



# Monthly Budget Statement

## December 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 first quarter ended 31 December 2016 will be tabled in a separate comprehensive quarterly 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 December 2016 is at 28.8% of the budgeted revenue. The expenditure reflects spending of 22.5% against the budgeted expenditure. Capital expenditure amounts to R5.707m, or 19.25%, at the end of December 2016.

Outstanding consumer debtors remain stable and only reflect the year-on-year increase from increased tariffs as from 1 July 2016.

No adjustments budget was tabled in this quarter.

The positive cash flow remains stable.

## **Resolutions**

### ***IN-YEAR REPORTS 2016/2017***

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

#### ***RECOMMENDATION:***

1. That the report for the month ended December 2016, prepared as part of the financial reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003, **be noted**.

## **Executive Summary**

The Auditor General has completed the audit of the 2015/2016 financial statements the 'Audited Outcome' for 2015/2016 is unqualified with other matters.

### **Revenue by Source**

The Year-to-Date actual revenue is 4.16% more the YTD budget projections at the end of December 2016 as a result of the annual rates that were levied in July 2016.

### **Borrowings**

The balance of borrowings amounts to R2 231 169 at the end of December 2016.

### **Operating expenditure by vote & type**

Current expenditure is 8.51% less than the YTD budget projections as at 31 December 2016.

### **Capital expenditure**

YTD Capital Expenditure amounts to R5.707m, or 19.25% of a total budget of R29, 641m.

### **Cash flows**

The municipality started the year with a positive cashbook balance of R19 248 million. The December 2016 closing balance is R27 925m. Refer to Table C7 for more details on the cash position.

### **Allocations received (National & Provincial Grants)**

Equitable Share Grant and Municipal Infrastructure Grant funding of R15.274m and R2.525m were received respectively in July 2016; FMG funding of R1.825m and EPWP funding of R250 000 were received in August 2016 for the 2016-2017 financial year.

### **Spending on Grants**

Spending on grants amounts to R 7.976m for the year to date ended December 2016 which includes Equitable Share, FMG and MIG.

## Implementation of Supply Chain Management Policy:

Quarterly report ended 31 December 2016 on deviations within 10 working days in terms of SCM Regulation 36(2):

DEVIATION FOR OCTOBER 2016					
DATE	SUPPLIERS NAME	DESCRIPTION	AMOUNT	ORDER NO	DEV NO
26/10/2016	De Aar stone Crusher	Crusher dust & Stones	20 880.00	19305	1985
28/10/2016	Conlog	Conlog meters(2)	13 888.39	19181	1986
26/9/2016	Trading Plan (Pty) Ltd	Indigent support:Paraf,Match&Candle	17 535.85	18950	1987
26/9/2016	Non-Stop Tyre Solution	Tyres for BSF223NC	11 400.00	18976	1988
26/10/2016	Bokamoso Trading	HV/Mv Curcuit Breaker Maint Training	22 470.00	18975	1989
19/10/2016	Umvulo Logistics cc	Supply del 2063mm 100m rolls class	11 800.00	19074	1991
26/10/2016	De Aar stone Crusher	crushes dust & Stones	44 261.64	19306	1992
			<u>142 235.88</u>		

DEVIATION REPORT FOR NOVEMBER 2016					
DATE	SUPPLIERS NAME	DESCRIPTION	AMOUNT	ORDER NO	DEV NO
2016/03/11	Nashua Kimberley	Telephone contract	31 992.00	19185	1993
	Cancelled				
18/11/2016	Cashbuild	Poles Electric network	46 208.00	19323	1995
23/11/2016	De Aar Stone Crushers	Crusher dust	21 158.00	19356	1996
24/11/2016	FG Uniforms	Traffic Dept	16 232.46	19103	1997
28/11/2016	Tosas	KMS 65 Drums	14 341.20	19365	1998
30/11/2016	CAS Bande	TLB Tyres BSF 214NC	18 090.00	19357	1999
			<u>148 021.66</u>		

DEVIATION FOR DECEMBER 2016					
DATE	SUPPLIERS NAME	DESCRIPTION	AMOUNT	ORDER NO	DEV NO
02/12/2016	Northern Cape Suppliers		49 100.00	19454	1209
06/12/2016	UD Trucks	Repair and stripped	14 114.59	19458	1210
06/12/2016	UD Trucks	Repair and stripped	15 803.28	19459	1211
07/12/2016	KSB Pumps and Valves	Repair pump	30 309.48	19342	1212
			<u>109 327.35</u>		

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

Month	SUPPLIER NAME	DESCRIPTION	AMOUNT
July	Introstat /Buy 247	Stationery	135 226.37
August	Nil	-----	-----
September	Dipoa Construction	Water network	126 800.00
September	Northern Cape Suppliers	Water network	157 642.80
September	Umvulo Logistic	Services vehicles	155 349.50
October	None		
November	None		
December	None		

### TENDERS AWARDED FOR THE SIX MONTHS: BIDS APPROVED

<b>MONTHS</b>	<b>Name of Bid</b>	<b>Amount Tendered VAT inclusive</b>	<b>Bidder awarded to</b>	<b>Date awarded</b>	<b>Date approval</b>
July 2016	None				
August 2016	None				
September 2016	Upgrading of Voortrekker St from Gravel to a Block Paved Road	R399 372.00	Yirha Construction	8/09/2016	8/9/2016
October 2016	Proposals: Draft IDP for the period of 2017/18 to 2021/22 bid no 05/07/2016	R372 911.10	Ignite Advisory	17/10/2016	17/10/2016
October 2016	Quote Supply & delivery: Computers, Scanners & Microsoft Office 2016. Bid no 02/09/2016	R245 544.60	Ubertech IT Consulting & Services	17/10/2016	17/10/2016

### **Material variances**

The table below summarises variances for projected revenue and expenditure.

NC072 Umsobomvu - Supporting Table SC1 Material variance explanations - M03 September

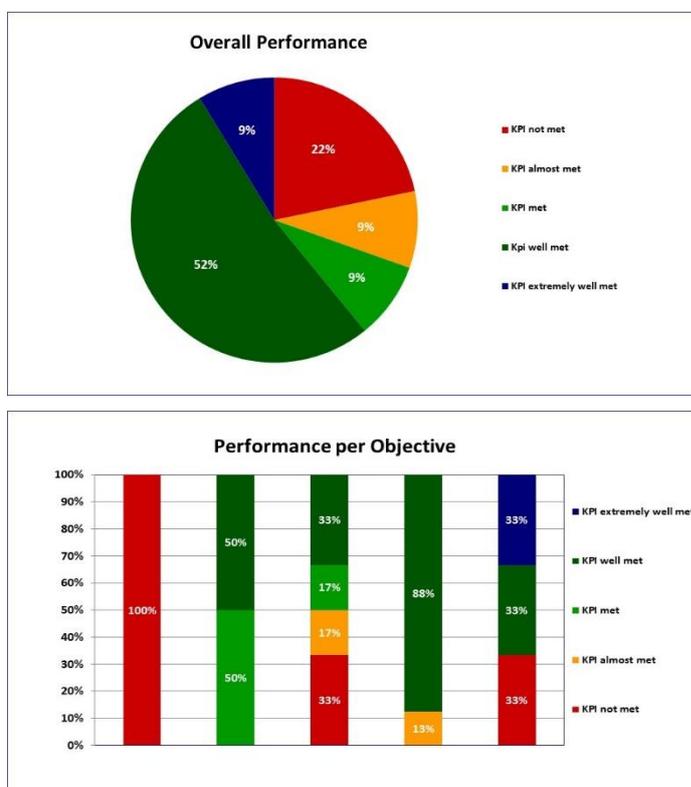
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>R thousands</b>			
<b>Revenue By Source</b>			
Property rates	1 122		
Property rates - penalties & collection charges	2		
Service charges - electricity revenue	(2 779)	We're suspecting that some customers are tempering with their meters	We are busy with house inspections.
Service charges - water revenue	346		
Service charges - sanitation revenue	114		
Service charges - refuse revenue	70		
Service charges - other	-		
Rental of facilities and equipment	(168)	Rental facilities have not been used as expected.	This depends mainly on the community usage of our facilities.
Interest earned - external investments	16		
Interest earned - outstanding debtors	497	This is the result of incorrect billing on water	A journal will be passed in October to correct the penalties levied.
Dividends received	-		
Fines	(149)		
Licences and permits	46		
Agency services	-		
Transfers recognised - operational	7 086		
Other revenue	(1 165)		
Gains on disposal of PPE	-		
<b>Expenditure By Type</b>			
Employee related costs	(2 158)		
Remuneration of councillors	(3)		
Debt impairment	1		
Depreciation & asset impairment	18		
Finance charges	(17)		
Bulk purchases	218		
Other materials	-		
Contracted services	-		
Transfers and grants	(949)		
Other expenditure	(982)		
Loss on disposal of PPE	(5)		
<b>Capital Expenditure</b>			
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	16		
Economic and environmental services			
Planning and development	16		
Road transport	-		
Environmental protection	4 391		
Trading services			
Electricity	-		
Water	2 531		
Waste water management	-		
Waste management	-		
Other	4 407		

## Performance in relation to SDBIP targets

### MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2016/17

#### OVERALL ACTUAL PERFORMANCE OF INDICATORS DUE FOR THE MID-YEAR ENDING 31 DECEMBER 2016

*(Please note that only the Strategic objectives with their 23 KPI's due for the period (23 of 40 in total on the Top Layer) are indicated below. The rest will be reported on in future periods when they are due)*



Measurement Category	Total	Develop a capable and capacitated institution to respond to community needs	Ensure that the municipality is financially viable	Ongoing maintenance of municipal infrastructure	Provide appropriate services to all households	Provide quality and sustainable municipal infrastructure
KPI Not Met	5	1	0	2	0	2
KPI Almost Met	2	0	0	1	1	0
KPI Met	2	0	1	1	0	0
KPI Well Met	12	0	1	2	7	2
KPI Extremely Well Met	2	0	0	0	0	2
<b>Total</b>	<b>23</b>	<b>1</b>	<b>2</b>	<b>6</b>	<b>8</b>	<b>6</b>

Category	Colour	Explanation
KPI's Not Met	R	0% >= Actual/Target < 75%
KPI's Almost Met	O	75% >= Actual/Target < 100%
KPI's Met	G	Actual/Target = 100%

Category	Colour	Explanation
KPI's Well Met	G2	100% > Actual/Target < 150%
KPI's Extremely Well Met	B	Actual/Target >= 150%

### Develop a capable and capacitated institution to respond to community needs

Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2016					Comments and Corrective Measures
				Q1	Q2	Target	Actual	R	
TL36	Appoint a Fire Fighting Officer by 31 December 2016 in order to establish a fire fighting unit	Fire Fighting Officer appointed by 31 December 2016	All	0	1	1	0	R	Budget limitations

### Ensure that the municipality is financially viable

Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2016					Comments and Corrective Measures
				Q1	Q2	Target	Actual	R	
TL28	Submit the annual financial statements for 2015/16 to AGSA by 31 August 2016	Annual financial statements for 2015/16 submitted	All	1	0	1	1	G	n/a
TL31	Achieve a debtor payment percentage of 80% by 30 June 2017 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100	% debtor payment achieved	All	80%	80%	80%	82%	G2	n/a

### Ongoing maintenance of municipal infrastructure

Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2016					Comments and Corrective Measures
				Q1	Q2	Target	Actual	R	
TL2	Limit unaccounted for electricity to less than 25% by 30 June 2017 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated} x 100}	% of unaccounted electricity	All	27%	27%	27%	31%	R	Average electricity loss is based on electricity purchased vs electricity sold. Does not include technical losses per town which is significantly high.

Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2016					
				Q1	Q2	Target	Actual	R	Comments and Corrective Measures
TL3	90% of the electricity maintenance budget spent by 30 June 2017 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	All	25%	40%	40%	34%	O	We will spent the total budget by end June 2017
TL4	90% of the roads and stormwater maintenance budget spent by 30 June 2017 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	All	25%	40%	40%	46%	G2	n/a
TL5	90% of the sewerage maintenance budget spent by 30 June 2017 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	All	25%	40%	40%	40%	G	We will spent the total budget by end June 2017
TL7	90% of the water maintenance budget spent by 30 June 2017 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	All	25%	40%	40%	50%	G2	We will spent the total budget by end June 2017
TL8	Limit unaccounted for water to less than 40% by 30 June 2017 {(Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold) / Number of Kiloliters Water Purchased or Purified × 100}	% of water unaccounted	All	51%	47%	47%	63%	R	We are busy installing new bulk meters

Provide appropriate services to all households

Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2016					
				Q1	Q2	Target	Actual	R	Comments and Corrective Measures
TL16	Number of formal residential properties that receive piped water (credit) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2017	Number of residential properties which are billed for water	All	0	6,500	6,500	6,633	G2	n/a
TL17	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2017	Number of residential properties which are billed for sewerage	All	0	5,950	6,011	0	G2	n/a
TL18	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2017	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2017	All	0	2,750	2,750	2,950	G2	n/a
TL19	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2017	Number of residential properties which are billed for refuse removal	All	0	6,500	6,500	6,578	G2	n/a
TL20	Provide free basic water to indigent households as at 30 June 2017	Number of households receiving free basic water	All	0	2,100	2,100	1,914	O	National reporting KPI only
TL21	Provide free basic sanitation to indigent households as at 30 June 2017	Number of households receiving free basic sanitation services	All	0	2,100	2,100	2,146	G2	n/a
TL22	Provide free basic electricity to	Number of households	All	0	2,100	2,100	2,146	G2	n/a

Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2016					
				Q1	Q2	Target	Actual	R	Comments and Corrective Measures
	indigent households as at 30 June 2017	receiving free basic electricity							
TL23	Provide free basic refuse removal to indigent households as at 30 June 2017	Number of households receiving free basic refuse removal services	All	0	2,100	2,100	2,146	G2	n/a

Provide quality and sustainable municipal infrastructure

Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2016					
				Q1	Q2	Target	Actual	R	Comments and Corrective Measures
TL6	Achieve a 70% average effluent quality for Colesberg by 30 June 2017	% effluent quality	All	70%	70%	70%	0%	R	We have not yet been assessed by Dept of Water and Sanitation, sampling procedure is being questioned
TL9	90% spent of the approved budget for the upgrade of Norvalspont Sewer Network by 30 June 2017 {(Actual expenditure divided by the total approved project budget)x100}	% of total approved project budget spent	1	15%	40%	40%	50%	G2	n/a
TL10	90% spent of the approved budget for the retrofitting of street lights with energy saving technology by 30 June 2017 {(Actual expenditure divided by the total approved project budget)x100}	% of total approved project budget spent	All	15%	40%	40%	72%	B	n/a
TL11	Achieve a 95% average drinking water quality as per SANS 241 criteria for all sampling points	% water quality level	All	95%	95%	95%	100%	G2	n/a
TL12	90% spent of the approved budget for the construction of a new internal electrical network for New Ouboks phase 4 by 30 June 2017 {(Actual expenditure divided by the total approved project budget)x100}	% of total approved project budget spent	4	15%	40%	40%	1.70%	R	The strategy changed. Funding to be used for electrical network in Noupoort. R42 180 spent on R2.5m allocation. Funding not enough to start an electrical project. If the department allows poles and areal bundle conductor can be procured.
TL13	90% spent of the approved budget for the Energy Demand Management Programme by	% of total approved project budget spent	All	15%	40%	40%	61%	B	n/a

Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2016					
				Q1	Q2	Target	Actual	R	Comments and Corrective Measures
	30 June 2017 {(Actual expenditure divided by the total approved project budget)x100}								

**Remedial or corrective steps**

No remedial or corrective steps are required at this time.

# In-year budget statement tables

## Table C1: s71 Monthly Budget Statement Summary

Northern Cape: Umsobomvu(NC072) - Table C1 Schedule Monthly Budget Statement Summary for M06 December 2016									
Description	2015/16	Budget year 2016/17							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	M06 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>Financial Performance</b>									
Property rates	8 361	8 958	8 958	605	5 174	4 479	695	15.52	8 958
Service charges	51 314	65 572	65 572	472	27 769	32 786	(5 017)	(15.30)	65 572
Investment revenue	538	422	422	17	240	211	29	13.74	422
Transfers recognised - operational	39 345	40 925	40 925	12 219	30 103	20 463	9 640	47.11	40 925
Other own revenue	21 377	16 360	16 360	561	5 581	8 180	(2 599)	(31.77)	16 360
<b>Total Revenue (excl. capital transfers and contributions)</b>	<b>120 935</b>	<b>132 237</b>	<b>132 237</b>	<b>13 874</b>	<b>68 867</b>	<b>66 119</b>	<b>2 748</b>	<b>4.16</b>	<b>132 237</b>
Employee costs	37 646	47 216	47 216	3 307	19 385	23 608	(4 223)	(17.89)	47 216
Remuneration of councillors	3 095	3 246	3 246	280	1 642	1 623	19	1.17	3 246
Depreciation and asset impairment	28 438	29 407	29 407	2 457	14 740	14 703	37	.25	29 407
Finance charges	336	310	310	16	112	155	(43)	(27.74)	310
Materials and bulk purchases	21 065	22 962	22 962	1 550	10 592	11 481	(889)	(7.74)	22 962
Transfers and grants	0	9 537	9 537	557	2 980	4 768	(1 788)	(37.50)	9 537
Other expenditure	48 597	40 752	40 752	2 826	20 739	20 376	363	1.78	40 752
<b>Total Expenditure</b>	<b>139 177</b>	<b>153 430</b>	<b>153 430</b>	<b>10 993</b>	<b>70 190</b>	<b>76 714</b>	<b>(6 524)</b>	<b>(8.50)</b>	<b>153 430</b>
<b>Surplus/(Deficit)</b>	<b>(18 242)</b>	<b>(21 193)</b>	<b>(21 193)</b>	<b>2 881</b>	<b>(1 323)</b>	<b>(10 595)</b>	<b>9 272</b>	<b>(87.51)</b>	<b>(21 193)</b>
Transfers recognised - capital	60 044	28 091	28 091	0	0	14 045	(14 045)	(100.00)	28 091
Contributions recognised - capital and contributed assets	0	0	0	0	0	0	0	.00	0
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>41 802</b>	<b>6 898</b>	<b>6 898</b>	<b>2 881</b>	<b>(1 323)</b>	<b>3 450</b>	<b>(4 773)</b>	<b>(138.35)</b>	<b>6 898</b>
Share of surplus/ (deficit) of associate	0	0	0	0	0	0	0	.00	0
<b>Surplus/(Deficit) for the year</b>	<b>41 802</b>	<b>6 898</b>	<b>6 898</b>	<b>2 881</b>	<b>(1 323)</b>	<b>3 450</b>	<b>(4 773)</b>	<b>(138.35)</b>	<b>6 898</b>
<b>Capital expenditure and funds sources</b>									
<b>Capital expenditure</b>	<b>214 008</b>	<b>29 641</b>	<b>29 641</b>	<b>2 784</b>	<b>12 824</b>	<b>14 820</b>	<b>(1 996)</b>	<b>(13.47)</b>	<b>29 641</b>
Transfers recognised - capital	213 133	28 091	28 091	2 784	12 824	14 045	(1 221)	(8.69)	28 091
Public contributions and donations	0	0	0	0	0	0	0	.00	0
Borrowing	349	0	0	0	0	0	0	.00	0
Internally generated funds	525	1 550	1 550	0	0	775	(775)	(100.00)	1 550
<b>Total sources of capital funds</b>	<b>214 007</b>	<b>29 641</b>	<b>29 641</b>	<b>2 784</b>	<b>12 824</b>	<b>14 820</b>	<b>(1 996)</b>	<b>(13.47)</b>	<b>29 641</b>
<b>Financial position</b>									
Total current assets	86 108	82 403	82 403	27 268	27 268	41 201	(13 933)	(33.82)	82 403
Total non current assets	530 048	550 189	550 189	527 379	527 379	275 094	252 285	91.71	550 189
Total current liabilities	39 877	27 167	27 167	50 512	50 512	13 584	36 928	271.85	27 167
Total non current liabilities	15 006	25 887	25 887	19 268	19 268	12 944	6 324	48.86	25 887
Community wealth/Equity	561 273	579 537	579 537	484 866	484 866	289 769	195 097	67.33	579 537
<b>Cash flows</b>									
Net cash from (used) operating	66 072	34 115	34 115	22 830	21 990	36 882	(14 892)	(40.38)	34 115
Net cash from (used) investing	(64 579)	(29 641)	(29 641)	(2 784)	(12 824)	(12 900)	76	(.59)	(29 641)
Net cash from (used) financing	(693)	(655)	(655)	(88)	(488)	(400)	(88)	22.00	(655)
<b>Cash/cash equivalents at the year end</b>	<b>19 248</b>	<b>27 542</b>	<b>27 542</b>	<b>27 925</b>	<b>27 925</b>	<b>47 305</b>	<b>(19 380)</b>	<b>(40.97)</b>	<b>27 542</b>

## Northern Cape: Umsobomvu(NC072) - Table C1 Schedule Monthly Budget Statement Summary for

R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	Over 1 Yr	Total
<b>Debtors and Creditors Analysis</b>							
<b>Debtors Age Analysis</b>							
Total By Revenue Source	4 610	2 910	2 390	2 409	104 583	0	116 903
<b>Creditors Age Analysis</b>							
Total Creditors	2 284	0	0	0	0	0	2 284

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

Northern Cape: Umsobomvu(NC072) - Table C2 Monthly Budget Statement - Financial Performance (standard classification)										
Standard Classification	Ref	2015/16	Budget year 2016/17							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	M06 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance	Full Year Forecast
<b>Revenue - Standard</b>										
<b>Governance and Administration</b>		<b>47 393</b>	<b>53 032</b>	<b>53 032</b>	<b>12 875</b>	<b>34 951</b>	<b>26 516</b>	<b>8 435</b>	<b>31.81</b>	<b>53 032</b>
Executive & Council		35 034	36 658	36 658	12 222	27 537	18 329	9 208	50.24	36 658
Budget & Treasury Office		12 349	16 363	16 363	653	7 411	8 181	(770)	(9.41)	16 363
Corporate Services		10	11	11	0	3	6	(3)	(50.00)	11
<b>Community and Public Safety</b>		<b>13 044</b>	<b>10 655</b>	<b>10 655</b>	<b>488</b>	<b>4 481</b>	<b>5 328</b>	<b>(847)</b>	<b>(15.90)</b>	<b>10 655</b>
Community & Social Services		3 422	2 561	2 561	(14)	865	1 281	(416)	(32.47)	2 561
Sport And Recreation		0	0	0	0	0	0	0	.00	0
Public Safety		9 622	8 094	8 094	502	3 614	4 047	(433)	(10.70)	8 094
Housing		0	0	0	0	2	0	2	.00	0
Health		0	0	0	0	0	0	0	.00	0
<b>Economic and Environmental</b>		<b>10 174</b>	<b>17 651</b>	<b>17 651</b>	<b>0</b>	<b>24</b>	<b>8 826</b>	<b>(8 802)</b>	<b>(99.73)</b>	<b>17 651</b>
Planning and Development		0	0	0	0	0	0	0	.00	0
Road Transport		10 174	17 651	17 651	0	24	8 826	(8 802)	(99.73)	17 651
Environmental Protection		0	0	0	0	0	0	0	.00	0
<b>Trading Services</b>		<b>110 371</b>	<b>78 990</b>	<b>78 990</b>	<b>511</b>	<b>29 413</b>	<b>39 494</b>	<b>(10 081)</b>	<b>(25.53)</b>	<b>78 990</b>
Electricity		33 336	47 105	47 105	3 066	13 947	23 552	(9 605)	(40.78)	47 105
Water		55 621	15 418	15 418	(4 063)	6 730	7 709	(979)	(12.70)	15 418
Waste Water Management		14 641	9 417	9 417	887	5 013	4 708	305	6.48	9 417
Waste Management		6 773	7 050	7 050	621	3 723	3 525	198	5.62	7 050
<b>Other</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.00</b>	<b>0</b>
<b>Total Revenue - Standard</b>	<b>2</b>	<b>180 982</b>	<b>160 328</b>	<b>160 328</b>	<b>13 874</b>	<b>68 869</b>	<b>80 164</b>	<b>(11 295)</b>	<b>(14.09)</b>	<b>160 328</b>
<b>Expenditure - Standard</b>										
<b>Governance and Administration</b>		<b>40 324</b>	<b>46 023</b>	<b>46 023</b>	<b>3 915</b>	<b>22 146</b>	<b>23 011</b>	<b>(865)</b>	<b>(3.76)</b>	<b>46 023</b>
Executive & Council		17 914	21 772	21 772	1 443	8 795	10 886	(2 091)	(19.21)	21 772
Budget & Treasury Office		15 161	17 986	17 986	1 831	9 499	8 993	506	5.63	17 986
Corporate Services		7 249	6 265	6 265	641	3 852	3 132	720	22.99	6 265
<b>Community and Public Safety</b>		<b>16 006</b>	<b>18 455</b>	<b>18 455</b>	<b>904</b>	<b>6 428</b>	<b>9 228</b>	<b>(2 800)</b>	<b>(30.34)</b>	<b>18 455</b>
Community & Social Services		6 044	7 035	7 035	369	2 469	3 518	(1 049)	(29.82)	7 035
Sport And Recreation		932	3 085	3 085	54	429	1 542	(1 113)	(72.18)	3 085
Public Safety		8 452	7 566	7 566	428	3 212	3 783	(571)	(15.09)	7 566
Housing		578	769	769	53	318	385	(67)	(17.40)	769
Health		0	0	0	0	0	0	0	.00	0
<b>Economic and Environmental</b>		<b>18 007</b>	<b>17 741</b>	<b>17 741</b>	<b>1 344</b>	<b>8 108</b>	<b>8 870</b>	<b>(762)</b>	<b>(8.59)</b>	<b>17 741</b>
Planning and Development		0	0	0	0	0	0	0	.00	0
Road Transport		18 007	17 741	17 741	1 344	8 108	8 870	(762)	(8.59)	17 741
Environmental Protection		0	0	0	0	0	0	0	.00	0
<b>Trading Services</b>		<b>64 840</b>	<b>71 211</b>	<b>71 211</b>	<b>4 829</b>	<b>33 509</b>	<b>35 606</b>	<b>(2 097)</b>	<b>(5.89)</b>	<b>71 211</b>
Electricity		25 286	27 930	27 930	1 832	13 300	13 965	(665)	(4.76)	27 930
Water		26 887	27 326	27 326	1 754	12 551	13 663	(1 112)	(8.14)	27 326
Waste Water Management		10 065	9 527	9 527	748	4 791	4 764	27	.57	9 527
Waste Management		2 602	6 428	6 428	495	2 867	3 214	(347)	(10.80)	6 428
<b>Other</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.00</b>	<b>0</b>
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>139 177</b>	<b>153 430</b>	<b>153 430</b>	<b>10 992</b>	<b>70 191</b>	<b>76 715</b>	<b>(6 524)</b>	<b>(8.50)</b>	<b>153 430</b>
<b>Surplus/(Deficit) for the year</b>		<b>41 805</b>	<b>6 898</b>	<b>6 898</b>	<b>2 882</b>	<b>(1 322)</b>	<b>3 449</b>	<b>(4 771)</b>	<b>(138.33)</b>	<b>6 898</b>

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) - M06 December

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - EXECUTIVE & COUNCIL	1	29 229	36 658	36 658	12 222	27 537	18 329	9 208	50.2%	36 658
Vote 2 - FINANCE & ADMIN		12 668	16 069	16 069	638	7 249	8 041	(791)	-9.8%	16 069
Vote 3 - COMMUNITY SERVICES		5 776	9 696	9 696	504	4 412	4 848	(436)	-9.0%	9 696
Vote 4 - TECHNICAL SERVICES		115 167	91 106	91 106	511	27 191	45 553	(18 362)	-40.3%	91 106
Vote 5 - Community		-	-	-	-	-	-	-		-
Vote 6 - Infrastructure		-	-	-	-	-	-	-		-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	2	<b>162 839</b>	<b>153 529</b>	<b>153 529</b>	<b>13 874</b>	<b>66 390</b>	<b>76 771</b>	<b>(10 381)</b>	<b>-13.5%</b>	<b>153 529</b>
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE & COUNCIL	1	12 887	21 772	21 772	1 443	8 795	10 886	(2 092)	-19.2%	21 772
Vote 2 - FINANCE & ADMIN		26 703	26 455	26 455	2 645	14 270	13 227	1 042	7.9%	26 455
Vote 3 - COMMUNITY SERVICES		6 815	14 986	14 986	731	5 277	7 493	(2 216)	-29.6%	14 986
Vote 4 - TECHNICAL SERVICES		101 550	83 418	83 418	6 172	39 371	41 709	(2 337)	-5.6%	83 418
Vote 5 - Community		-	-	-	-	-	-	-		-
Vote 6 - Infrastructure		-	-	-	-	-	-	-		-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	2	<b>147 955</b>	<b>146 631</b>	<b>146 631</b>	<b>10 992</b>	<b>67 713</b>	<b>73 315</b>	<b>(5 603)</b>	<b>-7.6%</b>	<b>146 631</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>14 884</b>	<b>6 898</b>	<b>6 898</b>	<b>2 882</b>	<b>(1 323)</b>	<b>3 455</b>	<b>(4 778)</b>	<b>-138.3%</b>	<b>6 898</b>

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)**

Northern Cape: Umsobomvu(NC072) - Table C4 Monthly Budget Statement - Financial Performance (revenue and										
Description	Ref	2015/16	Budget year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	M06 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue By Source</b>										
Property rates	2	8 144	8 742	8 742	576	5 029	4 371	658	15.05	8 742
Property rates - penalties and collection		217	216	216	28	145	108	37	34.26	216
Service charges - electricity revenue	2	27 760	35 891	35 891	3 019	13 510	17 945	(4 435)	(24.71)	35 891
Service charges - water revenue	2	8 457	13 945	13 945	(3 932)	6 086	6 972	(886)	(12.71)	13 945
Service charges - sanitation revenue	2	8 648	9 000	9 000	846	4 753	4 500	253	5.62	9 000
Service charges - refuse revenue	2	6 450	6 737	6 737	587	3 514	3 368	146	4.33	6 737
Service charges - other		0	0	0	(47)	(93)	0	(93)	.00	0
Rental of facilities and equipment		759	938	938	27	138	469	(331)	(70.58)	938
Interest earned - external investments		538	422	422	17	240	211	29	13.74	422
Interest earned - outstanding debtors		2 169	2 047	2 047	(9)	1 550	1 023	527	51.52	2 047
Dividends received		0	0	0	0	0	0	0	.00	0
Fines		6 943	5 586	5 586	252	2 233	2 793	(560)	(20.05)	5 586
Licences and permits		2 684	2 533	2 533	250	1 380	1 266	114	9.00	2 533
Agency services		0	0	0	0	0	0	0	.00	0
Transfers recognised - operational		39 345	40 925	40 925	12 219	30 103	20 463	9 640	47.11	40 925
Other own revenue	2	8 822	5 256	5 256	41	280	2 628	(2 348)	(89.35)	5 256
Gains on disposal of PPE		0	0	0	0	0	0	0	.00	0
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>120 936</b>	<b>132 238</b>	<b>132 238</b>	<b>13 874</b>	<b>68 868</b>	<b>66 117</b>	<b>2 751</b>	<b>4.16</b>	<b>132 238</b>
<b>Expenditure By Type</b>										
Employee related costs	2	37 646	47 216	47 216	3 307	19 385	23 608	(4 223)	(17.89)	47 216
Remuneration of councillors		3 095	3 246	3 246	280	1 642	1 623	19	1.17	3 246
Debt impairment	3	8 827	6 194	6 194	516	3 098	3 097	1	.03	6 194
Depreciation and asset impairment	2	28 438	29 407	29 407	2 457	14 740	14 703	37	.25	29 407
Finance charges		336	310	310	16	112	155	(43)	(27.74)	310
Bulk purchases	2	21 065	22 962	22 962	1 550	10 592	11 481	(889)	(7.74)	22 962
Other Materials	8	0	0	0	0	0	0	0	.00	0
Contract services		0	0	0	0	0	0	0	.00	0
Transfers and grants		0	9 537	9 537	557	2 980	4 768	(1 788)	(37.50)	9 537
Other expenditure	4,5	36 519	34 537	34 537	2 310	17 642	17 269	373	2.16	34 537
Loss on disposal of PPE		3 251	20	20	0	(2)	10	(12)	(120.00)	20
<b>Total Expenditure</b>		<b>139 177</b>	<b>153 429</b>	<b>153 429</b>	<b>10 993</b>	<b>70 189</b>	<b>76 714</b>	<b>(6 525)</b>	<b>(8.51)</b>	<b>153 429</b>
<b>Surplus/(Deficit)</b>		<b>(18 241)</b>	<b>(21 191)</b>	<b>(21 191)</b>	<b>2 881</b>	<b>(1 321)</b>	<b>(10 597)</b>	<b>9 276</b>	<b>(87.53)</b>	<b>(21 191)</b>
Transfers recognised - capital		60 044	28 091	28 091	0	0	14 045	(14 045)	(100.00)	28 091
Contributions recognised - capital	6	0	0	0	0	0	0	0	.00	0
Contributed assets		0	0	0	0	0	0	0	.00	0
<b>Surplus/(Deficit) after capital transfers and contributions</b>		<b>41 803</b>	<b>6 900</b>	<b>6 900</b>	<b>2 881</b>	<b>(1 321)</b>	<b>3 448</b>	<b>(4 769)</b>	<b>(138.31)</b>	<b>6 900</b>
Taxation		0	0	0	0	0	0	0	.00	0
<b>Surplus/(Deficit) after taxation</b>		<b>41 803</b>	<b>6 900</b>	<b>6 900</b>	<b>2 881</b>	<b>(1 321)</b>	<b>3 448</b>	<b>(4 769)</b>	<b>(138.31)</b>	<b>6 900</b>
Attributable to minorities		0	0	0	0	0	0	0	.00	0
<b>Surplus/(Deficit) attributable to municipality</b>		<b>41 803</b>	<b>6 900</b>	<b>6 900</b>	<b>2 881</b>	<b>(1 321)</b>	<b>3 448</b>	<b>(4 769)</b>	<b>(138.31)</b>	<b>6 900</b>
Share of surplus/ (deficit) of associate	7	0	0	0	0	0	0	0	.00	0
<b>Surplus/(Deficit) for the year</b>		<b>41 803</b>	<b>6 900</b>	<b>6 900</b>	<b>2 881</b>	<b>(1 321)</b>	<b>3 448</b>	<b>(4 769)</b>	<b>(138.31)</b>	<b>6 900</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 4.16% more than the YTD budget and current expenditure is 8.51% less than the YTD budget for 2016/2017.

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

Northern Cape: Umsobomvu(NC072) - Table C5 Monthly Budget Statement - Capital Expenditure by										
Description	Ref	2015/16	Budget year 2016/17							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	M06 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>Capital Expenditure - Standard</b>										
<b>Governance and Administration</b>		754	1 550	1 550	0	0	775	(775)	(100.00)	1 550
Executive & Council		20	0	0	0	0	0	0	.00	0
Budget & Treasury Office		515	1 550	1 550	0	0	775	(775)	(100.00)	1 550
Corporate Services		219	0	0	0	0	0	0	.00	0
<b>Community and Public Safety</b>		4 383	0	0	0	0	0	0	.00	0
Community & Social Services		4 383	0	0	0	0	0	0	.00	0
Sport And Recreation		0	0	0	0	0	0	0	.00	0
Public Safety		0	0	0	0	0	0	0	.00	0
Housing		0	0	0	0	0	0	0	.00	0
Health		0	0	0	0	0	0	0	.00	0
<b>Economic and Environmental</b>		33 957	17 591	17 591	896	1 066	8 795	(7 729)	(87.88)	17 591
Planning and Development		0	0	0	0	0	0	0	.00	0
Road Transport		33 957	17 591	17 591	896	1 066	8 795	(7 729)	(87.88)	17 591
Environmental Protection		0	0	0	0	0	0	0	.00	0
<b>Trading Services</b>		174 914	10 500	10 500	1 887	11 759	5 250	6 509	123.98	10 500
Electricity		7 535	10 500	10 500	42	3 300	5 250	(1 950)	(37.14)	10 500
Water		162 298	0	0	0	4 083	0	4 083	.00	0
Waste Water Management		5 052	0	0	1 845	4 376	0	4 376	.00	0
Waste Management		29	0	0	0	0	0	0	.00	0
<b>Other</b>		0	0	0	0	0	0	0	.00	0
<b>Total Capital Expenditure -</b>	<b>3</b>	<b>214 008</b>	<b>29 641</b>	<b>29 641</b>	<b>2 783</b>	<b>12 825</b>	<b>14 820</b>	<b>(1 995)</b>	<b>(13.46)</b>	<b>29 641</b>
<b>Funded by:</b>										
National Government		213 133	28 091	28 091	2 784	12 824	14 045	(1 221)	(8.69)	28 091
Provincial Government		0	0	0	0	0	0	0	.00	0
District Municipality		0	0	0	0	0	0	0	.00	0
Other transfers and grants		0	0	0	0	0	0	0	.00	0
<b>Transfers recognised - capital</b>		<b>213 133</b>	<b>28 091</b>	<b>28 091</b>	<b>2 784</b>	<b>12 824</b>	<b>14 045</b>	<b>(1 221)</b>	<b>(8.69)</b>	<b>28 091</b>
Public contributions and donations	5	0	0	0	0	0	0	0	.00	0
Borrowing	6	349	0	0	0	0	0	0	.00	0
Internally generated funds		525	1 550	1 550	0	0	775	(775)	(100.00)	1 550
<b>Total Capital Funding</b>	<b>7</b>	<b>214 007</b>	<b>29 641</b>	<b>29 641</b>	<b>2 784</b>	<b>12 824</b>	<b>14 820</b>	<b>(1 996)</b>	<b>(13.47)</b>	<b>29 641</b>

Capital expenditure is 13.46% less than the YTD budget at 31 December 2016.

**Table C6: Monthly Budget Statement - Financial Position**

**Northern Cape: Umsobomvu(NC072) - Table C6 Monthly Budget Statement - Financial Position for M06 December**

Description	Ref	Budget year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	M06 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance	Full Year Forecast
<b>ASSETS</b>										
<b>Current assets</b>										
Cash		12 956	20 820	20 820	27 104	84 581	10 410	74 171	712.50	20 820
Call investment deposits	1	6 292	6 721	6 721	822	21 479	3 361	18 118	539.07	6 721
Consumer debtors	1	54 293	50 385	50 385	(2 158)	135 519	25 192	110 327	437.94	50 385
Other debtors		12 157	4 075	4 075	1 090	26 178	2 038	24 140	1 184.49	4 075
Current portion of long-term receivables		0	0	0	0	0	0	0	.00	0
Inventory	2	410	401	401	410	2 459	201	2 258	1 123.38	401
<b>Total Current assets</b>		<b>86 108</b>	<b>82 402</b>	<b>82 402</b>	<b>27 268</b>	<b>270 216</b>	<b>41 202</b>	<b>229 014</b>	<b>555.83</b>	<b>82 402</b>
<b>Non current assets</b>										
Long-term receivables		0	0	0	0	0	0	0	.00	0
Investments		0	0	0	0	0	0	0	.00	0
Investment property		2 061	2 061	2 061	2 061	12 365	1 030	11 335	1 100.49	2 061
Investment in Associate		0	0	0	0	0	0	0	.00	0
Property, plant and equipment	3	527 933	546 578	546 578	525 255	3 351 042	273 289	3 077 753	1 126.19	546 578
Agricultural		0	0	0	0	0	0	0	.00	0
Biological		0	0	0	0	0	0	0	.00	0
Intangible		54	1 550	1 550	63	445	775	(330)	(42.58)	1 550
Other non-current assets		0	0	0	0	0	0	0	.00	0
<b>Total Non current assets</b>		<b>530 048</b>	<b>550 189</b>	<b>550 189</b>	<b>527 379</b>	<b>3 363 852</b>	<b>275 094</b>	<b>3 088 758</b>	<b>1 122.80</b>	<b>550 189</b>
<b>TOTAL ASSETS</b>		<b>616 156</b>	<b>632 591</b>	<b>632 591</b>	<b>554 647</b>	<b>3 634 068</b>	<b>316 296</b>	<b>3 317 772</b>	<b>1 048.95</b>	<b>632 591</b>
<b>LIABILITIES</b>										
<b>Current liabilities</b>										
Bank overdraft	1	0	0	0	0	0	0	0	.00	0
Borrowing	4	0	800	800	0	0	400	(400)	(100.00)	800
Consumer deposits		774	906	906	794	4 726	453	4 273	943.27	906
Trade and other payables	4	39 102	24 500	24 500	49 718	213 692	12 250	201 442	1 644.42	24 500
Provisions		0	961	961	0	0	481	(481)	(100.00)	961
<b>Total Current liabilities</b>		<b>39 876</b>	<b>27 167</b>	<b>27 167</b>	<b>50 512</b>	<b>218 418</b>	<b>13 584</b>	<b>204 834</b>	<b>1 507.91</b>	<b>27 167</b>
<b>Non current liabilities</b>										
Borrowing		2 497	979	979	1 957	13 107	490	12 617	2 574.90	979
Provisions		12 509	24 908	24 908	17 311	100 759	12 454	88 305	709.05	24 908
<b>Total Non current liabilities</b>		<b>15 006</b>	<b>25 887</b>	<b>25 887</b>	<b>19 268</b>	<b>113 866</b>	<b>12 944</b>	<b>100 922</b>	<b>779.68</b>	<b>25 887</b>
<b>TOTAL LIABILITIES</b>		<b>54 882</b>	<b>53 054</b>	<b>53 054</b>	<b>69 780</b>	<b>332 284</b>	<b>26 528</b>	<b>305 756</b>	<b>1 152.58</b>	<b>53 054</b>
<b>NET ASSETS</b>	5	<b>561 274</b>	<b>579 537</b>	<b>579 537</b>	<b>484 867</b>	<b>3 301 784</b>	<b>289 768</b>	<b>3 012 016</b>	<b>1 039.46</b>	<b>579 537</b>
<b>COMMUNITY WEALTH/EQUITY</b>										
Accumulated Surplus/(Deficit)		561 273	579 537	579 537	484 866	3 301 783	289 769	3 012 014	1 039.45	579 537
Reserves	4	0	0	0	0	0	0	0	.00	0
Minorities interests		0	0	0	0	0	0	0	.00	0
<b>TOTAL COMMUNITY</b>	5	<b>561 273</b>	<b>579 537</b>	<b>579 537</b>	<b>484 866</b>	<b>3 301 783</b>	<b>289 769</b>	<b>3 012 014</b>	<b>1 039.45</b>	<b>579 537</b>

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

**Table C7: Monthly Budget Statement - Cash Flow**

Northern Cape: Umsobomvu(NC072) - Table C7 Monthly Budget Statement - Cash Flows for M06 December									
Description	Ref	2015/16	Budget year 2016/17						
R thousands		Audited Outcome	Original Budget	M06 Dec Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other		66 880	80 438	6 051	41 878	39 258	2 620	6.67	80 438
Government - operating	1	57 164	40 925	12 219	30 103	28 648	1 455	5.08	40 925
Government - capital	1	41 802	28 091	13 744	26 840	19 664	7 176	36.49	28 091
Interest		2 506	2 469	37	260	1 217	(957)	(78.64)	2 469
Dividends		0	0	0	0	0	0	.00	0
<b>Payments</b>									
Suppliers and employees		(101 944)	(107 962)	(8 630)	(73 411)	(47 111)	(26 300)	55.83	(107 962)
Finance charges		(336)	(310)	(16)	(112)	(149)	37	(24.83)	(310)
Transfers and grants	1	0	(9 537)	(575)	(3 568)	(4 644)	1 076	(23.17)	(9 537)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>66 072</b>	<b>34 114</b>	<b>22 830</b>	<b>21 990</b>	<b>36 883</b>	<b>(14 893)</b>	<b>(40.38)</b>	<b>34 114</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		0	0	0	0	0	0	.00	0
Decrease in non-current debtors		0	0	0	0	0	0	.00	0
Decrease in other non-current receivables		0	0	0	0	0	0	.00	0
Decrease (increase) in non-current investments		0	0	0	0	0	0	.00	0
<b>Payments</b>									
Capital assets		(64 579)	(29 641)	(2 784)	(12 824)	(12 900)	76	(.59)	(29 641)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(64 579)</b>	<b>(29 641)</b>	<b>(2 784)</b>	<b>(12 824)</b>	<b>(12 900)</b>	<b>76</b>	<b>(.59)</b>	<b>(29 641)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		0	0	0	0	0	0	.00	0
Borrowing long term/refinancing		0	0	0	0	0	0	.00	0
Increase (decrease) in consumer deposits		0	145	5	52	0	52	.00	145
<b>Payments</b>									
Repayment of borrowing		(693)	(800)	(92)	(540)	(400)	(140)	35.00	(800)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(693)</b>	<b>(655)</b>	<b>(87)</b>	<b>(488)</b>	<b>(400)</b>	<b>(88)</b>	<b>22.00</b>	<b>(655)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>800</b>	<b>3 818</b>	<b>19 959</b>	<b>8 678</b>	<b>23 583</b>	<b>(14 905)</b>	<b>(63.20)</b>	<b>3 818</b>
Cash/cash equivalents at the year begin:	2	18 448	23 723	7 967	19 248	23 723	(4 475)	(18.86)	23 723
Cash/cash equivalents at the year end:	2	19 248	27 542	27 925	27 925	47 305	(19 380)	(40.97)	27 542

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R27.925million.

The municipality started the year with a positive cashbook balance of R19.248 million. The December 2016 closing balance is R27.925m. Refer to Supporting Table SC9 for more details on the cash position.

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

NC072 Umsobomvu - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Property rates	658		
	Property rates - penalties & collection charges	37		
	Service charges - electricity revenue	(4 405)		
	Service charges - water revenue	(2)		
	Service charges - sanitation revenue	314		
	Service charges - refuse revenue	146		
	Service charges - other	(154)		
	Rental of facilities and equipment	(331)		
	Interest earned - external investments	29		
	Interest earned - outstanding debtors	526		
	Dividends received	-		
	Fines	(560)		
	Licences and permits	114		
	Agency services	-		
	Transfers recognised - operational	10 077		
	Other revenue	(2 348)		
	Gains on disposal of PPE	-		
2	<b>Expenditure By Type</b>			
	Employee related costs	(3 889)		
	Remuneration of councillors	19		
	Debt impairment	1		
	Depreciation & asset impairment	37		
	Finance charges	(977)		
	Bulk purchases	(889)		
	Other materials	-		
	Contracted services	-		
	Transfers and grants	-		
	Other expenditure	107		
	Loss on disposal of PPE	(12)		
3	<b>Capital Expenditure</b>			
	Governance and administration			
	Executive and council	4 591		
	Budget and treasury office	-		
	Corporate services	(4 948)		
	Community and public safety			
	Community and social services	-		
	Sport and recreation	-		
	Public safety	-		
	Housing	-		
	Health	(1 812)		
	Economic and environmental services			
	Planning and development	(1 812)		
	Road transport	-		
	Environmental protection	(5 011)		
	Trading services			
	Electricity	(4 809)		
	Water	-		
	Waste water management	-		
	Waste management	-		
	Other	(7 146)		
4	<b>Financial Position</b>			
5	<b>Cash Flow</b>			
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

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 - M03 September

Description	NT Code	Budget Year 2016/17								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	210	1 060	1 271	824	36 245	-	-	-	39 610	37 070		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 772	719	348	244	4 051	-	-	-	7 134	4 295		
Receivables from Non-exchange Transactions - Property Rates	1400	331	269	1 517	203	7 713	-	-	-	10 033	7 916		
Receivables from Exchange Transactions - Waste Water Management	1500	616	520	482	404	17 128	-	-	-	19 150	17 532		
Receivables from Exchange Transactions - Waste Management	1600	305	438	421	346	21 466	-	-	-	22 976	21 812		
Receivables from Exchange Transactions - Property Rental Debtors	1700	(62)	30	29	35	3 471	-	-	-	3 504	3 506		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	8 492	-	-	-	8 492	8 492		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(4)	1	-	-	13	-	-	-	9	13		
<b>Total By Income Source</b>	<b>2000</b>	<b>3 168</b>	<b>3 036</b>	<b>4 069</b>	<b>2 056</b>	<b>98 581</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110 908</b>	<b>100 636</b>	<b>-</b>	<b>-</b>
<b>2015/16 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	743	397	1 179	165	1 361	-	-	-	3 844	1 526		
Commercial	2300	971	266	149	111	4 040	-	-	-	5 538	4 151		
Households	2400	1 453	2 373	2 740	1 780	93 180	-	-	-	101 526	94 960		
Other	2500	-	-	-	-	-	-	-	-	-	-		
<b>Total By Customer Group</b>	<b>2600</b>	<b>3 168</b>	<b>3 036</b>	<b>4 069</b>	<b>2 056</b>	<b>98 581</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110 908</b>	<b>100 636</b>	<b>-</b>	<b>-</b>

The increased debtors results primarily from the year-on-year increase in billings from increased tariffs at the start of the new financial year. Also a contributing factor are the increased of unemployment as more household applied for indigent support during the annual review process.

#### Summary of Indigent Households

2016						
July	2 784	15 171 206	75 655 719	90 826 925	16.70%	
August		15 761 366	84 963 976	100 725 342	15.65%	
September	2 160	17 449 656	84 076 485	101 526 141	17.19%	
October	2 146	20 333 691	84 894 717	105 228 408	19.32%	
November	2 146	23 554 396	85 827 007	109 381 403	21.53%	
December	2 146	18 587 500	86 852 934	105 440 434	17.63%	
2017						

#### Summary of Debtors Age Analysis

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	Total
<b>2016/2017</b>						
July	-1 796 239	2 632 385	2 402 616	2 008 161	94 894 035	100 140 959
August	3 100 906	5 756 200	2 221 002	2 206 275	96 691 214	109 975 597
September	3 167 556	3 036 052	4 068 602	2 055 749	98 580 539	110 908 498
October	5 236 881	2 985 489	2 788 339	3 907 235	99 400 225	114 318 170
November	5 913 184	5 248 624	2 523 118	2 615 249	102 762 885	119 063 060
December	4 610 438	2 909 777	2 390 261	2 408 838	104 583 427	116 902 741

# Creditors' analysis

## Supporting Table SC4

NC072 Umsobomvu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2016/17								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	2 029								2 029
Bulk Water	0200									-
PAYE deductions	0300	-								-
VAT (output less input)	0400	-								-
Pensions / Retirement deductions	0500	-								-
Loan repayments	0600	-								-
Trade Creditors	0700	-								-
Auditor General	0800	-								-
Other	0900	255								255
<b>Total By Customer Type</b>	<b>1000</b>	<b>2 284</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 284</b>

Supporting Table SC4 reflects current creditors at the end of December 2016.

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 - M06 December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
<b>Municipality</b>									
Notice Deposit		32 days	Notice	32 days	-	0.0%	84		84
Notice Deposit		32 days	Notice	32 days	-	0.0%	151		151
Notice Deposit		32 days	Notice	32 days			24		24
Notice Deposit		32 days	Notice	32 days			131		133
Notice Deposit		32 days	Notice	32 days			12		12
Notice Deposit		32 days	Notice	32 days			411		417
Notice Deposit		32 days	Notice	32 days			5 554		
<b>Municipality sub-total</b>					-		6 367	-	822
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				-		<b>6 367</b>	<b>-</b>	<b>822</b>

Surplus cash not immediately required is invested in 32 day deposits and 3 months 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 - M03 September

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>38 206</b>	<b>39 356</b>	<b>-</b>	<b>-</b>	<b>17 099</b>	<b>17 099</b>	<b>-</b>		<b>39 356</b>
Equitable share	34 931	36 658			15 274	15 274	-		36 658
FINANCE MANAGEMENT	1 932	1 825		-	1 825	1 825	-		1 825
MSIG	940	-			-				-
MIG ADMIN - PMU	403	873							873
Energy Efficiency and Demand Management							-		-
SUBSIDY STATE							-		-
Other transfers and grants [insert description]							-		-
<b>Provincial Government:</b>	<b>1 542</b>	<b>1 569</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>1 569</b>
DEPT ART & CULTURE (LIBRARY)	1 542	1 569		-	-		-		1 569
YOUTH PROGRAMS							-		-
IMMUNISATION GRANT							-		-
Other transfers and grants [insert description]							-		-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
DISTRICT MUNICIPALITY	-	-	-	-	-	-	-		-
Other transfers and grants [insert description]	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
IEC INFRASTRUCTURE	-	-	-	-	-	-	-		-
Other transfers and grants [insert description]	-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	<b>39 748</b>	<b>40 925</b>	<b>-</b>	<b>-</b>	<b>17 099</b>	<b>17 099</b>	<b>-</b>		<b>40 925</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>77 945</b>	<b>28 091</b>	<b>-</b>	<b>-</b>	<b>2 775</b>	<b>-</b>	<b>250</b>	<b>#DIV/0!</b>	<b>28 091</b>
RBIG - DWAF	54 000	-					-		-
HOUSING PROJECTS	-								-
EEDG	7 000	8 000		-	-				8 000
MIG - CAPITAL	14 595	16 591		-	2 525				16 591
INEP	1 350	2 500		-	-				2 500
EPWP	1 000	1 000		-	250		250	#DIV/0!	1 000
<b>Provincial Government:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
DISASTER							-		-
DEPRT OF SAFETY							-		-
EPWP							-		-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Kgotso Pula Nala	-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	<b>77 945</b>	<b>28 091</b>	<b>-</b>	<b>-</b>	<b>2 775</b>	<b>-</b>	<b>250</b>	<b>#DIV/0!</b>	<b>28 091</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>117 693</b>	<b>69 016</b>	<b>-</b>	<b>-</b>	<b>19 874</b>	<b>17 099</b>	<b>250</b>	<b>1.5%</b>	<b>69 016</b>

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 - M03 September

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>38 206</b>	<b>39 356</b>	<b>-</b>	<b>575</b>	<b>2 810</b>	<b>2 834</b>	<b>(25)</b>	<b>-0.9%</b>	<b>39 356</b>
Equitable share	34 931	36 658		491	1 435	2 384	(949)	-39.8%	36 658
FINANCE MANAGEMENT	1 932	1 825		84	1 375	460	925	205.5%	1 825
MSIG	940	-			-	-	-		-
MIG ADMIN - PMU	403	873			-	-	-		873
Energy Efficiency and Demand Management									-
SUBSIDY STATE									-
Other transfers and grants [insert description]									-
<b>Provincial Government:</b>	<b>1 542</b>	<b>1 569</b>	<b>-</b>	<b>75</b>	<b>234</b>	<b>261</b>	<b>(27)</b>	<b>-10.3%</b>	<b>1 569</b>
DEPT ART & CULTURE (LIBRARY)	1 542	1 569		75	234	261	(27)	-10.3%	1 569
YOUTH PROGRAMS									-
IMMUNISATION GRANT									-
Other transfers and grants [insert description]									-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
DISTRICT MUNICIPALITY									-
Other transfers and grants [insert description]									-
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
IEC INFRASTRUCTURE									-
Other transfers and grants [insert description]									-
<b>Total operating expenditure of Transfers and Grants:</b>	<b>39 748</b>	<b>40 925</b>	<b>-</b>	<b>650</b>	<b>3 044</b>	<b>3 095</b>	<b>(51)</b>	<b>-1.7%</b>	<b>40 925</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>77 945</b>	<b>28 091</b>	<b>-</b>	<b>1 244</b>	<b>4 933</b>	<b>4 425</b>	<b>508</b>	<b>11.5%</b>	<b>28 091</b>
RBIG - DWAF	54 000	-							-
HOUSING PROJECTS	-								-
EEDG	7 000	8 000			2 377	1 300	1 077	82.9%	8 000
MIG - CAPITAL	14 595	16 591		1 228	2 531	2 250	281	12.5%	16 591
INEP	1 350	2 500			1	625	(624)	-99.8%	2 500
EPWP	1 000	1 000		16	24	250	(226)	-90.6%	1 000
<b>Provincial Government:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
DISASTER									-
DEPRT OF SAFETY									-
EPWP									-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
									-
									-
<b>Other grant providers:</b>	<b>2 600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Kgotso Pula Nala	2 600								-
									-
<b>Total capital expenditure of Transfers and Grants</b>	<b>80 545</b>	<b>28 091</b>	<b>-</b>	<b>1 244</b>	<b>4 933</b>	<b>4 425</b>	<b>508</b>	<b>11.5%</b>	<b>28 091</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>120 293</b>	<b>69 016</b>	<b>-</b>	<b>1 894</b>	<b>7 976</b>	<b>7 520</b>	<b>456</b>	<b>6.1%</b>	<b>69 016</b>

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 - M03 Septemb

Description	Budget Year 2016/17				
	Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>					
<b>EXPENDITURE</b>					
<b>Operating expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	-	-	-	-	
Equitable share				-	
FINANCE MANAGEMENT				-	
Energy Efficiency and Demand Management				-	
SUBSIDY STATE				-	
Other transfers and grants [insert description]				-	
<b>Provincial Government:</b>	-	-	-	-	
DEPT ART & CULTURE (LIBRARY)				-	
IMMUNISATION GRANT				-	
Other transfers and grants [insert description]				-	
<b>District Municipality:</b>	-	-	-	-	
<i>DISTRICT MUNICIPALITY</i>				-	
<b>Other grant providers:</b>	-	-	-	-	
<i>IEC INFRASTRUCTURE</i>				-	
<b>Total operating expenditure of Approved Roll-overs</b>	-	-	-	-	
<b>Capital expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	-	-	-	-	
RBIG - DWAF				-	
<b>Provincial Government:</b>	-	-	-	-	
<b>District Municipality:</b>	-	-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>	-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	-	-	-	-	

Roll-over application of R3.3m for the EEDSM grant was submitted in August 2016 and National Treasury approved the application.

# Expenditure on councillor allowances and employee benefits

## Supporting Table SC8

NC072 Umsobomvu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	2 700	3 246	3 246	243	721	812	(91)	-11%	3 246
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	186	-	-	15	33	-	33	#DIV/0!	-
Cellphone Allowance	209	-	-	19	55	-	55	#DIV/0!	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	<b>3 095</b>	<b>3 246</b>	<b>3 246</b>	<b>276</b>	<b>808</b>	<b>812</b>	<b>(3)</b>	<b>0%</b>	<b>3 246</b>
% increase		4.9%	4.9%						4.9%
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	-	-	-	-	-	-	-	-	-
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% increase									
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	27 791	34 340	34 340	2 377	7 152	8 585	(1 433)	-17%	34 340
Pension and UIF Contributions	3 949	5 047	5 047	348	1 048	1 262	(213)	-17%	5 047
Medical Aid Contributions	758	879	879	68	213	220	(6)	-3%	879
Overtime	1 459	2 398	2 398	111	375	599	(225)	-38%	2 398
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	467	555	555	38	114	139	(25)	-18%	555
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	372	9	9	30	94	2	91	3974%	9
Other benefits and allowances	2 977	3 646	3 646	245	649	912	(262)	-29%	3 646
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	201	201	-	-	50	(50)	-100%	201
<b>Sub Total - Other Municipal Staff</b>	<b>37 772</b>	<b>47 076</b>	<b>47 076</b>	<b>3 217</b>	<b>9 646</b>	<b>11 769</b>	<b>(2 123)</b>	<b>-18%</b>	<b>47 076</b>
% increase		24.6%	24.6%						24.6%
<b>Total Parent Municipality</b>	<b>40 867</b>	<b>50 322</b>	<b>50 322</b>	<b>3 493</b>	<b>10 455</b>	<b>12 581</b>	<b>(2 126)</b>	<b>-17%</b>	<b>50 322</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>40 867</b>	<b>50 322</b>	<b>50 322</b>	<b>3 493</b>	<b>10 455</b>	<b>12 581</b>	<b>(2 126)</b>	<b>-17%</b>	<b>50 322</b>
% increase		23.1%	23.1%						23.1%
<b>TOTAL MANAGERS AND STAFF</b>	<b>37 772</b>	<b>47 076</b>	<b>47 076</b>	<b>3 217</b>	<b>9 646</b>	<b>11 769</b>	<b>(2 123)</b>	<b>-18%</b>	<b>47 076</b>

# Financial Performance

## Supporting Table SC2

NC072 Umsobomvu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

Description of financial indicator	Basis of calculation	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.3%	19.4%	19.4%	0.2%	2.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	5.2%	4.2%	0.0%	5.9%	4.2%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	237.1%	303.3%	0.0%	170.0%	303.3%
Liquidity Ratio	Monetary Assets/Current Liabilities	71.6%	101.4%	0.0%	42.5%	101.4%
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	45.2%	41.5%	0.0%	109.1%	41.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))					
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
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					
Employee costs	Employee costs/Total Revenue - capital revenue	31.2%	35.9%	35.9%	25.5%	35.9%
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	0.3%	22.6%	22.6%	0.2%	2.7%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)					
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services					
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure					
Monetary assets		23 723	27 542		13 901	27 542
Total Revenue (excluding capital transfers and contributions)		120 465	131 364	131 364	37 879	131 364
Transfers recognised - operational		39 345	40 052	40 052	17 099	40 052
Transfers recognised - capital		59 788	28 964	28 964		28 964
Debt service payments		2 996	2 469		(326)	(310)
Outstanding debtors (receivables)		54 420	54 460		41 314	54 460
Annual services revenue		50 879	65 572	65 572	14 144	
Cash + investments	Including LT investments	23 723	27 542		13 901	27 542
Fixed operational expend. (monthly)						
Longstanding debtors outstanding						
Longstanding debtors recovered						
Attorney collections						

# Capital programme performance

## Supporting Table SC12

NC072 Umsobomvu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	4 733	-		-		-	-		
August	4 733	1 300		3 681	#VALUE!	1 300	#VALUE!	#VALUE!	#VALUE!
September	4 733	3 600		2 026	#VALUE!	4 900	#VALUE!	#VALUE!	#VALUE!
October	4 733	1 050				5 950	-		
November	4 733	1 500				7 450	-		
December	4 733	5 450				12 900	-		
January	4 733	1 050				13 950	-		
February	4 733	4 800				18 750	-		
March	4 733	1 500				20 250	-		
April	4 733	7 891				28 141	-		
May	4 733	1 350				29 491	-		
June	4 733	150				29 641	-		
<b>Total Capital expenditure</b>	<b>56 792</b>	<b>29 641</b>	<b>-</b>	<b>5 707</b>					

# Other supporting documentation

## Supporting Table SC13a

NC072 Umsobomvu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	77 945	28 091	-	2 026	5 707	1 300	(4 407)	-339.0%	28 091
Infrastructure - Road transport	7 944	17 591	-	16	16	-	(16)	#DIV/0!	17 591
Roads, Pavements & Bridges	7 944	17 591	-	16	16	-	(16)	#DIV/0!	17 591
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	8 350	10 500	-	782	3 160	1 300	(1 860)	-143.1%	10 500
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	7 000	8 000	-	-	-	-	-	-	8 000
Street Lighting	1 350	2 500	-	782	3 160	1 300	(1 860)	-143.1%	2 500
Infrastructure - Water	54 000	-	-	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	54 000	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	7 651	-	-	1 228	2 531	-	(2 531)	#DIV/0!	-
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	7 651	-	-	1 228	2 531	-	(2 531)	#DIV/0!	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	-	-	-	-	-	-	-	-	-
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	160	-	-	-	-	-	-	-	-
General vehicles	160	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	74	1 550	-	-	-	-	-	-	1 550
Computers - software & programming	74	1 550	-	-	-	-	-	-	1 550
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>78 179</b>	<b>29 641</b>	<b>-</b>	<b>2 026</b>	<b>5 707</b>	<b>1 300</b>	<b>(4 407)</b>	<b>-339.0%</b>	<b>29 641</b>

# Supporting Table SC13b

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

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
<i>Roads, Pavements &amp; Bridges</i>									
<i>Storm water</i>									
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
<i>Generation</i>									
<i>Transmission &amp; Reticulation</i>									
<i>Street Lighting</i>									
Infrastructure - Water	-	-	-	-	-	-	-	-	-
<i>Dams &amp; Reservoirs</i>									
<i>Water purification</i>									
<i>Reticulation</i>									
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>									
<i>Sewerage purification</i>									
Infrastructure - Other	-	-	-	-	-	-	-	-	-
<i>Waste Management</i>									
<i>Transportation</i>									
<i>Gas</i>									
<i>Other</i>									
<b>Community</b>	-	-	-	-	-	-	-	-	-
Parks & gardens									
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other									
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings									
Other									
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development									
Other									
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
General vehicles									
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment									
Computers - hardware/equipment									
Furniture and other office equipment									
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
Computers - software & programming									
Other									
<b>Total Capital Expenditure on renewal of existing assets</b>	-	-	-	-	-	-	-	-	-

# Supporting Table SC13c

NC072 Umsobomvu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>1 309</b>	<b>2 031</b>	<b>2 031</b>	<b>293</b>	<b>455</b>	<b>508</b>	<b>52</b>	<b>10.3%</b>	<b>2 031</b>
Infrastructure - Road transport	429	370	370	3	42	93	50	54.6%	370
<i>Roads, Pavements &amp; Bridges</i>	429	370	370	3	42	93	50	54.6%	370
<i>Storm water</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	505	911	911	140	143	228	84	37.0%	911
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>	505	691	691	140	143	173	29	16.9%	691
<i>Street Lighting</i>	-	220	220	-	-	55	55	100.0%	220
Infrastructure - Water	172	500	500	151	252	125	(127)	-101.6%	500
<i>Dams &amp; Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	172	500	500	151	252	125	(127)	-101.6%	500
Infrastructure - Sanitation	203	250	250	-	18	63	45	71.4%	250
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>	203	250	250	-	18	63	45	71.4%	250
Infrastructure - Other	-	-	-	-	-	-	-	-	-
<i>Waste Management</i>	-	-	-	-	-	-	-	-	-
<i>Transportation</i>	-	-	-	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
<b>Community</b>	<b>9</b>	<b>25</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>6</b>	<b>100.0%</b>	<b>25</b>
Parks & gardens	5	5	5	-	-	1	1	100.0%	5
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	4	20	20	-	-	5	5	100.0%	20
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>1 420</b>	<b>1 566</b>	<b>1 566</b>	<b>351</b>	<b>515</b>	<b>391</b>	<b>(123)</b>	<b>-31.5%</b>	<b>1 566</b>
General vehicles	944	1 012	1 012	249	350	253	(97)	-38.5%	1 012
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	104	269	269	43	49	67	18	26.5%	269
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	1	35	35	-	0	9	8	95.7%	35
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	371	248	248	59	114	62	(52)	-84.6%	248
Other Land	-	3	3	-	-	1	1	100.0%	3
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	<b>2 738</b>	<b>3 622</b>	<b>3 622</b>	<b>645</b>	<b>970</b>	<b>905</b>	<b>(65)</b>	<b>-7.1%</b>	<b>3 622</b>

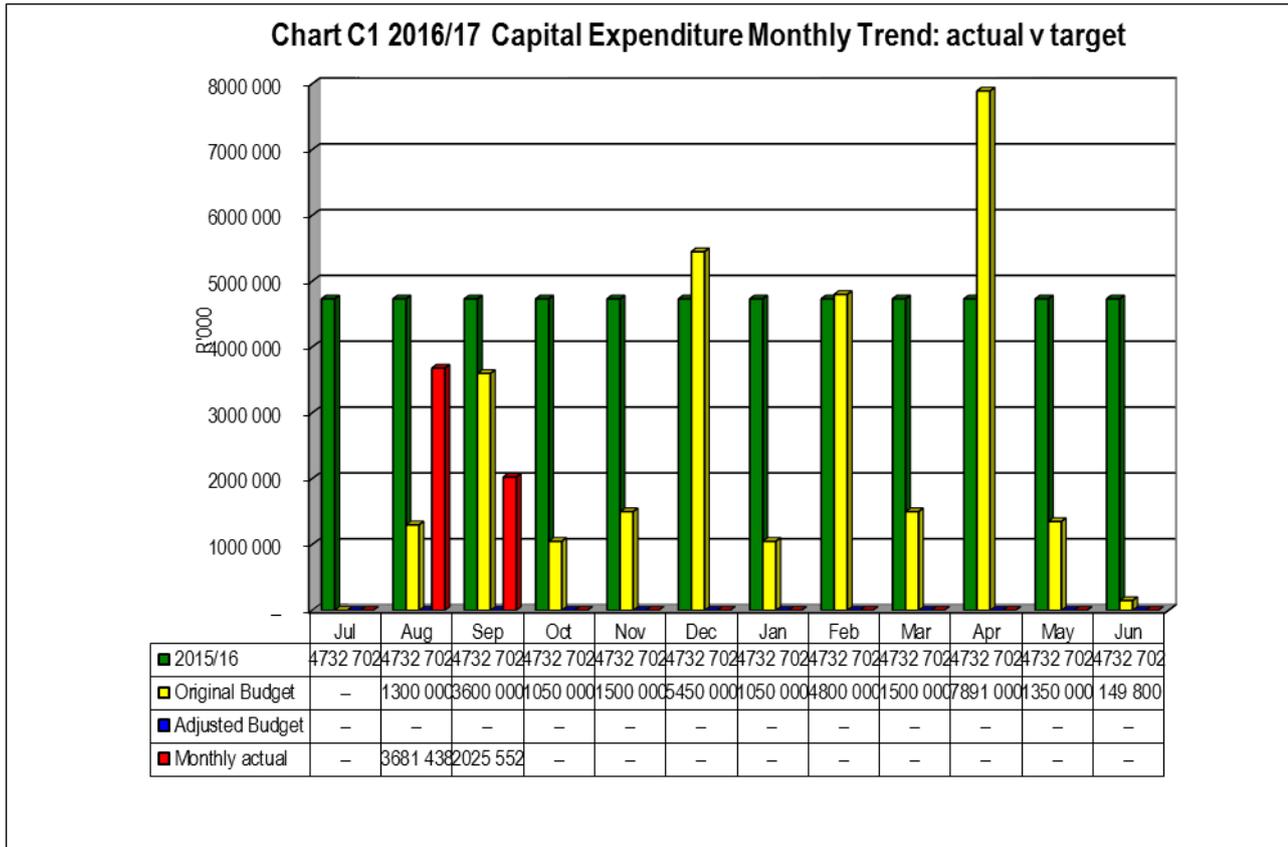
# Supporting Table SC13d

NC072 Umsobomvu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

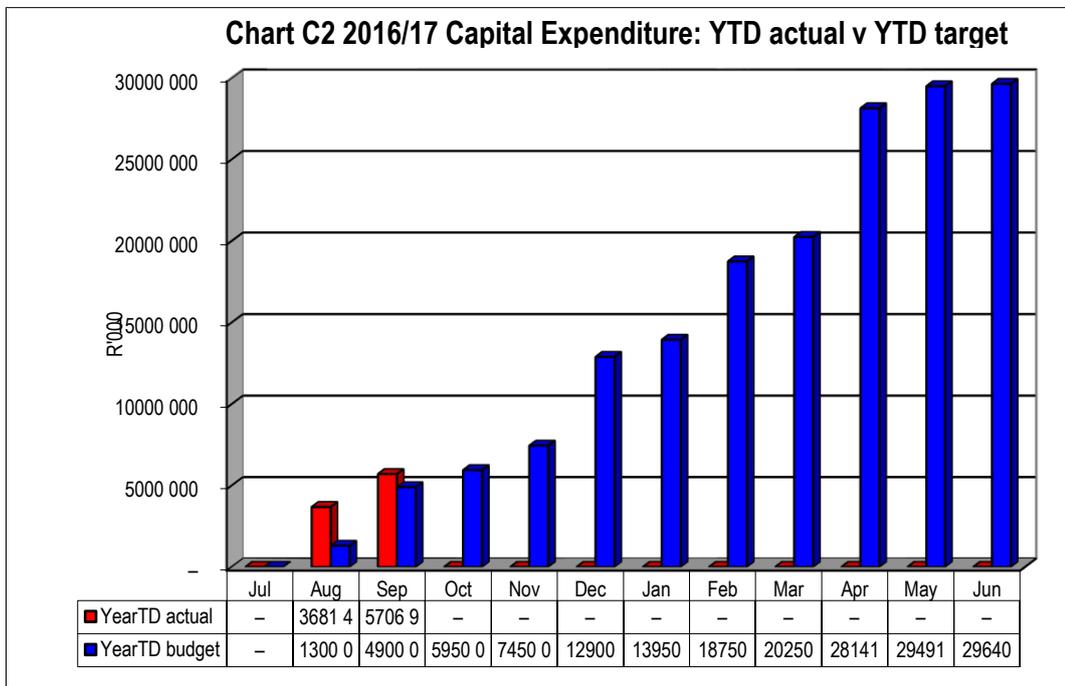
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges	-	-	-	-	-	-	-	-	-
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	-	-	-	-	-	-	-	-	-
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	-	-	-	-	-	-	-	-	-
<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

## Other supporting documentation Section 71 charts

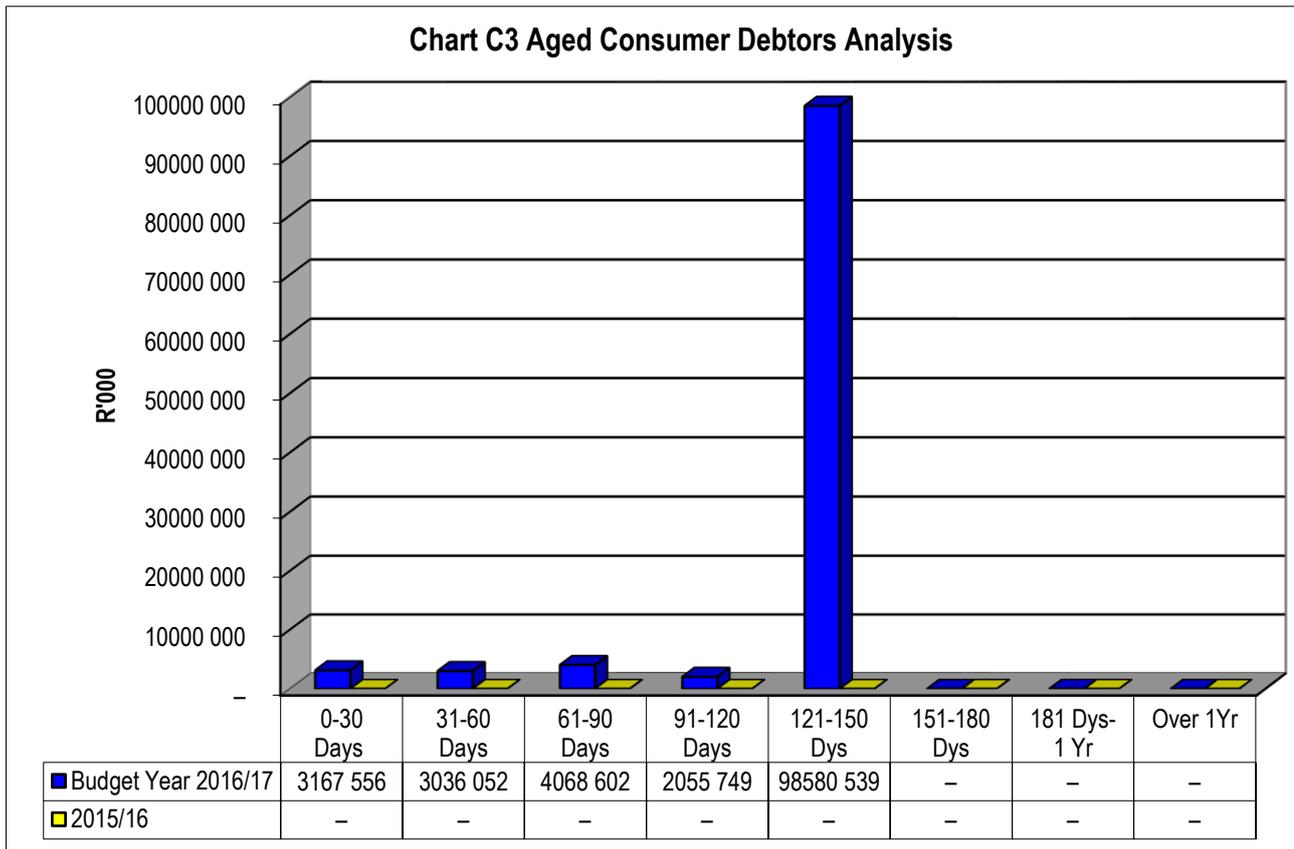
### Capital expenditure monthly trend - actual vs target



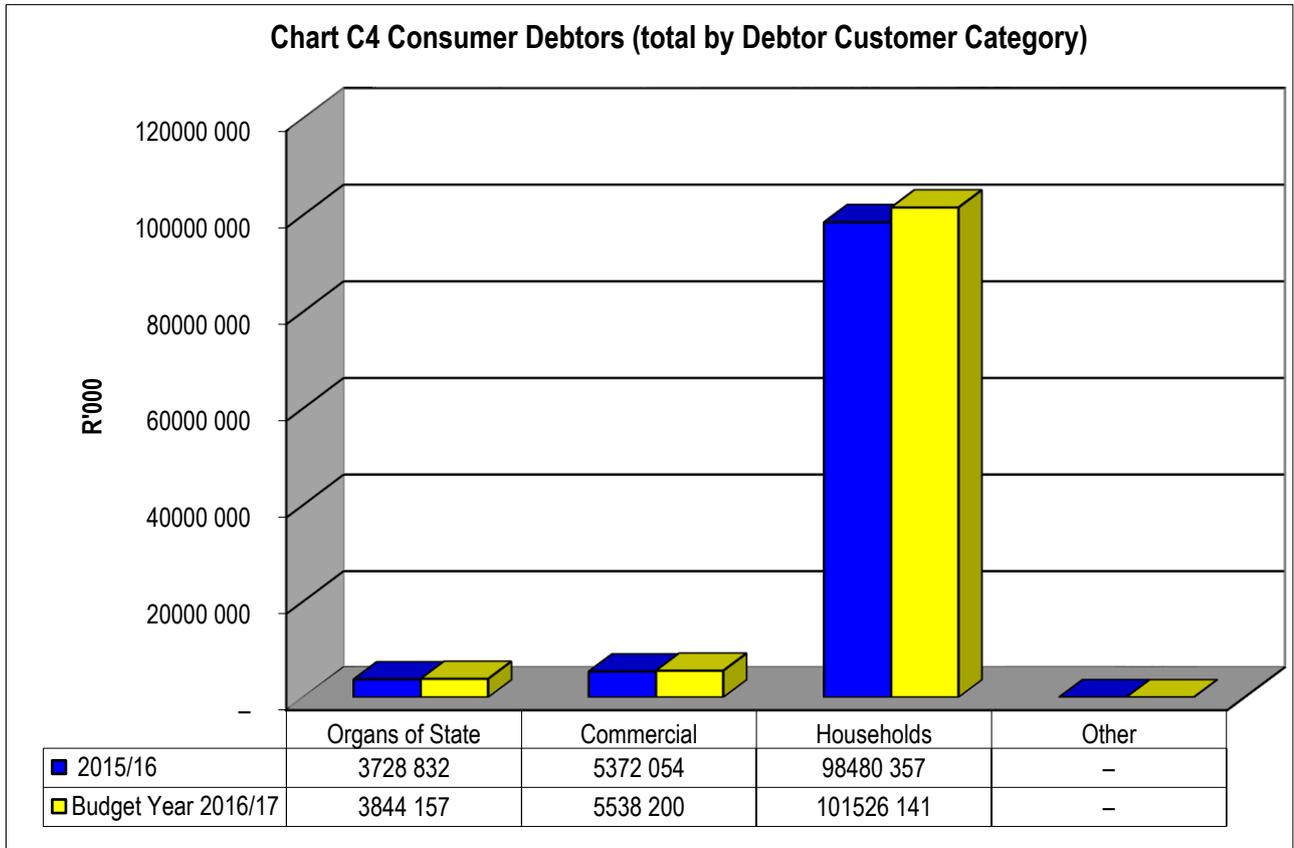
### Capital expenditure – YTD actual vs YTD trend



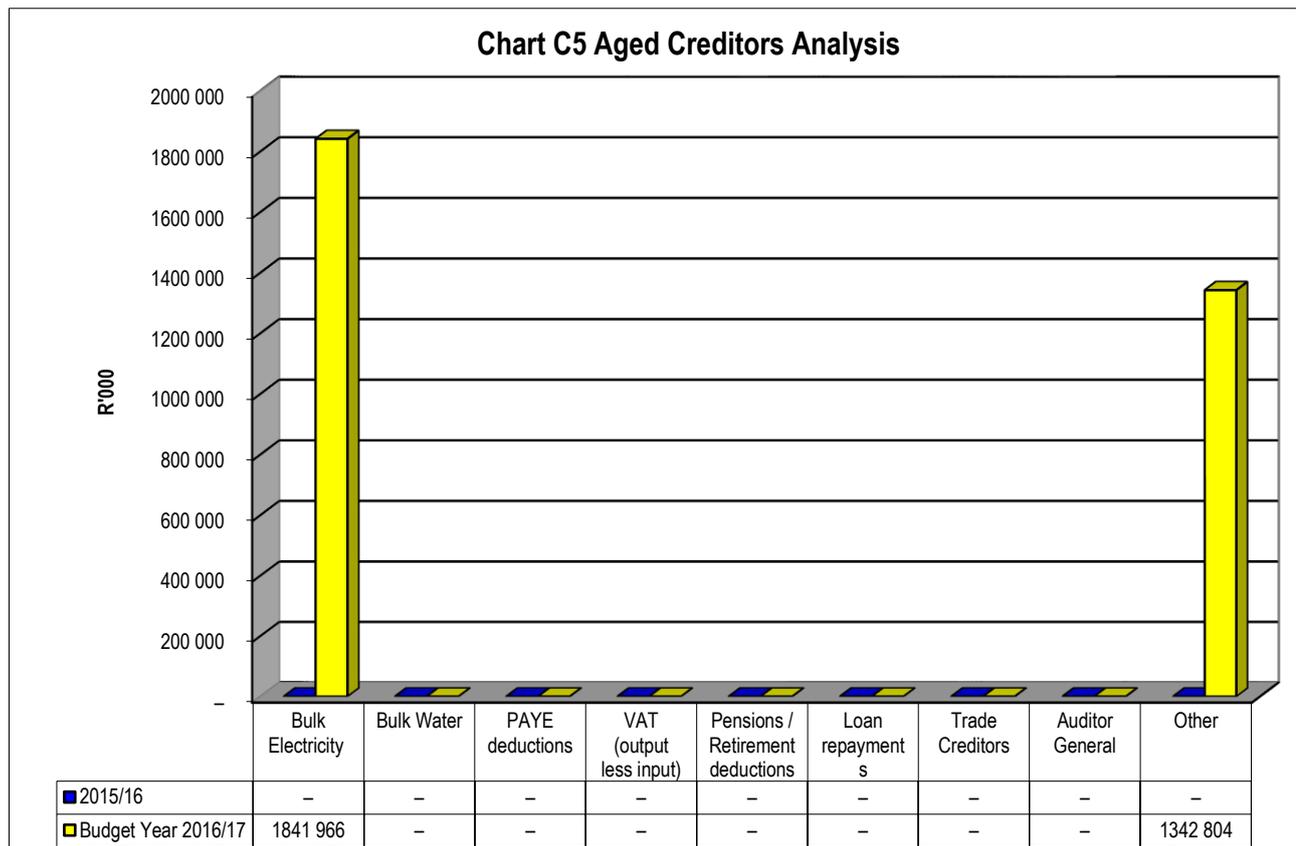
## Debtors Age Analysis



## Debtors by Type



## Creditor Payments



# MUNICIPAL MANAGER'S QUALITY CERTIFICATION

## QUALITY CERTIFICATE

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

(Mark as appropriate)

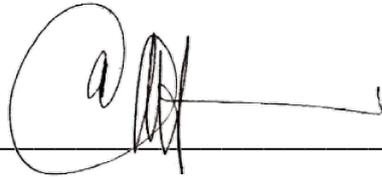
Quarterly report on the implementation of the budget and financial state of affairs of the municipality.

For the quarter ending 31 December 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: 16 JANUARY 2017