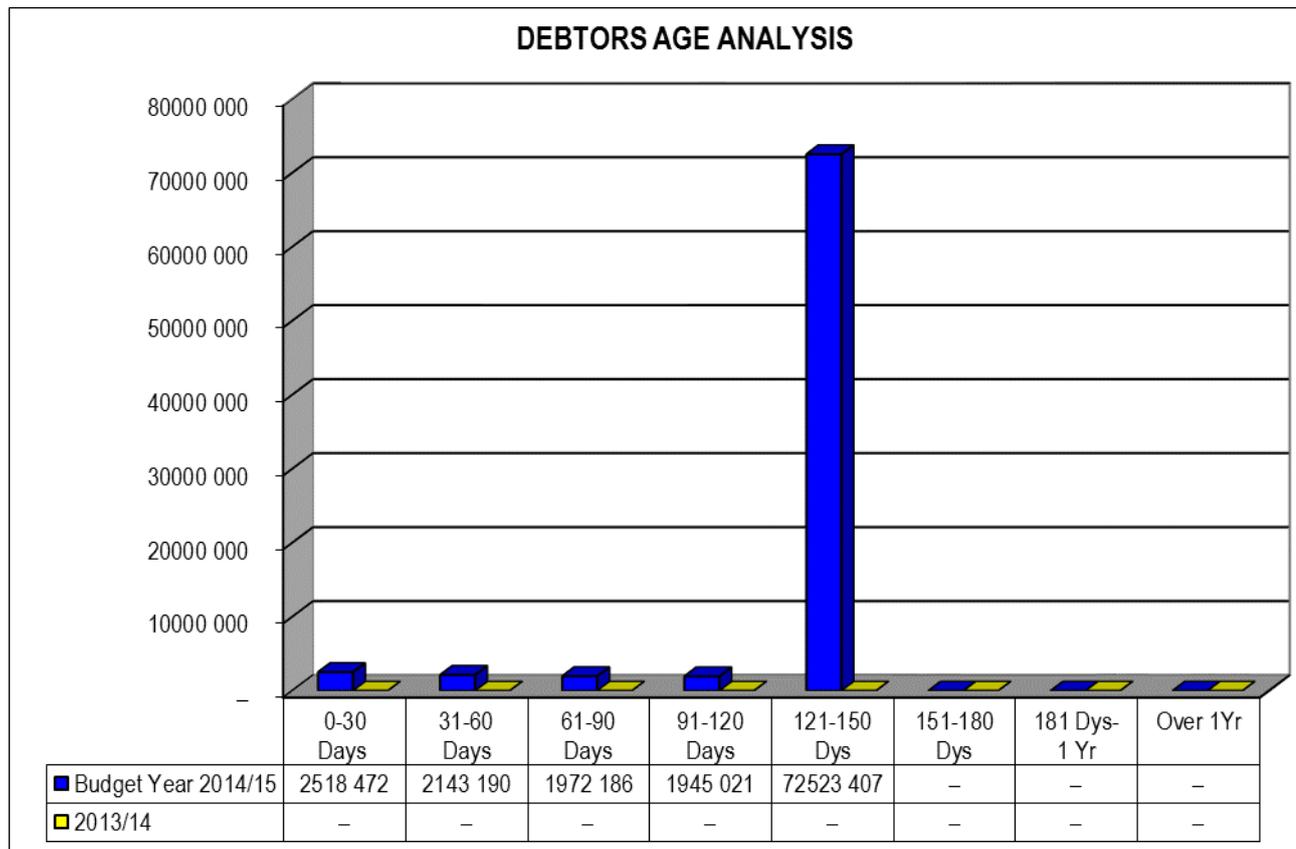
Capital expenditure monthly trend - actual vs target



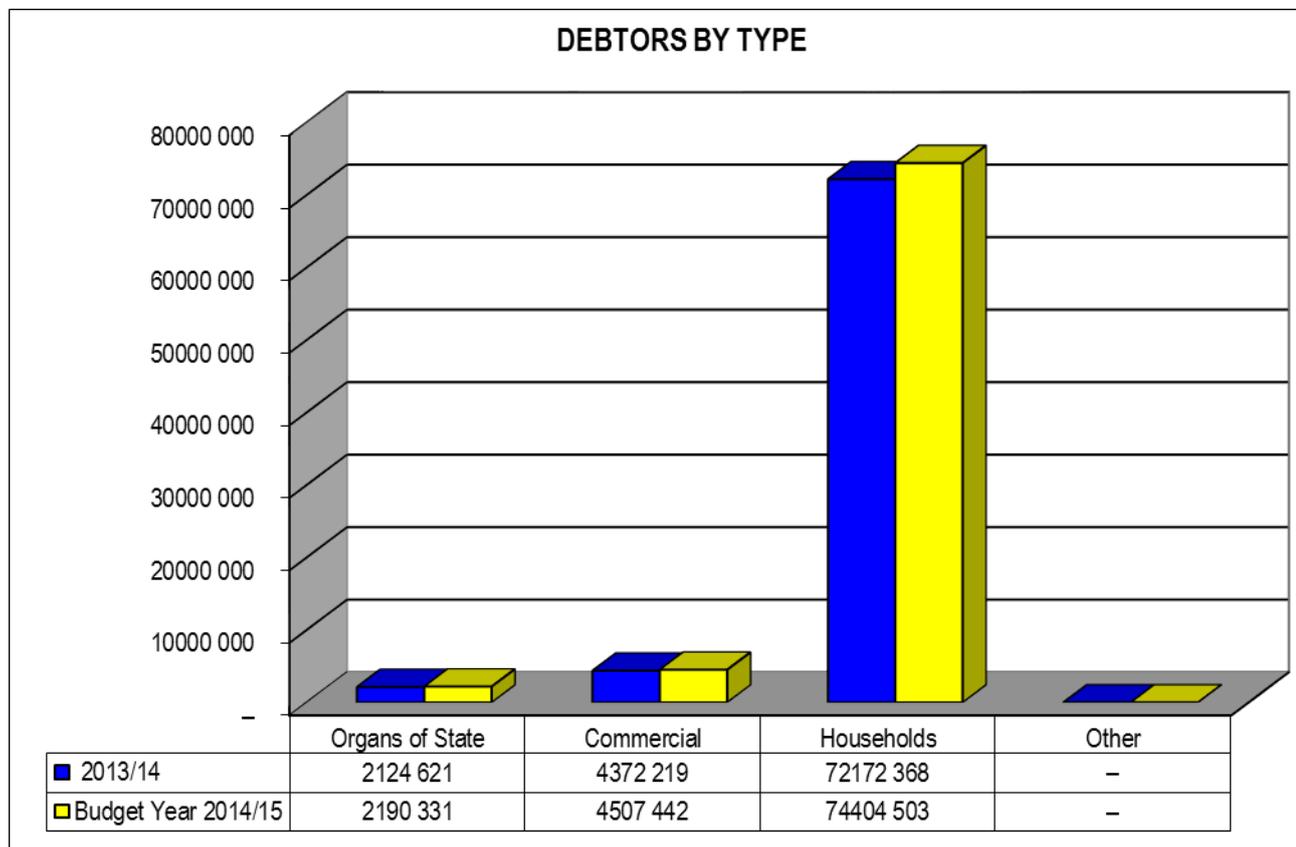
Capital expenditure – YTD actual vs YTD trend



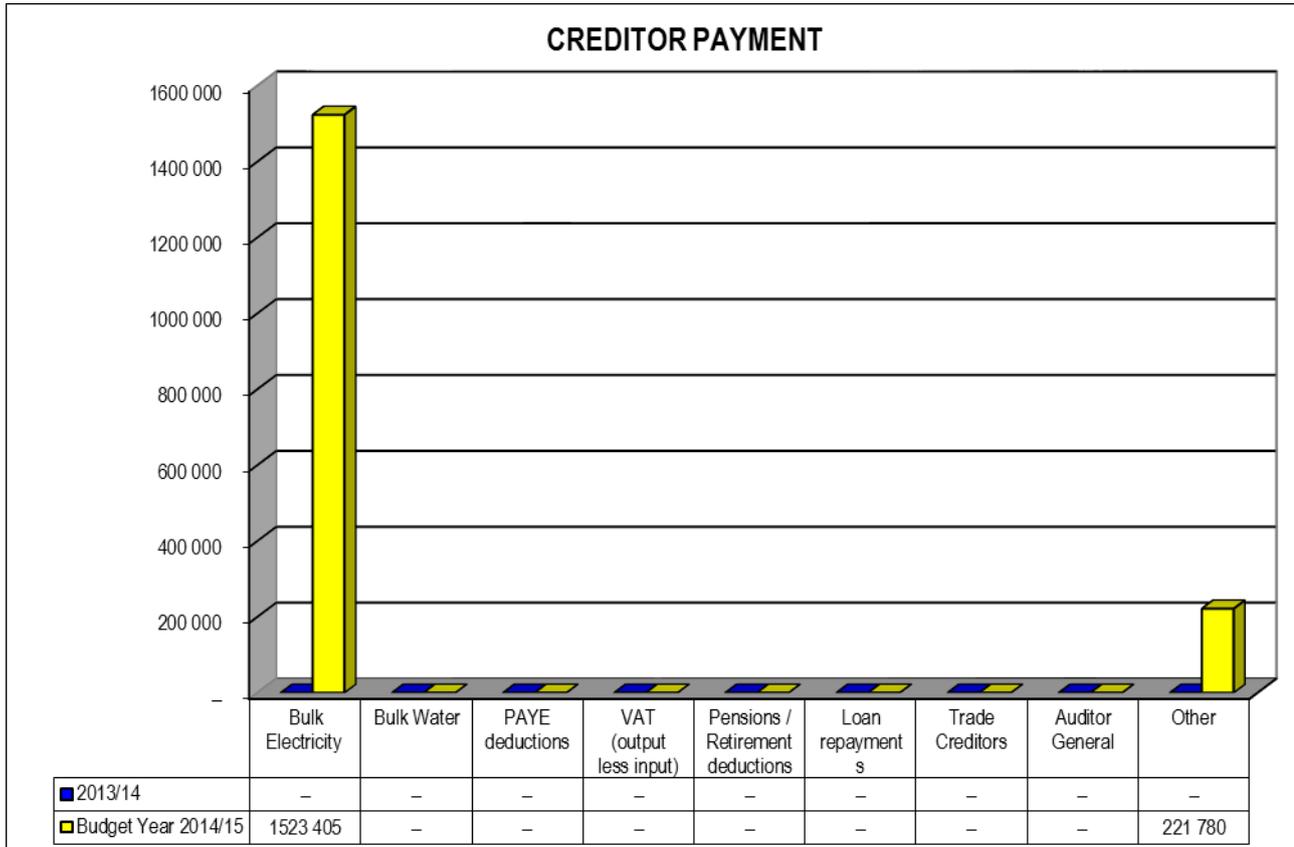
Debtors Age Analysis



Debtors by Type



Creditor Payments



MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE

I, **AMOS CHINA MPELA**, the Municipal Manager of Umsobomvu Local Municipality, hereby certify that: -

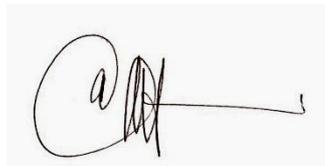
(Mark as appropriate)

Monthly budget statement

For the month of April 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: 14 May 2015