

Monthly Budget Statement

February 2016

In-Year Report of the Municipality

Prepared in terms of Section 71 of the Local Government: Municipal Finance Management Act (Act 56 of 2003) & Section 28 of the Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 December 2009.

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Glossary

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

Budget - The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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

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

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

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

MIG – Municipal Infrastructure Grant.

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 month ended 29 February 2016 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 February 2016 is at 62.8% of the budgeted revenue. The expenditure reflects spending of 56% against the budgeted expenditure. Capital expenditure amounts to R30.390m, or 38.9%, at the end of February 2016.

Outstanding consumer debtors remain stable and only reflect the year-on-year increase from increased tariffs as from 1 July 2015.

The positive cash flow remains stable.

Resolutions

IN-YEAR REPORTS 2015/2016

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

RECOMMENDATION:

 That the report for the month ended 29 February 2016, 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 6% below the YTD budget projections at the end of February 2016 as a result of the annual rates that were levied in July 2015.

Borrowings

The balance of borrowings amounts to R2 532 994 at the end of February 2016.

Operating expenditure by vote & type

Current expenditure is 8 % below YTD budget projections as at February 2016.

Capital expenditure

YTD Capital Expenditure amounts to R30.390m, or 37% of a total budget of R78, 179m.

Cash flows

The municipality started the year with a positive cashbook balance of R18.448 million. The February 2016 closing balance is R23.418m. Refer to Table C7 for more details on the cash position.

Allocations received (National & Provincial Grants)

Municipal Infrastructure Grant funding of received year to date amounted to R6.090m. Energy efficiency and demand side management grant received year to date R6m and the EPWP grant received year to date R400 000.

Spending on Grants

Spending on grants amounts to R46.038m for the year to date ended February 2016 which includes Equitable Share, FMG, MSIG, EPWP, RBIG and MIG.

Implementation of Supply Chain Management Policy:

Monthly report ended 29 February 2016 on deviations within 10 working days in terms of SCM Regulation 36(2):

| | FE | BRUARY DEVIATIONS 2016 | | |
|------------|-----------------------------|---------------------------------|--------------|----------|
| DATE | SUPPLIER NAME | DESCRIPTION | AMOUNT | ORDER NO |
| | | | | |
| 02/02/2016 | IMQS | Annual licence&Software 2015/16 | 14 787.17 | 17378 |
| 08/02/2016 | Colesberg Electric | Tech Dept: Elec material | 11 173.56 | 17386 |
| 11/02/2016 | Komatsu SA (Pty)Ltd | Public works:RepairsBSF214NC | 39 281.11 | 17400 |
| 11/02/2016 | Colesberg Electric | Tech Dept:Install Aircond | 10 143.42 | 17522 |
| 12/02/2016 | Media 24 (PTY) Ltd | Tech Dept Advert 4 projects | 22 526.40 | 17656 |
| 16/2/2016 | Cashbuild | Tech Dept: | 30 813.50 | 17617 |
| 23/2/2016 | Toyota Bloemfontein | Service BSF233NC | 10 002.10 | 17613 |
| 22/2/2016 | Incledon A DIV DPI Plastics | Tech Dept: Waternetwork | 25 883.01 | 16884 |
| 26/2/2016 | Ignite Advisory Serv | SDBIP 2016/2017 | 152 822.70 | 17619 |
| 26/2/2016 | Ian Dickie&CO.(Pty)Ltd | Repairs BSF 219NC | 43 861.73 | 17621 |
| | | | R 346 507.53 | |

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

| Month | AMOUNT |
|-----------|-------------|
| July | Nil |
| August | R249 660.00 |
| September | R166 371.03 |
| October | R345 123.00 |
| November | R117 600.00 |
| December | None |
| January | None |
| February | None |

TENDERS AWARDED FOR THE FIRST SIX MONTHS: BIDS APPROVED

| MONTHS | Name of Bid | Amount Tendered VAT inclusive | Bidder awarded to | Date awarded | Date approval |
|-----------|---|---|----------------------------------|-----------------|------------------|
| July | None | | | | |
| August | None | | | | |
| September | Request for price leasing of photocopier machines (4) | R81 251.22 R76 189.62 R109 050.35 R31 701.12 | N.R.G Office Solution(Pty)Ltd | 30/9/2015 | 30/9/2015 |
| October | None | | | | |

| November | None | | | | |
|---------------|---|------------------------------|------------------------------------|------------|------------|
| December | Project no 1/8/2015Upgrading of the Sewer reticulation in Norvalspont | R9 910 000.00 | Ruwacon (Pty) Ltd | 02/12/2015 | 11/12/2015 |
| | Upgrading of Kemper Street from Gravel to Concrete Block Paved Road Project no 01/10/2015 | R290 870.00 | Yirha Construction (Pty) Ltd | 02/12/2015 | 15/12/2015 |
| | Review IDP 2015/2016 bid no 2/11/2015 | R124 000.00 VAT Exclusive | Ignite Advisory | 11/12/2015 | 17/12/2015 |
| February 2016 | None | | | | |

Material variances

The table below summarises variances for projected revenue and expenditure.

NC072 Umsobomvu - Supporting Table SC1 Material variance explanations - M08 February

| Note Contribution Variance Reasons for material dividuous Remealar or corrective separements Image: Property mass production (mass pro | Ref | Description | | | |
|---|-----|---|---|---|--|
| 1 Brance By Source Property rates - particles & calculon data Similar charges - whether reveaus Similar charges - whether reveaus - charges - disposition - char | Ret | Description | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
| Progety relia Construction 22 Progety relia Service charge - excitcly revues 3 Service charge - excitcly revues 655 Service charge - excitcly revues 655 Service charge - excitcly revues 75 Service charge - excitcly revues 76 Fined failure are dupined 76 Predict failure - exclusion revues 76 Charge - excitcly revues 76 Predict failure - exclusion revues 76 Charge - excitcly revues 76 Service failure - exclusion revues 76 Charge - excitcly revues 76 Char | | R thousands | | | |
| Project, take - paralles & addedon bind 3 Amount of the second of the s | 1 | | | | |
| Service charge - electicity reviews Service charge - subtaint reviews Service charge - subtaint reviews Service charge - subtaint reviews Service charge - subtaint reviews Service charge - chart Partial facilities and explorent Waters and - characting obtaint Diversit energy - chart Partial facilities and explorent Waters and - characting obtaint Diversit energy - chart Partial facilities and explorent Waters and - characting obtaint Diversit energy - chart Partial facilities and explorent Waters and - characting obtaint Diversit energy - chart Partial facilities are being inspected and charged were necessary. The to consume s inspect of Partial facilities are being inspected and charged were necessary. 2 Energy of allistic construction Construction Construction Constructions Construction | | | | | |
| Strice charges - where we was Strice charges - million evenue Strice charges - million evenue Strice charges - million evenue Hindes started - extend we want Hindes started - extend Hindes started - extend Hindes started - extend Hindes started we want Hindes started - extend Hindes started - extend Hindes started Hindes started - extend Hindes started Hindes started Hinde | | | | | |
| Service charges - exhister or versus Service charges - other 25 Retried facilities and exponent Initiast samed - otherarily dotters 76 Itimes is tamed - otherarily dotters 76 Diverters term in versions 76 Itimes is tamed - otherarily dotters 76 Diverters term in versions 78 Service drags - other 76 Itimes is tamed - otherarily dotters 76 Diverters term in versions 78 Concern and path Instant and councilies 72 Expeditione By Type Englity or table dotts Remunstantic in councilies 72 Concern and path Induction Sasset impairment Induction S | | | | This is due to consumers tampering with meters. | Meters are being inspected and changed were necessary. |
| Service charge - relate envents 22 Service charge - other - Retriet of charge - other 76 This is incidental income. - Iterate stand - external investments (60) Interest and - external investments - Interest and device and particle - Interest and animitation - Internal device anition - | | | L · · · | | |
| Service charges - other - Read of facilities and expresent - Interest end - contrain versions (00) Some infrased are received after 3 months. Divident revenue - Divident revenue - Divident revenue - Divident revenue - Casta affordities and expression - Divident revenue - Casta affordities and expression - Casta affordities by Tope - Expression - Casta affordities by Tope - Expression - Casta affordities by Tope - Expression - Casta affordities and expression - Dippercificities - Contract devices < | | | | | |
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| Result / facilities and equipment 1 The is incident income. variance will be other after each quarter. Interest attand - outstanding debtes 107 1 Some interest are nocioned after 3 months. The variance will be other after each quarter. Divident served - - - Fines - - - Licences and pembls - - - Agreey services - - - Cation disposition (PPE - - - Cation disposition (PPE - - - Cation disposition (PPE - - - Sub particular services - - - Contract are could avoid a | | Contribution and good Carlos | | | The more the rental facilities are being used the better the |
| Interest errord - cutaming solutions (0) Some interest are received after 3 months. The variance will be better after each quarter. DV dends meaning - </td <td></td> <td>Rental of facilities and equipment</td> <td>76</td> <td>This is incidental income</td> <td></td> | | Rental of facilities and equipment | 76 | This is incidental income | |
| Interstement - outstanding debts - info Dividions convolved - info Prine - info Licences and permits - info Agency services - info Cates on discoal of PPE - info Employee rolated costs - info Remuneation of councilors - info Dabt inspirment (192) Debt inspirment - info Contracted services - info | | | L | | |
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| Other wome (3 111) 2 Exenditure By Type Emolyter effections (2 650) Devingamment (60) Devingamment (1 383) Offer metails (2 525) Offer metails (2 525) Offer metails (1 383) Contracted services (1 383) Offer metails (2 525) Offer metails (2 525) Offer metails (2 525) Offer metails (1 383) Command and deministration (1 383) Execute and administration (1 383) Execute and administration (1 383) Community and public safety (1 383) Community and public safety (1 10) 3 Community and public safety (1 10) 4 Community and public safety (1 10) 5 Cash Flox (1 10) | | | | | |
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| Endpoyee related costs (2.62) There are still few vacancies. This will improve as soon as we have filed the vacancies Remuneation councilions (76) Depreciation & Saset inspainment (1933) Finance charges (4) Did markinis – Contracted services – Transfers and grants (2.226) Other expenduture 1193 Loss on disposed of PPE (1) 3 Capital Expenditors Community and public safely – Community and public safely – Community and social safely – Community and public safely – Community and public safely – Power 8 050 <td>2</td> <td>Evnenditure By Type</td> <td></td> <td></td> <td></td> | 2 | Evnenditure By Type | | | |
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| Debrecision & asset inpairment(193) (193) Finance Tatages(133) (4) (4) Buk purbasesOther materials- - Contracted services- - - Contracted servicesTransfers and gamb(2.299) (19)Oher expenditure1193 (2.299)Oher active and council- - - Community and public safelyCommunity and public safely- - - Community and public safelyCommunity and public safely- - - - Community and public safelyPublic safely- - - - Community and public safelyPublic safely- - - - Community and public safelyPointing- -< | | | L ` ' | | |
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| Finance charges (4) Buk purchases (1383) Other materials - Transfers and grants (2259) Other expenditure 1193 Loss on disposal of PPE (1) 3 Capital Expenditure Sovernance and administration - Executive and council - Budget and transitration - Executive and council - Budget and transitration - Executive and council - Budget and transitration - So community and social services - Community and social services - Public safely - Health 90 Economic and environmental services - Planing and development 90 Root transport - Electricity 8054 Water 0 Washe management - Other 8140 Financial Position 8140 5 Cash Flow | | | | | |
| Oher materials - Contracted services - Transfers and grants (2 259) Oher expenditure 1193 Loss on disposal of PPE (1) 3 Capital Expenditure Governance and administration - Executive and council - Budget and tressury office - Community and public safety - Community and public safety - Community and social services - Planning and development 90 Road transport - Health 90 Road transport - Evonometal protection 8 050 Trading services - Planning and development 90 Road transport - Use management - Water 0 Wase management - Other 8 140 4 Financial Position 5 Cash Flow | | Finance charges | | | |
| Contracted services - Transfers and grants (2 259) Other expenditure 1 193 Loss on disposal of PPE (1) 3 Capital Expanditure Governance and administration - Executive and council - Budget and tressury office - Community and public safety - Community and public safety - Community and social services - Point safety - Housing - Heat minimized 90 Rod recreation - Economic and environmental services 90 Rod recreation - Environmental protection 8 050 Trading services - Electricity 8 054 Weater 0 Waster management - Vaste management - Other 8 140 4 Financial Position 5 Cash Flow | | Bulk purchases | (1 383) | | |
| Transfers and grants (2 259) Other expenditure 1 193 Loss on disposal of PPE (1) 3 Capital Expenditure Governance and administration - Budget and treasury office - Dudget and treasury office - Community and public safety - Community and public safety - Community and social services - Poblic safety - Health 90 Economic and environmental services - Poblic safety - Health 90 Economic and environmental services - Planning and development 90 Road transport - Trading services 0 Electricity 8 054 Waster 0 Waster management - Waster management - Other 8 140 4 Einancial Position 5 Cash Flow. | | Other materials | - | | |
| Oher expenditure 1 193 Loss on disposal of PPE (1) 3 Capital Expenditure Governance and administration - Budget and treasury office - Community and social services - Community and social services - Spot and necreation - Public safety - Health 90 Economic and environmental services - Planning and development 90 Road transport - Bettering 8 050 Trading services - Planning and development 90 Road transport - Water 0 Water 0 Water 0 Water 0 Water 8 140 4 Einancial Position 5 Cash Flow | | | | | |
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| 3 Capital Expenditure Executive and council - Budget and treasury office - Community and public safety - Community and public safety - Community and public safety - Public safety - Health 90 Economic and environmental services 90 Planning and devilopment 90 Road fransport - Environmental protection 8 050 Trading services - Electricity 8 054 Waster waler management - Vaster waler management - Vaster management - Other 8 140 4 Einancial Position | | | | | |
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| 5 Cash Flow | 3 | Governance and administration Executive and council Budget and treasury office Corporate services Community and public safety Community and social services Sport and recreation Public safety Housing Health Economic and environmental services Planning and development Road transport Environmental protection Trading services Electricity Water Waste water management Waste management | - - - - 90 - 8 050 - 8 054 0 - - | | |
| | 4 | Financial Position | | | |
| 6 Measureable performance | 5 | <u>Cash Flow</u> | | | |
| | 6 | <u>Measureable performance</u> | | | |
| | | | | | |
| | | | | | |

Performance in relation to SDBIP targets

Comprehensive Quarterly report will be tabled in Council.

Remedial or corrective steps

Remedial or corrective steps are required as stated in the table above.

In-year budget statement tables

Table C1: s71 Monthly Budget Statement Summary

NC072 Umsobomvu - Table C1 Monthly Budget Statement Summary - M08 February

| | 2014/15 Budget Year 2015/16 | | | | | | | | | |
|---|-----------------------------|------------|---------------|-------------|-------------|-------------|------------------|---------------|---------------|--|
| Description | Audited | Original | Adjusted | Monthly | YearTD | YearTD | YTD | YTD | Full Year | |
| R thousands | Outcome | Budget | Budget | actual | actual | budget | variance | variance % | Forecast | |
| Financial Performance | | | | | | | | | | |
| Property rates | 8 521 | 8 295 | 8 613 | 548 | 6 067 | 5 742 | 325 | 6% | 8 295 | |
| Service charges | 49 213 | 58 979 | 61 506 | 1 752 | 33 950 | 41 004 | (7 054) | -17% | 58 979 | |
| Investment revenue | 532 | 422 | 471 | 19 | 254 | 314 | (60) | -19% | 422 | |
| Transfers recognised - operational | 35 708 | 39 356 | 39 748 | _ | 30 462 | 26 498 | 3 963 | 15% | 39 356 | |
| Other own revenue | 16 573 | 10 477 | 16 032 | 2 003 | 8 653 | 10 688 | (2 034) | -19% | 10 477 | |
| Total Revenue (excluding capital transfers | 110 547 | 117 530 | 126 370 | 4 322 | 79 386 | 84 247 | (4 860) | -6% | 117 530 | |
| and contributions) | | | | | | | (, | | | |
| Employ ee costs | 34 412 | 40 680 | 42 312 | 3 428 | 24 468 | 27 120 | (2 652) | -10% | 40 680 | |
| Remuneration of Councillors | 2 996 | 3 092 | 3 122 | 350 | 2 137 | 2 061 | 76 | 4% | 3 092 | |
| Depreciation & asset impairment | 28 622 | 23 844 | 29 480 | - | 13 903 | 15 896 | (1 993) | -13% | 23 844 | |
| Finance charges | 384 | 310 | 344 | 24 | 203 | 207 | (4) | -2% | 310 | |
| Materials and bulk purchases | 18 731 | 21 284 | 21 284 | 1 441 | 12 807 | 14 190 | (1 383) | -10% | 21 284 | |
| Transfers and grants | | 8 967 | 8 967 | 684 | 3 719 | 5 978 | (2 259) | -38% | - | |
| Other expenditure | 44 165 | 37 134 | 41 880 | 2 658 | 25 321 | 24 721 | 600 | 2% | 46 049 | |
| Total Expenditure | 129 310 | 135 310 | 147 390 | 8 585 | 82 557 | 90 172 | (7 615) | -8% | 135 258 | |
| Surplus/(Deficit) | (18 763) | (17 781) | (21 020) | (4 263) | (3 171) | (5 926) | 2 755 | -46% | (17 728 | |
| Transfers recognised - capital | 38 236 | 56 126 | 77 945 | - | - | 37 417 | (37 417) | -100% | 56 126 | |
| Contributions & Contributed assets | _ | - | _ | _ | _ | _ | _ | | _ | |
| Surplus/(Deficit) after capital transfers & | 19 473 | 38 345 | 56 925 | (4 263) | (3 171) | 31 492 | (34 662) | -110% | 38 398 | |
| contributions | | | | (, | (* , | | (****, | | | |
| Share of surplus/ (deficit) of associate | _ | - | _ | _ | _ | _ | _ | | _ | |
| Surplus/ (Deficit) for the year | 19 473 | 38 345 | 56 925 | (4 263) | (3 171) | 31 492 | (34 662) | -110% | 38 398 | |
| | | | | () | (•, | | (0.002) | | | |
| Capital expenditure & funds sources | | 57.070 | 70 470 | 4 740 | | | 0.440 | 070/ | | |
| Capital expenditure | 46 841 | 57 273 | 78 179 | 1 713 | 30 390 | 22 250 | 8 140 | 37% | - | |
| Capital transfers recognised | 46 741 | 55 563 | 77 945 | - | 30 390 | 22 250 | 8 140 | 37% | 38 938 | |
| Public contributions & donations | - | - | - | - | - | - | - | | 50 | |
| Borrowing | - | - | - | - | - | - | - | | - | |
| Internally generated funds | 100 46 841 | 1 710 | 234 78 179 | - | - 30 390 | - 22 250 | - 8 140 | 37% | 707 39 695 | |
| Total sources of capital funds | 40 04 1 | 57 273 | 10119 | _ | 30 390 | 22 230 | 0 140 | 51% | 29 093 | |
| Financial position | | | | | | | | | | |
| Total current assets | 69 265 | 54 737 | 78 544 | | 53 781 | | | | 69 265 | |
| Total non current assets | 515 047 | 597 522 | 556 223 | | 532 814 | | | | 515 047 | |
| Total current liabilities | 36 329 | 800 | 33 133 | | 40 603 | | | | 36 329 | |
| Total non current liabilities | 26 188 | 22 453 | 26 188 | | 27 383 | | | | 26 188 | |
| Community wealth/Equity | 521 795 | 629 006 | 575 446 | | 518 609 | | | | 521 795 | |
| Cash flows | | | | | | | | | | |
| Net cash from (used) operating | 50 371 | 58 818 | 77 057 | - | 34 766 | 30 100 | (4 665) | -15% | 38 833 | |
| Net cash from (used) investing | (39 289) | (50 007) | (71 001) | - | (28 468) | (25 003) | 3 464 | -14% | (39 289 | |
| Net cash from (used) financing | (1 043) | (670) | (781) | - | (1 328) | | 3 | -297% | (286 | |
| Cash/cash equivalents at the month/year end | 29 985 | 17 452 | 23 723 | - | 23 418 | 23 210 | (208) | -1% | 2 142 877 | |
| 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 | 2 774 | 3 205 | 2 037 | 1 946 | 87 498 | _ | - | - | 97 460 | |
| Creditors Age Analysis | | 0 200 | 2 001 | | | | | | 000 | |
| Total Creditors | 2 009 | - | _ | _ | _ | _ | _ | _ | 2 009 | |
| | | | | | | | | | 2 000 | |

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

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

| | 2014/15 Budget Year 2015/16 | | | | | | | | | |
|-------------------------------------|-----------------------------|--------------|--------------|------------|-------------|-------------|-----------------|----------|-----------|--|
| Description | Audited | Original | Adjusted | Monthly | YearTD | YearTD | YTD | YTD | Full Year | |
| | Outcome | Budget | Budget | actual | actual | budget | variance | variance | Forecast | |
| R thousands | | | | | | | | % | | |
| <u> Revenue - Standard</u> | | | | | | | | | | |
| Governance and administration | 47 517 | 50 600 | 52 129 | 662 | 35 597 | 33 733 | 1 864 | 6% | 50 60 | |
| Executive and council | 32 382 | 34 931 | 34 931 | 65 | 26 264 | 23 287 | 2 977 | 13% | 34 93 | |
| Budget and treasury office | 15 124 | 15 649 | 17 187 | 596 | 9 326 | 10 433 | (1 106) | -11% | 15 64 | |
| Corporate services | 12 | 20 | 11 | 0 | 7 | 13 | (7) | -51% | 2 | |
| Community and public safety | 13 637 | 6 087 | 10 187 | 1 615 | 8 303 | 4 058 | 4 246 | 105% | 6 08 | |
| Community and social services | 5 802 | 2 834 | 2 478 | 37 | 2 258 | 1 889 | 369 | 20% | 2 83 | |
| Sport and recreation | - | - | - | - | - | - | - | | - | |
| Public safety | 7 429 | 3 253 | 7 709 | 1 578 | 6 045 | 2 169 | 3 876 | 179% | 3 25 | |
| Housing | 406 | - | - | - | - | - | - | | - | |
| Health | - | - | - | - | - | - | - | | - | |
| Economic and environmental services | 7 719 | 1 060 | 8 043 | 2 | 53 | 707 | (654) | -92% | 1 0 | |
| Planning and development | - | - | - | - | - | - | - | | - | |
| Road transport | 7 719 | 1 060 | 8 043 | 2 | 53 | 707 | (654) | -92% | 1 06 | |
| Environmental protection | - | - | - | - | - | - | - | | | |
| Trading services | 79 910 | 115 909 | 133 956 | 2 044 | 35 432 | 77 272 | (41 840) | -54% | 115 9 | |
| Electricity | 25 025 | 38 927 | 42 559 | 1 636 | 16 059 | 25 951 | (9 893) | -38% | 38 9 | |
| Water | 39 977 | 51 252 | 68 210 | (954) | 8 947 | 34 168 | (25 221) | -74% | 51 2 | |
| Waste water management | 8 599 | 19 209 | 16 536 | 781 | 5 966 | 12 806 | (6 840) | -53% | 19 2 | |
| Waste management | 6 309 | 6 521 | 6 651 | 581 | 4 460 | 4 347 | 113 | 3% | 6 5 | |
| Other | - | - | - | - | - | - | - | | | |
| Fotal Revenue - Standard | 148 783 | 173 656 | 204 315 | 4 322 | 79 386 | 115 771 | (36 385) | -31% | 173 6 | |
| Expenditure - Standard | | | | | | | | | | |
| Governance and administration | 36 815 | 46 319 | 44 316 | 3 361 | 26 216 | 30 879 | (4 664) | -15% | 46 3 | |
| Executive and council | 17 470 | 20 464 | 20 998 | 1 742 | 11 682 | 13 642 | (1 961) | -14% | 20 4 | |
| Budget and treasury office | 13 658 | 20 270 | 17 587 | 897 | 9 978 | 13 514 | (3 536) | -26% | 20 2 | |
| Corporate services | 5 687 | 5 584 | 5 732 | 722 | 4 556 | 3 723 | 833 | 22% | 5 5 | |
| Community and public safety | 13 963 | 13 414 | 17 951 | 1 617 | 9 040 | 8 942 | 98 | 1% | 13 4 | |
| Community and social services | 5 486 | 5 872 | 7 312 | 295 | 3 333 | 3 915 | (582) | -15% | 5 8 | |
| Sport and recreation | 925 | 2 745 | 2 831 | 65 | 574 | 1 830 | (1 256) | -69% | 2 7 | |
| Public safety | 7 034 | 4 135 | 7 067 | 1 213 | 4 755 | 2 757 | 1 999 | 73% | 4 1 | |
| Housing | 518 | 661 | 741 | 44 | 377 | 441 | (64) | -14% | 6 | |
| Health | - | _ | _ | _ | _ | _ | (0.) | | | |
| Economic and environmental services | 16 286 | 11 080 | 16 521 | 601 | 7 104 | 7 387 | (283) | -4% | 11 0 | |
| Planning and development | _ | _ | _ | _ | _ | _ | | | | |
| Road transport | 16 286 | 11 080 | 16 521 | 601 | 7 104 | 7 387 | (283) | -4% | 11 0 | |
| Environmental protection | - | _ | _ | _ | _ | - | (200) | ., | | |
| Trading services | 62 245 | 64 446 | 68 601 | 3 007 | 40 198 | 42 964 | (2 767) | -6% | 64 4 | |
| Electricity | 23 576 | 27 466 | 26 438 | 1 659 | 16 797 | 18 310 | (1 514) | | 27 4 | |
| Water | 23 604 | 22 094 | 26 460 | 633 | 14 893 | 14 729 | 163 | 1% | 22 0 | |
| Waste water management | 8 935 | 9 814 | 9 289 | 403 | 5 174 | 6 543 | (1 369) | 1 | 98 | |
| Waste management | 6 130 | 5 073 | 6 223 | 312 | 3 335 | 3 382 | (1 303) (47) | -1% | 50 | |
| Other | | | 0 220 | - 512 | | | (47) | 1/0 | 50 | |
| otal Expenditure - Standard | 129 310 | - 135 258 | - 147 390 | - 8 585 | - 82 557 | - 90 172 | - (7 615) | -8% | 135 2 | |
| Surplus/ (Deficit) for the year | 129 310 | 38 398 | 56 925 | (4 263) | (3 171) | 25 598 | (28 769) | | 38 39 | |

This table reflects the operating budget (Financial Performance) in the standard classifications which are the GFS Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions. The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

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

Table C3: Monthly Budget Statement – Financial Performance (revenue and

expenditure by municipal vote)

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

| Vote Description | 2014/15 | 2014/15 Budget Year 2015/16 | | | | | | | |
|---------------------------------|---------|-----------------------------|----------|---------|---------|---------|----------|----------|-----------|
| | Audited | Original | Adjusted | Monthly | YearTD | YearTD | YTD | YTD | Full Year |
| | Outcome | Budget | Budget | actual | actual | budget | variance | variance | Forecast |
| R thousands | | | | | | | | % | |
| Revenue by Vote | | | | | | | | | |
| Vote 1 - EXECUTIVE & COUNCIL | 32 382 | 34 931 | 34 931 | 65 | 26 264 | 23 287 | 2 977 | 12.8% | 34 931 |
| Vote 2 - FINANCE & ADMIN | 15 135 | 15 669 | 17 198 | 597 | 9 333 | 10 446 | (1 113) | -10.7% | 16 790 |
| Vote 3 - COMMUNITY SERVICES | 13 637 | 6 087 | 10 187 | 1 615 | 8 303 | 4 058 | 4 246 | 104.6% | 4 966 |
| Vote 4 - TECHNICAL SERVICES | 87 629 | 116 969 | 141 999 | 2 045 | 35 485 | 77 979 | (42 494) | -54.5% | 116 969 |
| Vote 5 - Community | - | - | - | - | - | - | - | | - |
| Vote 6 - Infrastructure | - | - | - | - | - | - | - 1 | | - |
| Vote 7 - [NAME OF VOTE 7] | - | - | - | - | - | - | - 1 | | - |
| 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] | - | - | - | - | - | - | - 1 | | - |
| Vote 13 - [NAME OF VOTE 13] | - | - | - | - | - | - | - | | - |
| Vote 14 - [NAME OF VOTE 14] | - | - | - | - | - | - | - | | - |
| Vote 15 - [NAME OF VOTE 15] | - | - | - | - | - | - | - | | - |
| Total Revenue by Vote | 148 783 | 173 656 | 204 315 | 4 322 | 79 386 | 115 771 | (36 385) | -31.4% | 173 656 |
| Expenditure by Vote | | | | | | | | | |
| Vote 1 - EXECUTIVE & COUNCIL | 17 470 | 20 464 | 20 998 | 1 742 | 11 682 | 13 642 | (1 961) | -14.4% | 20 464 |
| Vote 2 - FINANCE & ADMIN | 19 345 | 25 855 | 23 318 | 1 619 | 14 534 | 17 237 | (2 703) | -15.7% | 27 894 |
| Vote 3 - COMMUNITY SERVICES | 13 963 | 13 414 | 17 951 | 1 617 | 9 040 | 8 942 | 98 | 1.1% | 11 375 |
| Vote 4 - TECHNICAL SERVICES | 78 531 | 75 526 | 85 123 | 3 608 | 47 301 | 50 351 | (3 049) | -6.1% | 75 526 |
| Vote 5 - Community | - | - | - | - | - | - | - 1 | | - |
| Vote 6 - Infrastructure | - | - | - | _ | - | - | - 1 | | - |
| Vote 7 - [NAME OF VOTE 7] | - | - | - | - | - | - | - 1 | | - |
| Vote 8 - [NAME OF VOTE 8] | - | - | - | - | - | - | - 1 | | - |
| Vote 9 - [NAME OF VOTE 9] | - | - | - | - | - | - | - | | - |
| Vote 10 - [NAME OF VOTE 10] | - | - | - | - | - | - | - | | - |
| Vote 11 - [NAME OF VOTE 11] | - | - | - | - | - | - | - | | - |
| Vote 12 - [NAME OF VOTE 12] | - | - | - | - | - | - | - | | - |
| Vote 13 - [NAME OF VOTE 13] | - | - | - | - | - | - | - | | - |
| Vote 14 - [NAME OF VOTE 14] | - | - | - | - | - | - | - | | - |
| Vote 15 - [NAME OF VOTE 15] | - | - | - | - | - | - | - | | - |
| Total Expenditure by Vote | 129 310 | 135 258 | 147 390 | 8 585 | 82 557 | 90 172 | (7 615) | -8.4% | 135 258 |
| Surplus/ (Deficit) for the year | 19 473 | 38 398 | 56 925 | (4 263) | (3 171) | 25 598 | (28 769) | -112.4% | 38 398 |

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

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

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

NC072 Umsobomvu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

| | | 2014/15 | | | | Budget Year 2 | 2015/16 | | | |
|---|-----|----------|----------|----------|---------|---------------|----------------------------|----------|----------|-----------|
| Description | Ref | Audited | Original | Adjusted | Monthly | YearTD | YearTD | YTD | YTD | Full Year |
| | | Outcome | Budget | Budget | actual | actual | budget | variance | variance | Forecast |
| R thousands | | | Ū | Ū | | | Ū | | % | |
| Revenue By Source | | | | | | | | | | |
| Property rates | | 8 313 | 8 117 | 8 406 | 528 | 5 926 | 5 604 | 322 | 6% | 8 117 |
| Property rates - penalties & collection charges | | 208 | 179 | 208 | 20 | 142 | 139 | 3 | 2% | 179 |
| Service charges - electricity revenue | | 23 163 | 31 276 | 33 541 | 1 566 | 15 705 | 22 361 | (6 656) | -30% | 31 276 |
| Service charges - water revenue | | 12 260 | 13 110 | 13 118 | (1 105) | 8 291 | 8 746 | (454) | -5% | 13 110 |
| Service charges - sanitation revenue | | 7 816 | 8 259 | 8 492 | 740 | 5 696 | 5 661 | 35 | 1% | 8 25 |
| Service charges - refuse revenue | | 5 974 | 6 333 | 6 355 | 551 | 4 258 | 4 237 | 22 | 1% | 6 33 |
| Service charges - other | | _ | - | - | - | _ | _ | - | | _ |
| Rental of facilities and equipment | | 1 046 | 1 103 | 887 | 32 | 667 | 591 | 76 | 13% | 1 10 |
| Interest earned - external investments | | 532 | 422 | 471 | 19 | 254 | 314 | (60) | -19% | 42 |
| Interest earned - outstanding debtors | | 1 980 | 1 806 | 2 055 | 268 | 1 477 | 1 370 | 107 | 8% | 1 80 |
| Dividends received | | - | _ | _ | _ | _ | - | - | | - |
| Fines | | 4 685 | 2 521 | 5 321 | 1 283 | 4 428 | 3 547 | 881 | 25% | 2 52 |
| Licences and permits | | 2 774 | 757 | 2 413 | 295 | 1 622 | 1 608 | 14 | 1% | 75 |
| Agency services | | - | _ | _ | _ | _ | - | - | | - |
| Transfers recognised - operational | | 35 708 | 39 356 | 39 748 | _ | 30 462 | 26 498 | 3 963 | 15% | 39 35 |
| Other revenue | | 6 089 | 4 290 | 5 357 | 126 | 460 | 3 571 | (3 111) | -87% | 4 29 |
| Gains on disposal of PPE | | - | - | - | - | _ | - | - | | - |
| Total Revenue (excluding capital transfers and | | 110 547 | 117 530 | 126 370 | 4 322 | 79 386 | 84 247 | (4 860) | -6% | 117 53 |
| contributions) | | | | | | | | , | | |
| Expenditure By Type | | | | | | | | | | |
| Employ ee related costs | | 34 412 | 40 680 | 42 312 | 3 428 | 24 468 | 27 120 | (2 652) | -10% | 40 68 |
| Remuneration of councillors | | 2 996 | 3 092 | 3 122 | 350 | 2 137 | 2 061 | (2 002) | 4% | 3 09 |
| | | 3 786 | 5 458 | 6 196 | | 3 047 | 3 639 | - | | 5 45 |
| Debt impairment | | | | | - | | | (592) | -16% | |
| Depreciation & asset impairment | | 28 622 | 23 844 | 29 480 | - | 13 903 | 15 896 | (1 993) | -13% | 23 84 |
| Finance charges | | 384 | 310 | 344 | 24 | 203 | 207 | (4) | -2% | 31 |
| Bulk purchases | | 18 731 | 21 284 | 21 284 | 1 441 | 12 807 | 14 190 | (1 383) | -10% | 21 28 |
| Other materials | | | | - | | | | - | | |
| Contracted services | | - | - | - | - | - | - | - | | - |
| Transfers and grants | | _ | 8 967 | 8 967 | 684 | 3 719 | 5 978 | (2 259) | -38% | - |
| Other expenditure | | 40 263 | 31 674 | 35 683 | 2 658 | 22 274 | 21 081 | 1 193 | 6% | 40 58 |
| Loss on disposal of PPE | | 10 200 | 1 | 1 | - 2000 | | 1 | (1) | -100% | 10 000 |
| Total Expenditure | | 129 310 | 135 310 | 147 390 | 8 585 | 82 557 | 90 172 | (7 615) | -8% | 135 25 |
| Surplus/(Deficit) | | (18 763) | (17 781) | (21 020) | (4 263) | (3 171) | (5 926) | 2 755 | (0) | (17 72 |
| Transfers recognised - capital | | 38 236 | 56 126 | 77 945 | (4 203) | (0 11 1) | (3 320) 37 417 | (37 417) | (0) | 56 12 |
| • | | JO 230 | JU 120 | | | - | 5/ 41/ | · · · · | (U) | 30 120 |
| Contributions recognised - capital | | - | - | - | - | - | - | - | | - |
| Contributed assets | | | | - | | | | - | | |
| Surplus/(Deficit) after capital transfers & | | 19 473 | 38 345 | 56 925 | (4 263) | (3 171) | 31 492 | | | 38 39 |
| contributions | | | | | | | | | | |
| Taxation | | | | | | | | - | | |
| Surplus/(Deficit) after taxation | | 19 473 | 38 345 | 56 925 | (4 263) | (3 171) | 31 492 | | | 38 39 |
| Attributable to minorities | | | | | (/ | (····) | ··· | | | |
| | | 19 473 | 38 345 | 56 925 | (4 263) | (3 171) | 31 492 | | | 38 39 |
| Surplus/(Deficit) attributable to municipality | | 19 4/ 3 | 30 343 | J0 973 | (4 203) | (3171) | 31 49Z | | | 20 29 |
| Share of surplus/ (deficit) of associate | | | | | | | | | | |
| Surplus/ (Deficit) for the year | | 19 473 | 38 345 | 56 925 | (4 263) | (3 171) | 31 492 | | | 38 39 |

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 6% below the YTD budget and current expenditure is 8% below the YTD budget for 2015/2016.

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

| NC072 Umaahamuu Tahla C5 Manthly Bud | ant Statement Conital Ex | nondituro (municipal voto c | tandard algoaifigation and fundin | |
|---|----------------------------|------------------------------|-----------------------------------|--------------------|
| NC072 Umsobomvu - Table C5 Monthly Budg | jet Statement - Capitai Ex | penulture (municipal vole, s | stanuaru classification anu runum | g) - Niuo rebiualy |

| NC072 Omsoboriivu - Table C5 Monthly Budge | mvu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M08 Februa 2014/15 Budget Year 2015/16 | | | | | | | | | |
|--|--|-----------------|------------------|-------------------------|---------------------|------------------------|------------------------|-------------|-----------|-------------|
| Vote Description | Ref | ~~~~~~ | Original | Adjusted | Monthly | YearTD | YearTD | YTD | YTD | Full Year |
| | | Outcome | Budget | Budget | actual | actual | budget | variance | variance | Forecast |
| R thousands | 1 | | | | | | | | % | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - EXECUTIVE & COUNCIL | | - | - | - | - | - | - | - | | - |
| | 1 | - | - | - | - | - | - | - | | - |
| | 1 | 5 000 | - | - | - | - 00 704 | - | - | 200/ | - |
| Vote 4 - TECHNICAL SERVICES | | 33 600 | 36 872 | 54 000 | 1 582 | 28 724 | 20 670 | 8 054 | 39% | - |
| Vote 5 - Community | | | - | - | - | - | - | _ | | _ |
| Vote 6 - Infrastructure Vote 7 - [NAME OF VOTE 7] | 1 | - | - | - | - | - | - | - | | _ |
| 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] | 1 | _ | _ | _ | _ | _ | _ | _ | | _ |
| Vote 13 - [NAME OF VOTE 13] | 1 | _ | _ | _ | _ | _ | _ | _ | | _ |
| Vote 14 - [NAME OF VOTE 14] | | _ | _ | _ | _ | _ | _ | _ | | |
| Vote 15 - [NAME OF VOTE 15] | | _ | _ | _ | _ | _ | _ | _ | | _ |
| Total Capital Multi-year expenditure | 4,7 | 38 600 | 36 872 | 54 000 | 1 582 | 28 724 | 20 670 | 8 054 | 39% | - |
| | 2 | | | | | | | | | |
| Single Year expenditure appropriation Vote 1 - EXECUTIVE & COUNCIL | 2 | _ | _ | | _ | _ | _ | _ | | _ |
| Vote 2 - FINANCE & ADMIN | 1 | 100 | - 1 710 | _ 234 | _ | _ | _ | | | |
| Vote 3 - COMMUNITY SERVICES | 1 | - | - | - | _ | _ | _ | _ | | _ |
| Vote 4 - TECHNICAL SERVICES | | 8 141 | 18 691 | 23 945 | 131 | 1 666 | 1 580 | 86 | 5% | _ |
| Vote 5 - Community | | - | - | - | - | - | - | - | | - |
| Vote 6 - Infrastructure | 1 | - | - | - | - | _ | - | _ | | - |
| Vote 7 - [NAME OF VOTE 7] | 1 | - | - | - | - | - | - | - | | - |
| 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] | Ι. | - | - | - | - | - | - | - | | - |
| Total Capital single-year expenditure Total Capital Expenditure | 4 | 8 241 46 841 | 20 401 57 273 | 24 179 78 179 | 131 1 713 | 1 666 30 390 | 1 580 22 250 | 86 8 140 | 5% 37% | - |
| | 1 | | 0/ 2/0 | | | | | 0 140 | | |
| Capital Expenditure - Standard Classification Governance and administration | | 100 | 1 710 | 224 | _ | | | | | 4 725 |
| Executive and council | | 100 | 1710 | 234 | - | - | - | | | 4 725 34 |
| Budget and treasury office | | 100 | 1 550 | 74 | | | | _ | | 4 691 |
| Corporate services | | 100 | 160 | 160 | | | | _ | | 4 001 |
| Community and public safety | 1 | 5 000 | - | - | _ | _ | | _ | | 52 |
| Community and social services | | 5 000 | | | | | | _ | | 52 |
| Sport and recreation | | | | | | | | _ | | |
| Public safety | | | | | | | | - | | |
| Housing | | | | | | | | - | | |
| Health | 1 | | | | | | | - | | |
| Economic and environmental services | | 6 641 | 1 000 | 7 944 | 131 | 1 075 | 985 | 90 | 9% | 4 829 |
| Planning and development | | | | - | | | | - | | |
| Road transport | | 6 641 | 1 000 | 7 944 | 131 | 1 075 | 985 | 90 | 9% | 4 829 |
| Environmental protection | | | | - | | | | - | | |
| Trading services | 1 | 35 100 | 54 563 | 70 001 | 1 582 | 29 315 | 21 265 | 8 050 | 38% | 30 089 |
| Electricity | | 1 500 | 7 000 | 8 350 | - | 21 | 25 | (4) | 8 1 | 1 298 |
| Water | | 33 600 | 36 872 | 54 000 | 1 582 | 28 724 | 20 670 | 8 054 | 39% | 28 791 |
| Waste water management Waste management | | | 10 691 | 7 651 | - | 570 | 570 | 0 | 0% | |
| Other | | | | _ | | | | _ | | |
| Total Capital Expenditure - Standard Classification | 3 | 46 841 | 57 273 | - 78 179 | 1 713 | 30 390 | 22 250 | 8 140 | 37% | 39 695 |
| | Ť | | | | | | | | | |
| Funded by: National Government | | 46 741 | 55 563 | 77 945 | | 30 390 | 22 250 | 8 140 | 37% | 38 938 |
| Provincial Government | | 40 / 41 | 00 003 | // 945 | | 20.220 | 22 200 | 8 140 | J170 | 30 938 |
| District Municipality | | | | - | | | | _ | | |
| Other transfers and grants | | | | _ | | | | _ | | |
| Transfers recognised - capital | | 46 741 | 55 563 | 77 945 | _ | 30 390 | 22 250 | 8 140 | 37% | 38 938 |
| Public contributions & donations | 5 | | 55 505 | | - | 00000 | | - 0 140 | 5170 | 50 50 |
| | 6 | | | _ | | | 1 | _ | | - |
| Borrowing | | | | | | | | | | |
| Borrowing Internally generated funds | Ŭ | 100 | 1 710 | 234 | | _ | | - | | 707 |

Capital expenditure is 37% more than YTD budget at February 2016.

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

| | 2014/15 | | Budget Ye | ar 2015/16 | |
|---|---------|----------|-----------|------------|-----------|
| Description | Audited | Original | Adjusted | YearTD | Full Year |
| | Outcome | Budget | Budget | actual | Forecast |
| R thousands | | | | | |
| ASSETS | | | | | |
| Current assets | | | | | |
| Cash | 12 505 | 20 040 | 17 424 | 14 972 | 12 505 |
| Call investment deposits | 5 943 | 6 000 | 6 299 | 6 103 | 5 943 |
| Consumer debtors | 43 345 | 28 697 | 50 345 | 55 814 | 43 345 |
| Other debtors | 7 078 | | 4 075 | (23 501) | 7 075 |
| Current portion of long-term receiv ables | - | | - | (0) | 3 |
| Inventory | 394 | | 401 | 394 | 394 |
| Total current assets | 69 265 | 54 737 | 78 544 | 53 781 | 69 265 |
| Non current assets | | | | | |
| Long-term receiv ables | - | | - | - | - |
| Investments | - | | - | - | - |
| Investment property | 2 061 | 1 655 | 2 061 | 2 061 | 2 061 |
| Investments in Associate | - | | - | - | - |
| Property, plant and equipment | 512 927 | 594 317 | 554 088 | 530 689 | 512 927 |
| Agricultural | - | | - | - | - |
| Biological assets | - | | - | - | - |
| Intangible assets | 59 | 1 550 | 74 | 64 | 59 |
| Other non-current assets | _ | | - | - | - |
| Total non current assets | 515 047 | 597 522 | 556 223 | 532 814 | 515 047 |
| TOTAL ASSETS | 584 312 | 652 259 | 634 767 | 586 595 | 584 312 |
| LIABILITIES | | | | | |
| Current liabilities | | | | | |
| Bank overdraft | - | | - | - | - |
| Borrowing | 911 | 800 | 911 | - | 911 |
| Consumer deposits | 742 | | 761 | 759 | 742 |
| Trade and other payables | 33 735 | - | 30 500 | 39 845 | 33 735 |
| Provisions | 941 | | 961 | - | 941 |
| Total current liabilities | 36 329 | 800 | 33 133 | 40 603 | 36 329 |
| Non current liabilities | | | | | |
| Borrowing | 2 279 | 2 857 | 1 279 | 2 533 | 2 279 |
| Provisions | 23 909 | 19 596 | 24 908 | 24 850 | 23 909 |
| Total non current liabilities | 26 188 | 22 453 | 26 188 | 27 383 | 26 188 |
| TOTAL LIABILITIES | 62 517 | 23 253 | 59 320 | 67 986 | 62 517 |
| NET ASSETS | 521 795 | 629 006 | 575 446 | 518 609 | 521 795 |
| COMMUNITY WEALTH/EQUITY | | | | | |
| Accumulated Surplus/(Deficit) | 521 795 | 629 006 | 575 446 | 518 609 | 521 795 |
| Reserves | - | - | | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 521 795 | 629 006 | 575 446 | 518 609 | 521 795 |

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

Table C7: Monthly Budget Statement - Cash Flow

| | 2014/15 | | | | Budget Year 2 | 2015/16 | | | |
|---|----------|----------|-----------|---------|---------------|----------|----------|----------|-----------|
| Description | Audited | Original | Adjusted | Monthly | YearTD | YearTD | YTD | YTD | Full Year |
| | Outcome | Budget | Budget | actual | actual | budget | variance | variance | Forecast |
| R thousands | | | | | | | | % | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Property rates, penalties & collection charges | 8 117 | 8 295 | 8 613 | | 3 810 | 4 839 | (1 028) | -21% | 6 358 |
| Service charges | 40 814 | 50 096 | 52 434 | | 22 179 | 25 048 | (2 869) | -11% | 33 237 |
| Other revenue | 5 327 | 8 671 | 14 109 | | 15 068 | 4 336 | 10 732 | 248% | 16 151 |
| Gov ernment - operating | 36 664 | 39 919 | 39 616 | | 30 462 | 19 959 | 10 502 | 53% | 34 314 |
| Government - capital | 46 841 | 55 563 | 71 001 | | 43 195 | 27 782 | 15 413 | 55% | 38 942 |
| Interest | 5 289 | 2 228 | 2 996 | | 235 | 1 114 | (880) | -79% | 2 512 |
| Dividends | | - | - | | - | - | - | | - |
| Payments | | | | | | | | | |
| Suppliers and employees | (92 298) | (96 678) | (102 401) | | (76 209) | (48 339) | 27 870 | -58% | (91 962) |
| Finance charges | (384) | (310) | (344) | | (179) | (155) | 24 | -16% | (384) |
| Transfers and Grants | | (8 967) | (8 967) | | (3 794) | (4 483) | (689) | 15% | (336) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 50 371 | 58 818 | 77 057 | - | 34 766 | 30 100 | (4 665) | -15% | 38 833 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Proceeds on disposal of PPE | _ | - | _ | - | _ | - | - | | _ |
| Decrease (Increase) in non-current debtors | _ | - | - | - | - | - | - | | - |
| Decrease (increase) other non-current receivables | _ | - | _ | - | _ | - | - | | - |
| Decrease (increase) in non-current investments | _ | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | |
| Capital assets | (39 289) | (50 007) | (71 001) | | (28 468) | (25 003) | 3 464 | -14% | (39 289) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (39 289) | (50 007) | (71 001) | - | (28 468) | (25 003) | 3 464 | -14% | (39 289) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Short term loans | _ | _ | | | _ | _ | _ | | _ |
| Borrowing long term/refinancing | _ | _ | | | _ | _ | _ | | (1 043 |
| Increase (decrease) in consumer deposits | _ | 130 | 130 | | 47 | 65 | (18) | -27% | _ |
| Payments | | | | | | | () | | _ |
| , | (1 043) | (800) | (911) | | (1 376) | (400) | 976 | -244% | _ |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | (1 043) | (670) | (781) | - | (1 328) | (335) | 993 | -297% | (286 |
| NET INCREASE/ (DECREASE) IN CASH HELD | 10 038 | 8 141 | 5 275 | _ | 4 970 | 4 762 | | | 2 124 429 |
| Cash/cash equivalents at beginning: | 19 947 | 9 310 | 18 448 | _ | 18 448 | 18 448 | | | 18 448 |
| Cash/cash equivalents at beginning. | 29 985 | 17 452 | 23 723 | | 23 418 | 23 210 | | | 2 142 877 |
| Table CZ balances to the our | | | | - | 1 | | <u> </u> | 8 | |

NC072 Umsobomvu - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R23.418 million.

The municipality started the year with a positive cashbook balance of R18.448 million. The February 2016 closing balance is R23.418 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

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

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC3 Debtors' age analysis NC072 Umsobomvu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

| Description | | | | | | | Budget | t Year 2015/16 | | | | | |
|---|------------|-----------|------------|------------|-------------|-------------|-------------|----------------|----------|--------|--------------------------|---|---|
| R thousands | NT Code | 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 over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 156 | 1 116 | 669 | 731 | 31 812 | | | | 34 484 | 32 543 | | 15 456 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 1 570 | 926 | 306 | 195 | 3 519 | | | | 6 517 | 3 714 | | 2 172 |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 312 | 246 | 213 | 196 | 7 024 | | | | 7 991 | 7 220 | | 3 042 |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 566 | 485 | 439 | 417 | 15 241 | | | | 17 148 | 15 658 | | 7 785 |
| Receivables from Exchange Transactions - Waste Management | 1600 | 234 | 353 | 334 | 327 | 19 405 | | | | 20 653 | 19 732 | | 9 452 |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | (56) | 79 | 77 | 79 | 3 136 | | | | 3 316 | 3 216 | | 420 |
| Interest on Arrear Debtor Accounts | 1810 | - | - | - | - | 7 347 | | | | 7 347 | 7 347 | | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | | | | - | - | | - |
| Other | 1900 | (8) | 0 | - | - | 13 | | | | 5 | 13 | | - |
| Total By Income Source | 2000 | 2 774 | 3 205 | 2 037 | 1 946 | 87 498 | - | - | - | 97 460 | 89 443 | - | 38 326 |
| 2014/15 - totals only | | | | | | | | | | - | - | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 629 | 498 | 284 | 152 | 1 622 | | | | 3 186 | 1 774 | | - |
| Commercial | 2300 | 1 115 | 527 | 151 | 150 | 3 664 | | | | 5 608 | 3 814 | | - |
| Households | 2400 | 1 030 | 2 180 | 1 602 | 1 644 | 82 211 | | | | 88 667 | 83 855 | | 38 326 |
| Other | 2500 | | | | | | | | | - | - | | |
| Total By Customer Group | 2600 | 2 774 | 3 205 | 2 037 | 1 946 | 87 498 | - | - | - | 97 460 | 89 443 | - | 38 326 |

The increased debtors results primarily from the year-on-year increase in billings from increased tariffs at the start of the new financial year.

Summary of Indigent Households

| Indige | nt Household Statistics | 5 | | | |
|-----------|-------------------------|------------|---------------------|---------------------|---------|
| | Indigent Households | Amount | Other Households | Total Households | |
| | 20 | 015 | | | |
| July | 2 784 | 10 529 095 | 68 518 253 | 79 047 348 | 13.32% |
| August | 2 784 | 10 996 188 | 69 220 829 | 80 217 017 | 13.71% |
| September | 2 784 | 11 294 951 | 70 198 189 | 81 493 140 | 13.86% |
| October | 2 784 | 11 689 724 | 71 264 054 | 82 953 778 | 14.09% |
| November | 2 746 | 12 092 836 | 72 403 626 | 84 496 462 | 14.31% |
| December | 2 746 | 7 855 960 | 87 818 697 | 95 674 657 | 8.21% |
| | 20 | 016 | | | |
| January | 2 746 | 8 283 186 | 79 283 776 | 87 566 962 | 9.46% |
| February | 2 746 | 10 467 463 | 78 199 648 | 88 667 111 | 11.81% |
| March | | | | 0 | #DIV/0! |

Summary of Debtors Age Analysis

| MONTH | < 30 Days | < 60 Days | < 90 Days | < 120 Days | < 150 Days | Total - | Older than 30 Days | Older than 90 days |
|-----------|------------|-----------|-----------|------------|------------|-------------|-----------------------|-----------------------|
| | | | | 201 | 5/16 | | | |
| July | 4 384 900 | 2 222 704 | 1 987 809 | 1 926 556 | 76 806 362 | 87 328 332 | 2 222 704 | 78 732 919 |
| August | 2 998 513 | 4 213 982 | 2 020 680 | 1 861 707 | 78 245 687 | 89 340 568 | 4 213 982 | 80 107 394 |
| September | 2 936 586 | 2 783 764 | 3 666 044 | 1 771 923 | 79 705 432 | 90 863 748 | 2 783 764 | 81 477 354 |
| October | 3 142 269 | 2 739 443 | 2 383 141 | 3 120 266 | 80 578 086 | 91 963 204 | 2 739 443 | 83 698 352 |
| November | 2 970 305 | 2 751 457 | 2 430 465 | 2 294 812 | 83 469 242 | 93 916 281 | 2 751 457 | 85 764 053 |
| December | 13 144 609 | 3 003 205 | 2 531 615 | 2 246 044 | 85 154 905 | 106 080 378 | 3 003 205 | 87 400 948 |
| January | 4 109 854 | 2 790 939 | 2 528 945 | 2 350 628 | 86 931 175 | 98 711 541 | 2 790 939 | 89 281 804 |
| February | 2 774 325 | 3 205 253 | 2 037 185 | 1 945 649 | 87 497 774 | 97 460 186 | 3 205 253 | 89 443 423 |

Creditors' analysis

Supporting Table SC4

Supporting Table SC4 reflects current creditors at the end of February 2016. NC072 Umsobomvu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

| Description | NT | | | | Bu | dget Year 201 | 5/16 | | | |
|------------------------------------|------|---------|---------|---------|----------|---------------|----------|---|--------|-------|
| Description | Code | 0 - | 31 - | 61 - | 91 - | 121 - | 151 - | 181 Days - | Over 1 | Total |
| R thousands | Code | 30 Days | 60 Days | 90 Days | 120 Days | 150 Days | 180 Days | 1 Year | Year | |
| Creditors Age Analysis By Customer | Туре | | | | | | | 0 | | |
| Bulk Electricity | 0100 | 1 646 | | | | | | | | 1 646 |
| Bulk Water | 0200 | - | | | | | | | | - |
| PAYE deductions | 0300 | - | | | | | | | | - |
| VAT (output less input) | 0400 | - | | | | | | | | - |
| Pensions / Retirement deductions | 0500 | - | | | | | | 000000000000000000000000000000000000000 | | - |
| Loan repayments | 0600 | - | | | | | | 0 0 0 0 | | - |
| Trade Creditors | 0700 | - | | | | | | 0 | | - |
| Auditor General | 0800 | - | | | | | | | | - |
| Other | 0900 | 364 | | | | | | | | 364 |
| Total By Customer Type | 1000 | 2 009 | - | - | - | - | - | - | - | 2 009 |

The payment of creditors is within requirements of the MFMA.

Investment portfolio analysis Supporting Table SC5

NC072 Umsobomvu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

| | | Type of | Expiry date | Accrued | Yield for the | Market | Change in | Market |
|-------------------------------------|------------|------------|-------------|--------------|---------------|-----------|-----------|--------------|
| Investments by maturity | Period of | Investment | of | interest for | month 1 | value at | market | value at end |
| Name of institution & investment ID | Investment | | investment | the month | (%) | beginning | value | of the |
| | | | | | | of the | | month |
| R thousands | Yrs/Months | | | | | month | | |
| <u>Municipality</u> | | | | | | | | |
| CAPITAL REPLACEMENT 1 | Call | Notice | Call | - | 0.0% | 84 | - | 84 |
| HOUSING DEVELOPMENT | Call | Notice | Call | - | 0.0% | 151 | - | 151 |
| HOUSING DEVELOPMENT | Call | Notice | Call | | | 24 | - | 24 |
| CAPITAL REPLACEMENT 4 | 3 Months | Notice | 3 Months | | | 126 | - | 126 |
| CAPITAL REPLACEMENT | Call | Notice | Call | | | 11 | - | 11 |
| CAPITAL REPLACEMENT 5 | Call | Notice | Call | 2 | | 397 | 2 | 399 |
| 20-7482-3674 | Call | Notice | Call | | | 5 308 | - | 5 308 |
| Municipality sub-total | | | | 2 | | 6 101 | 2 | 6 103 |
| TOTAL INVESTMENTS AND INTEREST | | | | 2 | | 6 101 | 2 | 6 103 |

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

The municipality has no long term investments.

Allocation and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

NC072 Umsobomvu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

| | 2014/15 | | - | | Budget Year 2 | 2015/16 | | | |
|--|---------|----------|----------|---------|---------------|---------|----------|----------|-----------|
| Description | Audited | Original | Adjusted | Monthly | YearTD | YearTD | YTD | YTD | Full Year |
| | Outcome | Budget | Budget | actual | actual | budget | variance | variance | Forecast |
| R thousands | | | | | | | | % | |
| RECEIPTS: | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | |
| National Government: | 35 673 | 38 234 | 38 206 | - | 28 939 | 28 939 | - | | 35 673 |
| Equitable share | 32 382 | 34 931 | 34 931 | - | 26 199 | 26 199 | - | | 32 382 |
| FINANCE MANAGEMENT | 1 800 | 1 800 | 1 932 | - | 1 800 | 1 800 | - | | 1 800 |
| MSIG | 934 | 940 | 940 | - | 940 | 940 | | | 934 |
| Mig Admin - Pmu | 557 | 563 | 403 | | - | - | | | 557 |
| Energy Efficiency and Demand Management SUBSIDY STATE | | - | - | | | | - | | |
| Other transfers and grants [insert description] | | | - | | | | - | | |
| Provincial Government: | 991 | 1 685 | 1 542 | - | 1 542 | 1 542 | - | | 991 |
| DEPT ART & CULTURE (LIBRARY) | 991 | 1 685 | 1 542 | | 1 542 | 1 542 | - | | 991 |
| YOUTH PROGRAMS | - | - | - | | | - | - | | - |
| IMMUNISATION GRANT | - | - | - | | | - | - | | - |
| Other transfers and grants [insert description] | - | - | - | | | - | - 1 | | - |
| District Municipality: | - | - | - | - | - | - | - | | - |
| DISTRICT MUNICIPALITY | - | - | - | | | - | - | | - |
| Other transfers and grants [insert description] | - | - | - | | | - | - | | - |
| Other grant providers: | - | - | - | - | - | - | - | | - |
| IEC INFRASTRUCTURE | - | - | - | | | - | - | | - |
| Other transfers and grants [insert description] | - | - | - | | | - | - | | - |
| Total Operating Transfers and Grants | 36 664 | 39 919 | 39 748 | - | 30 481 | 30 481 | - | | 36 664 |
| Capital Transfers and Grants | | | | | | | | | |
| National Government: | 43 091 | 55 563 | 77 945 | 2 000 | 12 490 | 10 490 | - | | 43 091 |
| RBIG - DWAF | 30 000 | 36 872 | 54 000 | | - | | - | | 30 000 |
| HOUSING PROJECTS | | - | - | | - | | | | |
| EEDG | - | 7 000 | 7 000 | 2 000 | 6 000 | 4 000 | | | - |
| MIG - CAPITAL | 10 591 | 10 691 | 7 651 | - | 6 090 | 6 090 | | | 10 591 |
| INEP | 1 500 | _ | 1 350 | | - | | | | 1 500 |
| EPWP | 1 000 | 1 000 | 7 944 | - | 400 | 400 | - | | 1 000 |
| Provincial Government: | - | - | - | - | - | - | - | | - |
| DISASTER | - | - | - | - | - | - | - | | - |
| DEPRT OF SAFETY | - | - | - | | | - | | | - |
| EPWP | - | - | - | | | - | - | | - |
| District Municipality: | - | - | - | - | - | - | - | | - |
| | _ | - | - | | | - | - | | _ |
| Other grant providers: | | | | | | | | | |
| Other grant providers: Kgotso Pula Nala | - | - | - | - | - | - | - | | - |
| ngoiso r uid India | - | - | - | - | - | _ | _ | | - |
| Total Capital Transfers and Grants | 43 091 | 55 563 | 77 945 | 2 000 | 12 490 | 10 490 | - | | 43 091 |
| | | | | | | | Į | | |

Grant receipts are monitored according to the payment schedules.

Supporting Table SC7(1) – Grant expenditure

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

| | 2014/15 | | | | Budget Year 2 | 015/16 | | | |
|--|---------|----------|----------|---------|---------------|--------|----------------|----------|--------------------|
| Description | Audited | Original | Adjusted | Monthly | YearTD | YearTD | YTD | YTD | Full Year |
| | Outcome | Budget | Budget | actual | actual | budget | variance | variance | Forecast |
| R thousands | | | | | | | | % | |
| EXPENDITURE | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | |
| National Government: | 35 673 | 38 234 | 38 206 | 82 | 6 050 | 6 135 | 197 | 3.2% | 35 673 |
| Equitable share | 32 382 | 34 931 | 34 931 | | 4 064 | 4 483 | (419) | -9.4% | 32 382 |
| FINANCE MANAGEMENT | 1 800 | 1 800 | 1 932 | 46 | 1 312 | 900 | 412 | 45.8% | 1 800 |
| MSIG | 934 | 940 | 940 | 36 | 675 | 470 | 205 | 43.5% | 934 |
| MIG ADMIN - PMU | 557 | 563 | 403 | | - | 281 | | | 557 |
| Energy Efficiency and Demand Management SUBSIDY STATE | | - | - | | | | - | | - |
| Other transfers and grants [insert description] | | | - | | | | - | | - |
| Provincial Government: | 992 | 1 685 | 1 542 | - | 297 | 767 | (470) | -61.2% | - |
| DEPT ART & CULTURE (LIBRARY) | 992 | 1 685 | 1 542 | | 297 | 767 | (470) | -61.2% | - |
| YOUTH PROGRAMS | _ | - | - | | | - | – [–] | | - |
| IMMUNISATION GRANT | _ | - | - | | | - | - | | - |
| Other transfers and grants [insert description] | - | - | - | | | - | - | | - |
| District Municipality: | - | - | - | - | - | - | - | | - |
| DISTRICT MUNICIPALITY | _ | _ | - | | | - | - | | - |
| Other transfers and grants [insert description] | - | - | - | | | - | - | | - |
| Other grant providers: | - | - | - | - | - | - | - | | - |
| IEC INFRASTRUCTURE | - | - | - | | | - | - | | - |
| Other transfers and grants [insert description] | - | - | _ | | | _ | | | - |
| Total operating expenditure of Transfers and Grants: | 36 665 | 39 919 | 39 748 | 82 | 6 348 | 6 902 | (273) | -4.0% | 35 673 |
| Capital expenditure of Transfers and Grants | | | | | | | | | |
| National Government: | 43 091 | 55 563 | 77 945 | 2 488 | 32 746 | 26 952 | 11 692 | 43.4% | 43 091 |
| RBIG - DWAF | 30 000 | 36 872 | 54 000 | 1 582 | 28 724 | 17 606 | 11 118 | 63.1% | 30 000 |
| HOUSING PROJECTS | | _ | _ | | - | | _ | | |
| EEDG | - | 7 000 | 7 000 | - | - | 3 500 | | | - |
| MIG - CAPITAL | 10 591 | 10 691 | 7 651 | 775 | 2 948 | 5 346 | | | 10 59 [.] |
| INEP | 1 500 | _ | 1 350 | | _ | | | | 1 500 |
| EPWP | 1 000 | 1 000 | 7 944 | 131 | 1 075 | 500 | 575 | 114.9% | 1 000 |
| Provincial Government: | - | - | - | - | - | - | - | | 2 500 |
| DISASTER | - | - | - | | | - | - | | 2 500 |
| DEPRT OF SAFETY | _ | - | - | | | - | | | - |
| EPWP | _ | - | _ | | | _ | - | | - |
| District Municipality: | - | - | - | - | - | - | - | | - |
| | - | - | - | | | - | - | | - |
| | - | - | - | | | - | - | | - |
| Other grant providers: | - | - | - | - | - | - | - | | - |
| Kgotso Pula Nala | - | | - | | | | - | İ | |
| | | F | | | | ** *** | - | | |
| Total capital expenditure of Transfers and Grants | 43 091 | 55 563 | 77 945 | 2 488 | 32 746 | 26 952 | 11 692 | 43.4% | 45 591 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | 79 756 | 95 482 | 117 693 | 2 571 | 39 094 | 33 853 | 11 420 | 33.7% | 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 - M08 February

| | | | Budget Year 2015/ [,] | 16 | |
|--|---|----------------|--------------------------------|--------------|--------------|
| Description | Approved Rollover 2014/15 | 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: | _ | - | - | - | |
| DEPT ART & CULTURE (LIBRARY) | | | | - | |
| IMMUNISATION GRANT | | | | - | |
| Other transfers and grants [insert description] | | | | - | |
| District Municipality: | _ | _ | - | _ | |
| DISTRICT MUNICIPALITY | | | | | |
| Other grant providers: | _ | - | - | - | |
| IEC INFRASTRUCTURE | | | | | |
| Total operating expenditure of Approved Roll-overs | - | - | - | - | |
| Capital expenditure of Approved Roll-overs | | | | | |
| National Government: | 6 944 | | 6 944 | - | |
| RBIG - DWAF | 6 944 | - | 6 944 | - | |
| Provincial Government: | _ | - | - | - | |
| | | | | - | |
| District Municipality: | - | - | - | - | |
| Other grant providers: | _ | _ | _ | - | |
| | *************************************** | | | - | |
| Total capital expenditure of Approved Roll-overs | 6 944 | - | 6 944 | - | |
| TOTAL EXPENDITURE OF APPROVED ROLL-OVERS | 6 944 | - | 6 944 | - | |

A Roll over application was submitted to Provincial Treasury by the end of August 2015 for the unspent MIG (R6.9 million) and FMG (R132 thousand). Approval letter was received on the 01st of October 2015 from National Treasury for both grants. The MIG roll-over had been spent by the end of November 2015. The FMG roll-over has been done we are only waiting for the final report before payment.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

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

| | 2014/15 | | | | Budget Year 2 | 015/16 | | | |
|---|---------|----------|----------|---------|---------------|--------|----------|----------|-----------|
| Summary of Employee and Councillor remuneration | Audited | Original | Adjusted | Monthly | YearTD | YearTD | YTD | YTD | Full Year |
| | Outcome | Budget | Budget | actual | actual | budget | variance | variance | Forecast |
| R thousands | | | ~~~~~~ | | | | ļ | % | |
| | A | В | С | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | |
| Basic Salaries and Wages | 2 563 | 3 092 | 3 122 | 313 | 1 879 | 2 061 | (182) | -9% | 3 092 |
| Pension and UIF Contributions | - | - | - | - | - | - | - | | - |
| Medical Aid Contributions | - | - | - | - | - | - | - | L | - |
| Motor Vehicle Allow ance | 224 | - | - | 20 | 118 | - | 118 | #DIV/0! | - |
| Cellphone Allow ance | 209 | - | - | 17 | 139 | - | 139 | #DIV/0! | - |
| Housing Allow ances | - | - | - | - | - | - | - | | - |
| Other benefits and allow ances | - | - | - | - | - | - | - | | - |
| Sub Total - Councillors | 2 996 | 3 092 | 3 122 | 350 | 2 137 | 2 061 | 76 | 4% | 3 092 |
| % increase | | 3.2% | 4.2% | | | | | | 3.2% |
| Senior Managers of the Municipality | | | | | | | | | |
| Basic Salaries and Wages | 3 084 | 2 850 | 2 888 | 238 | 1 663 | 1 663 | 0 | 0% | |
| Pension and UIF Contributions | - | | - | | | | - 1 | | |
| Medical Aid Contributions | - | | - | | | | - 1 | | |
| Overtime | - | | - | | | | - | | |
| Performance Bonus | 348 | 336 | 336 | | | | - 1 | | |
| Motor Vehicle Allow ance | 556 | 513 | 513 | 38 | 267 | 255 | 11 | 4% | |
| Cellphone Allow ance | - | | - | | | | - 1 | | |
| Housing Allow ances | 12 | 13 | 13 | 5 | 32 | 7 | 25 | 340% | |
| Other benefits and allow ances | - | | - | | | | - | | |
| Payments in lieu of leave | - | | - | | | | - 1 | | |
| Long service awards | - | | - | | | | - 1 | | |
| Post-retirement benefit obligations | - | | - | | | | - 1 | | |
| Sub Total - Senior Managers of Municipality | 4 000 | 3 712 | 3 750 | 281 | 1 961 | 1 925 | 36 | 2% | - |
| % increase | | -7.2% | -6.3% | | | | | | |
| Other Municipal Staff | | | | | | | | | |
| Basic Salaries and Wages | 22 161 | 26 750 | 27 723 | 2 022 | 16 405 | 18 071 | (1 666) | -9% | 29 600 |
| Pension and UIF Contributions | 3 674 | 4 474 | 4 937 | 330 | 2 646 | 2 982 | (336) | | 4 474 |
| Medical Aid Contributions | 736 | 894 | 806 | 68 | 487 | 596 | (109) | 1 | 894 |
| Overtime | 1 307 | 1 050 | 2 126 | 95 | 886 | 700 | 186 | 27% | 1 050 |
| Performance Bonus | | | - | | | | _ | 2.70 | - |
| Motor Vehicle Allow ance | | | (3) | | | | _ | | 438 |
| Cellphone Allow ance | · _ | | (0) | | | | _ | | - |
| Housing Allow ances | 36 | | 5 | | | | _ | | 13 |
| Other benefits and allow ances | 2 533 | 3 871 | 588 | 632 | 2 039 | 2 580 | (541) | -21% | 3 871 |
| Payments in lieu of leave | - | - | 2 039 | - | | - | | | - |
| Long service awards | - | - | - 2 000 | - | - | · _ | _ | | - |
| Post-retirement benefit obligations | 298 | 201 | 341 | - | - | 134 | (134) | -100% | 201 |
| Sub Total - Other Municipal Staff | 30 745 | 37 239 | 38 562 | 3 147 | 22 463 | 25 064 | (2 601) | <u> </u> | 40 540 |
| % increase | | 21.1% | 25.4% | | | | | | 31.9% |
| Total Parent Municipality | 37 741 | 44 043 | 45 434 | 3 779 | 26 561 | 29 050 | (2 489) | -9% | 43 631 |
| Unpaid salary, allowances & benefits in arrears: | | · | <u> </u> | | | | | | |
| TOTAL SALARY, ALLOWANCES & BENEFITS | 37 741 | 44 043 | 45 434 | 3 779 | 26 561 | 29 050 | (2 489) | -9% | 43 631 |
| % increase | | 16.7% | 20.4% | | | | | | 15.6% |
| TOTAL MANAGERS AND STAFF | 34 745 | 40 951 | 42 312 | 3 428 | 24 425 | 26 989 | (2 564) | -10% | 40 540 |

SDBIP

The results of the Comprehensive Quarterly report will be tabled in Council.

Financial Performance

Supporting Table SC2 NC072 Umsobomvu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

| Department of financial in director | Decis of colouistics | 2014/15 | A · · · · · | Budget Yea | | E.U.Y |
|--|--|---------|--------------------|------------|---------|-----------|
| Description of financial indicator | Basis of calculation | Audited | Original | Adjusted | YearTD | Full Year |
| | | Outcome | Budget | Budget | actual | Forecast |
| Borrowing Management | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | -0.5% | 17.9% | 20.2% | 0.2% | 2.5% |
| Borrow ed funding of 'ow n' capital ex penditure | Borrowings/Capital expenditure ex cl. transfers and grants | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Safety of Capital | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | 7.1% | 0.6% | 5.7% | 8.2% | 7.1% |
| Gearing | Long Term Borrowing/ Funds & Reserves | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Liquidity</u> | | | | | | |
| Current Ratio | Current assets/current liabilities | 190.7% | 6841.0% | 237.1% | 132.5% | 190.7% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 50.8% | 3254.5% | 71.6% | 51.9% | 50.8% |
| Revenue Management | | | | | | |
| Annual Debtors Collection Rate | Last 12 Mths Receipts/ Last 12 Mths Billing | | | | | |
| (Pay ment Lev el %) | | | | | | |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 45.6% | 24.4% | 43.1% | 40.7% | 42.9% |
| 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 | 0/ Maluma (units available and an argumented large | | | | | |
| Electricity Distribution Losses | % Volume (units purchased and generated less units sold)/units purchased and generated | | | | | |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and own source | | | | | |
| Employ ee costs | Employ ee costs/Total Revenue - capital revenue | 31.1% | 34.6% | 33.5% | 30.8% | 34.6% |
| 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 | 26.2% | 20.6% | 23.6% | 0.3% | 2.9% |
| 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 cov erage | (Av ailable cash + Investments)/monthly fixed operational expenditure | | | | | |
| Monetary assets | | 18 448 | 26 040 | 23 723 | 21 075 | 18 448 |
| Total Revenue (excluding capital transfers and con | ntributions) | 110 547 | 117 530 | 126 370 | 79 386 | 117 530 |
| Transfers recognised - operational | - / | 35 708 | 39 356 | 39 748 | 30 462 | 39 350 |
| Transfers recognised - capital | | 38 236 | 56 126 | 77 945 | | 56 120 |
| Debt service payments | | 4 246 | 1 428 | 2 085 | (1 555) | (384 |
| Outstanding debtors (receiv ables) | | 50 423 | 28 697 | 54 420 | 32 313 | 50 423 |
| Annual services revenue | | 49 213 | 58 979 | 61 506 | 33 950 | 00 420 |
| Cash + investments | Including LT investments | 18 448 | 26 040 | 23 723 | 21 075 | 18 44 |
| Fixed operational expend. (monthly) | | 0++ 0 | 20 040 | 20120 | 2.070 | |
| Longstanding debtors outstanding | | | | | | |
| Longstanding debtors recovered | | | | | | |
| | | | | | | |

Capital programme performance

Supporting Table SC12

| | 2014/15 | Budget Year 2015/16 | | | | | | | | | |
|---------------------------------------|--------------------|---------------------|--------------------|-------------------|-------------------|------------------|-----------------|-----------------|----------------------------------|--|--|
| Month | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | Year TD actual | YearTD budget | YTD variance | YTD variance | % spend of Original Budget | | |
| R thousands | | | | | | | | % | | | |
| Monthly expenditure performance trend | | | | | | | | | | | |
| July | 4 733 | 3 250 | 6 495 | 1 148 | 1 148 | 6 495 | 5 348 | 82.3% | 3% | | |
| August | 4 733 | 3 167 | 6 495 | 1 288 | 2 435 | 12 991 | 10 556 | 81.3% | 6% | | |
| September | 4 733 | 3 167 | 6 495 | 2 459 | 4 895 | 19 486 | 14 592 | 74.9% | 12% | | |
| October | 4 733 | 3 167 | 6 495 | 5 488 | 10 383 | 25 982 | 15 599 | 60.0% | 26% | | |
| November | 4 733 | 3 167 | 6 495 | 3 583 | 13 965 | 32 477 | 18 512 | 57.0% | 34% | | |
| December | 4 733 | 3 167 | 6 495 | 5 174 | 19 140 | 38 973 | 19 833 | 50.9% | 47% | | |
| January | 4 733 | 3 167 | 6 495 | 9 577 | 28 717 | 45 468 | 16 751 | 36.8% | 71% | | |
| February | 4 733 | 3 667 | 6 495 | 1 713 | 30 430 | 51 964 | 21 534 | 41.4% | 75% | | |
| March | 4 733 | 3 667 | 6 495 | | | 58 459 | - | | | | |
| April | 4 733 | 3 717 | 6 495 | | | 64 954 | - | | | | |
| Мау | 4 733 | 3 167 | 6 495 | | | 71 450 | - | | | | |
| June | 4 733 | 4 083 | 6 495 | | | 77 945 | - | | | | |
| Total Capital expenditure | 56 792 | 40 550 | 77 945 | 30 430 | | | | | | | |

NC072 Umsobomvu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

Other supporting documentation Supporting Table SC13a NC072 Umsobomvu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

| | 2014/15 Budget Statement - capital expenditure on new assets by asset class - Mu6 February Budget Year 2015/16 | | | | | | | | | |
|--|---|-------------------|-------------------|---------|--------|----------|----------|----------|-----------|--|
| Description | Audited | Original | Adjusted | Monthly | YearTD | YearTD | YTD | YTD | Full Year | |
| | Outcome | Budget | Budget | actual | actual | budget | variance | variance | Forecast | |
| R thousands | | | | | | | | % | | |
| Capital expenditure on new assets by Asset Class/S | ub-class | | | | | | | | | |
| Infrastructure | 41 741 | 55 563 | 77 945 | 1 713 | 37 334 | 29 209 | (8 125) | -27.8% | 39 000 | |
| Infrastructure - Road transport | 6 641 | 1 000 | 7 944 | 131 | 8 019 | 7 944 | (75) | -0.9% | 6 000 | |
| Roads, Pavements & Bridges | 6 641 | 1 000 | 7 944 | 131 | 8 019 | 7 944 | (75) | -0.9% | 6 000 | |
| Storm water | - | - | - | | | - | | | - | |
| Infrastructure - Electricity | 1 500 | 7 000 | 8 350 | - | 21 | 25 | 4 | 14.3% | 1 500 | |
| Generation | - | 7 000 | - 7.000 | | 04 | - | - | 44.00/ | - | |
| Transmission & Reticulation Street Lighting | 1 500 | 7 000 | 7 000 1 350 | - | 21 | 25 | 4 | 14.3% | 1 500 | |
| Infrastructure - Water | 33 600 | 36 872 | 54 000 | 1 582 | 28 724 | 20 670 | (8 054) | -39.0% | 31 500 | |
| Dams & Reservoirs | - | 00 012 | - | 1 002 | 20124 | - 20 010 | (0 004) | 00.070 | - | |
| Water purification | 33 600 | 36 872 | 54 000 | 1 582 | 28 724 | 20 670 | (8 054) | -39.0% | 31 500 | |
| Reticulation | - | | - | | | - | - | | - | |
| Infrastructure - Sanitation | - | 10 691 | 7 651 | - | 570 | 570 | - 1 | | - | |
| Reticulation | | | - | | | - | | | - | |
| Sewerage purification | | 10 691 | 7 651 | - | 570 | 570 | | | - | |
| Infrastructure - Other | - | - | - | - | - | - | - 1 | | - | |
| Waste Management | - | - | - | | | - | - | | - | |
| Transportation | - | - | - | | | - | - | | - | |
| Gas | - | - | - | | | - | - | | - | |
| Other | - | - | - | | | - | - | | - | |
| <u>Community</u> | 5 000 | - | _ | | | _ | - | | | |
| Parks & gardens | - | | | | | - | | | - | |
| Sportsfields & stadia | - | | | | | - | | | - | |
| Swimming pools | - | | | | | - | - | | - | |
| Community halls | 5 000 | - | | | | - | | | - | |
| Libraries Recreational facilities | - | | | | | - | | | - | |
| Fire, safety & emergency | | | | | | _ | _ | | _ | |
| Security and policing | _ | | | | | _ | | | _ | |
| Buses | - | | | | | - | - | | - | |
| Clinics | - | | | | | - | | | - | |
| Museums & Art Galleries | - | | | | | - | - 1 | | - | |
| Cemeteries | - | | | | | - | | | - | |
| Social rental housing | - | | | | | - | - 1 | | - | |
| Other | - | | | | | - | | | - | |
| Heritage assets | - | - | - | - | - | - | | | - | |
| Buildings | - | - | - | | | - | | | - | |
| Other | - | - | - | | | - | - | | - | |
| Investment properties | - | - | - | - | - | - | - | | - | |
| Housing development | - | - | - | | | - | | | - | |
| Other | - | - | - | | | - | - | | - | |
| Other assets General vehicles | 85 | 160 160 | 160 160 | - | - | - | - | | - | |
| Specialised vehicles | _ | 160 | 160 | - | - | - | | | | |
| Plant & equipment | _ | _ | _ | - | _ | _ | | | _ | |
| Computers - hardware/equipment | - 85 | - | | | | _ | - | | _ | |
| Furniture and other office equipment | - | | | | | _ | - | | _ | |
| Abattoirs | _ | | | | | - | | | - 1 | |
| Markets | - | | | | | - | - 1 | | - | |
| Civic Land and Buildings | - | | | | | - | | | - | |
| Other Buildings | - | | | | | - | - | | - | |
| Other Land | - | | | | | - | | | - | |
| Surplus Assets - (Investment or Inventory) | - | | | | | - | - | | - | |
| Other | - | | | | | - | - | | - | |
| Agricultural assets | _ | - | - | - | _ | - | - | | - | |
| List sub-class | - | - | - | | | - | - | | - | |
| | | | | | | | | | | |
| Biological assets | - | - | - | - | - | - | - 10 | | - 1 | |
| List sub-class | - | - | - | - | - | - | - | | - | |
| | | | | | | | | | | |
| Intangibles | 15 | 1 550 | 74 | _ | _ | 1 550 | 1 550 | 100.0% | 1 550 | |
| Computers - software & programming | - | - | - | - | - | - | - | | - | |
| Other | 15 | 1 550 | 74 | - | _ | 1 550 | 1 550 | 100.0% | 1 550 | |
| Total Capital Expenditure on new assets | 46 841 | 57 273 | 78 179 | 1 713 | 37 334 | 30 759 | (6 575) | Į | 40 550 | |

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

| Description | 2014/15 | | | ······· | Budget Year 2 | 7 | VTD | VTD | |
|---|-----------------|-----------------|----------|---------|---------------|--------|----------|---------------|-----------|
| Description | Audited | Original | Adjusted | Monthly | YearTD | YearTD | YTD | YTD | Full Year |
| R thousands | Outcome | Budget | Budget | actual | actual | budget | variance | variance % | Forecast |
| Capital expenditure on renewal of existing assets | by Asset Class/ | l /Sub-class | | | | | 1 | /0 | |
| | | | | | | | | | |
| Infrastructure Infrastructure - Road transport | - | - | - | - | - | - | | | - |
| Roads, Pavements & Bridges | - | _ | - | - | - | _ | _ | | - |
| Storm water | | | | | | | _ | | |
| Infrastructure - Electricity | - | _ | _ | _ | _ | _ | _ | | - |
| Generation | | | | | | | - | | |
| Transmission & Reticulation | | | | | | | - | | |
| Street Lighting | | | | | | | - | | |
| Infrastructure - Water | - | - | - | - | - | - | - 1 | | - |
| Dams & Reservoirs | | | | | | | - | | |
| Water purification | | | | | | | - | | |
| Reticulation | | | | | | | - | | |
| Infrastructure - Sanitation | - | - | - | - | - | - | - | | - |
| Reticulation | | | | | | | - | | |
| Sewerage purification | | | | | | | - | | |
| Infrastructure - Other | - | - | - | - | - | - | - | | - |
| Waste Management | | | | | | | - | | |
| Transportation | 1 | | | | | | - | | |
| Gas | 1 | | | | | | - | | |
| Other | 1 | | | | | | - | | |
| Community | - | - | - | - | - | - | - | | - |
| Parks & gardens | | | | | | | - | | |
| Sportsfields & stadia | | | | | | | - | | |
| Sw imming pools | | | | | | | - | | |
| Community halls | | | | | | | - 1 | | |
| 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 v ehicles | 1 | | | | | | - | | |
| Specialised vehicles | - | - | - | - | - | - | - | | - |
| Plant & equipment | 1 | | | | | | - | | |
| Computers - hardware/equipment | 1 | | | | | | - | | |
| Furniture and other office equipment | 1 | | | | | | - | | |
| Abattoirs Markets | 1 | | | | | | - | | |
| | | | | | | | - | | |
| Civic Land and Buildings Other Buildings | | | | | | | - | | |
| Other Land | 1 | | | | | | _ | | |
| Surplus Assets - (Investment or Inventory) | 1 | | | | | | _ | | |
| Other | 1 | | | | | | _ | | |
| | 1 | | | | | | _ | | |
| Agricultural assets | | - | - | - | _ | - | - | | _ |
| List sub-class | 1 | | | | | | - | | |
| | 1 | | | | | | - | | |
| | | 1 | _ | - | - | - | - | | - |
| Biological assets | - | - | | | | | | | |
| Biological assets List sub-class | | - | _ | | | | - 1 | | |
| | | - | | | | | | | |
| List sub-class | | | | _ | _ | _ | | | - |
| List sub-class | | | | | _ | _ | - | | _ |
| | | | | | _ | | - | | |

Supporting Table SC13c

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

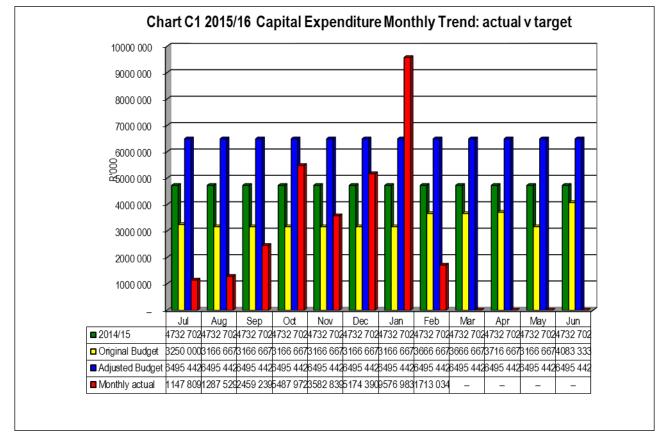
| D <i></i> | | 2014/15 Budget Year 2015/16 | | | | | | | |
|---|--------------------|-----------------------------|--------------------|-------------------|------------------|------------------|-----------------|-----------------|-----------------------|
| Description | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | | | | | | | ļ | % | |
| Repairs and maintenance expenditure by Asset Cl | ass/Sub-class | | | | | | | | |
| Infrastructure | 2 046 | 1 831 | 2 331 | 151 | 1 402 | 1 221 | (182) | <u> </u> | 1 831 |
| Infrastructure - Road transport | 422 | 370 | 370 | 11 | 206 | 247 | 40 | 16.3% | 370 |
| Roads, Pavements & Bridges | 422 | 370 | 370 | 11 | 206 | 247 | 40 | 16.3% | 370 |
| Storm water | - | - | - | - | - | - | - | 00.00/ | - |
| Infrastructure - Electricity Generation | 1 050 | 811 | 1 261 _ | 42 | 686 _ | 541 | (145) | -26.8% | 811 |
| Transmission & Reticulation | - 916 | - 591 | - 1 041 | - 42 | - 686 | | (292) | -74.0% | |
| Street Lighting | 134 | 220 | 220 | - | _ | 147 | (232) | 100.0% | 220 |
| Infrastructure - Water | 351 | 350 | 400 | 97 | 477 | 233 | (244) | 1 | 35 |
| Dams & Reservoirs | _ | - | _ | _ | _ | | _ | | _ |
| Water purification | - | - | - | - | - | - | - | | _ |
| Reticulation | 351 | 350 | 400 | 97 | 477 | 233 | (244) | -104.4% | 35 |
| Infrastructure - Sanitation | 224 | 300 | 300 | 1 | 33 | 200 | 167 | 83.3% | 300 |
| Reticulation | - | - | - | - | - | - | - 1 | | - |
| Sewerage purification | 224 | 300 | 300 | 1 | 33 | 200 | 167 | 83.3% | 300 |
| Infrastructure - Other | - | - | - | - | - | - | - 1 | | - |
| Waste Management | - | - | - | - | - | - | - | | - |
| Transportation | - | - | - | - | - | - | - | | - |
| Gas | - | - | - | - | - | - | - | | - |
| Other | - | - | - | - | - | - | - | | - |
| Community | 9 | 30 | 10 | - | 6 | 20 | 14 | 71.7% | 3(|
| Parks & gardens | 6 | 10 | 10 | - | 2 | 7 | 5 | 70.1% | 1(|
| Sportsfields & stadia | - | - | - | - | - | - | - | | - |
| Swimming pools | - | - | - | - | - | - | - | | - |
| Community halls | - | - | - | - | - | - | - | | - |
| Libraries | - | - | - | - | - | - | - | | - |
| Recreational facilities | - | - | - | - | - | - | - | | - |
| Fire, safety & emergency | 3 | 20 | - | - | 4 | 13 | 9 | 72.5% | 20 |
| Security and policing | - | - | - | - | - | - | - | | - |
| Buses | - | - | - | - [| - | - | - | | - |
| Clinics | - | - | - | - | _ | - | - | | - |
| Museums & Art Galleries Cemeteries | - | - | - | - | _ | - | | | - |
| | _ | _ | _ | _ | _ | _ | _ | | - |
| Social rental housing Other | _ | _ | _ | _ | _ | _ | _ | | |
| Heritage assets | _ | _ | _ | _ | _ | _ | _ | | _ |
| Buildings | | | _ | _ | _ | | _ | <u> </u> | _ |
| Other | _ | _ | _ | - | _ | _ | _ | | _ |
| | | | | | | | | - | |
| Investment properties | _ | - | - | - | - | - | - | | - |
| Housing development Other | - | - | - | - [| - | - | - | | _ |
| Other assets | 1 818 | 1 364 | 1 702 | 140 | 987 | 909 | (77) | -8.5% | 1 364 |
| General vehicles | 686 | 854 | 1 107 | 93 | 682 | 570 | (113) | \$ | 854 |
| Specialised vehicles | - | _ | _ | - | _ | _ | - | | _ |
| Plant & equipment | 167 | 298 | 294 | 3 | 48 | 199 | 151 | 76.0% | 298 |
| Computers - hardw are/equipment | _ | _ | _ | - | _ | _ | - | | _ |
| Furniture and other office equipment | 9 | 44 | 50 | 15 | 16 | 29 | 14 | 46.3% | 44 |
| Abattoirs | - | - | - | - | - | - | - | | - |
| Markets | - | - | - | - | - | - | - | | - |
| Civic Land and Buildings | - | - | 248 | - | - | - | - | | - |
| Other Buildings | 955 | 165 | - | 30 | 241 | 110 | (131) | 2 | 16 |
| Other Land | 1 | 3 | 3 | - | - | 2 | 2 | 100.0% | : |
| Surplus Assets - (Investment or Inventory) | | - | - | - | - | - | - | | - |
| Other | - | - | - | - | - | - | - | | - |
| Agricultural assets | _ | _ | - | - | - | _ | | | _ |
| List sub-class | - | - | - | - | - | - | - | [| - |
| | 1 | | | | | | - | | |
| Biological assets | _ | - | - | - | _ | _ | - | | _ |
| List sub-class | - | - | - | - | - | - | - | <u>.</u> | - |
| | 1 | | | | | | - | | |
| Intangibles | 1 | _ | | _ | _ | _ | - | | |
| Intangibles | - | - | - | | - | - | - | | - |
| | | | | | | _ | , – | | |
| Computers - software & programming Other | _ | _ | _ | - | _ | - | - | | - |

Supporting Table SC13d

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

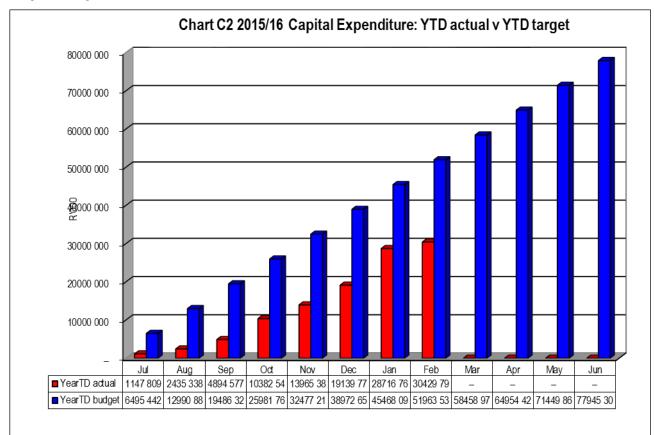
| | 2014/15 Budget Statement - depreciation by asset class - Muo February 2014/15 Budget Year 2015/16 | | | | | | | | | |
|--|--|----------|----------|---------|--------------------|--------|----------|----------|-----------|--|
| Description | Audited | Original | Adjusted | Monthly | YearTD | YearTD | YTD | YTD | Full Year | |
| | Outcome | Budget | Budget | actual | actual | budget | variance | variance | Forecast | |
| R thousands | outcome | Duuget | Duager | uotuui | uotuui | buuget | Variance | % | 10100001 | |
| Depreciation by Asset Class/Sub-class | | | | | | | | ,,, | | |
| | | | | | | | | | | |
| Infrastructure | 18 576 | 18 576 | 18 627 | 1 548 | 10 836 | 10 836 | - | | - | |
| Infrastructure - Road transport | - | - | - | - | - | - | - | | - | |
| Roads, Pavements & Bridges | | | | | | | - | | | |
| Storm water | | | | | | | - | | | |
| Infrastructure - Electricity | 2 785 | 2 785 | 1 297 | 232 | 1 625 | 1 625 | - | | - | |
| Generation | | | - | | | | - | | | |
| Transmission & Reticulation | 2 785 | 2 785 | 1 297 | 232 | 1 625 | 1 625 | - | | | |
| Street Lighting | | | - | | | | - | | | |
| Infrastructure - Water | 12 351 | 12 351 | 12 729 | 1 029 | 7 205 | 7 205 | - | | - | |
| Dams & Reservoirs | | | - | | | | - | | | |
| Water purification | | | - | | | | - | | | |
| Reticulation | 12 351 | 12 351 | 12 729 | 1 029 | 7 205 | 7 205 | - | | | |
| Infrastructure - Sanitation | 2 828 | 2 828 | 3 799 | 236 | 1 649 | 1 649 | - | | - | |
| Reticulation | 2 828 | 2 828 | 3 799 | 236 | 1 649 | 1 649 | - | | | |
| Sewerage purification | | | - | | | | - | | | |
| Infrastructure - Other | 612 | 612 | 803 | 51 | 357 | 357 | _ | | _ | |
| Waste Management | 612 | 612 | 803 | 51 | 357 | 357 | _ | | | |
| Transportation | 012 | 012 | | 01 | 001 | 557 | _ | | | |
| Gas | | | _ | | | | _ | | | |
| | | | - | | | | - | | | |
| Other | | | - | | l | | - | | | |
| Community | 2 | 2 | 734 | 0 | 1 | 1 | - | | - | |
| Parks & gardens | | | - | | | | - | | | |
| Sportsfields & stadia | | | - | | | | - | | | |
| Sw imming pools | | | - | | | | - | | | |
| Community halls | | | _ | | | | - | | | |
| Libraries | | | _ | | | | _ | | | |
| Recreational facilities | | | _ | | | | _ | | | |
| Fire, safety & emergency | | | _ | | | | _ | | | |
| Security and policing | | | _ | | | | - | | | |
| | | | - | | | | - | | | |
| Buses | | | - | | | | - | | | |
| Clinics | | | - | | | | - | | | |
| Museums & Art Galleries | | | - | | | | - | | | |
| Cemeteries | 2 | 2 | 734 | 0 | 1 | 1 | - | | | |
| Social rental housing | | | - | | | | - | | | |
| Other | | | - | | | | - | | | |
| Heritage assets | - | - | - | - | - | - | - | | - | |
| Buildings | | | | | | | - | | | |
| Other | | | | | | | - | | | |
| Investment properties | _ | _ | _ | _ | _ | _ | _ | | | |
| | | - | - | - | - | - | - | | - | |
| Housing development | | | | | | | - | | | |
| Other | 5 050 | 5 005 | | 400 | a a z a | o 070 | - | | | |
| Other assets | 5 256 | 5 265 | 10 119 | 439 | 3 072 | 3 072 | - | | - | |
| General vehicles | | | | | | | - | | | |
| Specialised vehicles | - | - | - | - | - | - | - | | - | |
| Plant & equipment | | | - | | 1 | | - | | | |
| Computers - hardware/equipment | | | - | | | | - | | | |
| Furniture and other office equipment | | | - | | | | - | | | |
| Abattoirs | | | - | | | | - | | | |
| Markets | | | - | | | | - | | | |
| Civic Land and Buildings | | | - | | | | - | | | |
| Other Buildings | 4 379 | 4 389 | 9 617 | 366 | 2 560 | 2 560 | - | | | |
| Other Land | | | _ | | | | - | | | |
| Surplus Assets - (Investment or Inventory) | | | _ | | | | _ | | | |
| Other | 877 | 877 | 502 | 73 | 512 | 512 | _ | | | |
| | | | | | I | | _ | | | |
| Agricultural assets | - | - | - | - | - | - | - | | - | |
| List sub-class | | | | | | | - | | | |
| | | | | | | | - | | | |
| Biological assets | _ | - | - | _ | _ | _ | - | | _ | |
| List sub-class | | | | | | | _ | | | |
| | | | | | | | _ | | | |
| | | | | | 1 | | - | | | |
| <u>Intangibles</u> | - | - | - | - | - | - | - | | - | |
| Computers - software & programming | | | | | | | - | | | |
| Other | | | | | | | - | | | |
| Total Depreciation | 23 834 | 23 844 | 29 480 | 1 987 | 13 909 | 13 909 | - | | _ | |
| iotal Depreciation | 23 034 | 23 044 | 29 400 | 1 30/ | 12 909 | 12 303 | - | | - | |

Other supporting documentation Section 71 charts

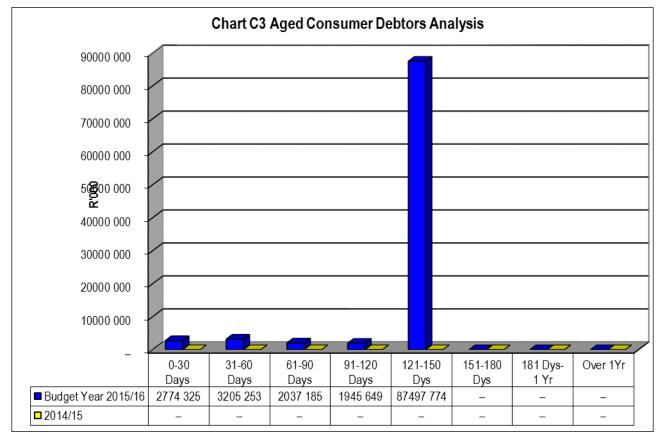


Capital expenditure monthly trend - actual vs target

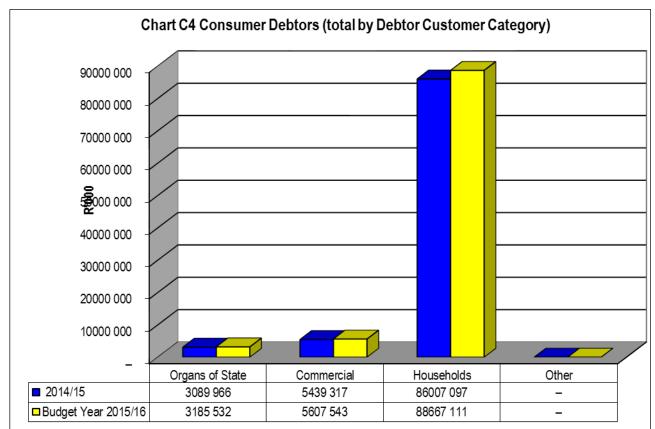
Capital expenditure – YTD actual vs YTD trend



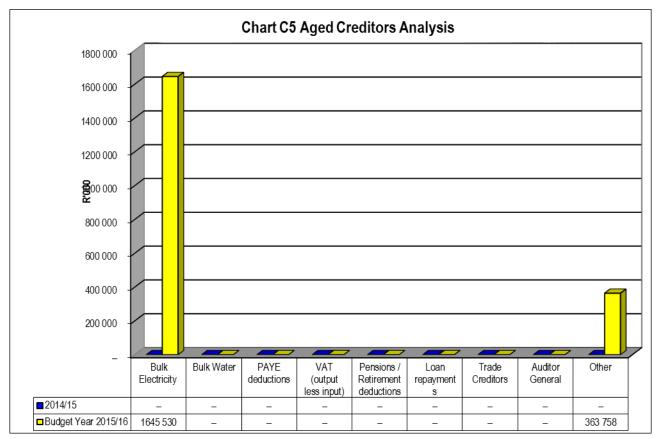
Debtors Age Analysis



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 report on the implementation of the budget and financial state of affairs of the municipality.

For the month ending 29 February 2016 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name: AC MPELA

Municipal Manager of Umsobomvu Local Municipality (NC072)

Signature:

Date: 14 MARCH 2016