



UMZIMVUBU
— LOCAL MUNICIPALITY —

In-Year Report of the Municipality

Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 May 2009.

Monthly Budget Statement May 2014

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for the month May has been prepared in accordance with the Municipal Budget and Reporting Regulations. This monthly budget statement is prepared in the month which final budget for 2014/15 is to be approved by council.

1.2 Implementation of the budget process plan

The IDP/Budget roadshow took place in all 27 wards of Umzimvubu, and comments from all stakeholders were incorporated to the final budget which was approved by 29 May 2014.

1.3 Financial risks or problem facing the municipality

There are no financial problems facing the municipality. Operating revenues and expenditure are treading well. Management had as session where all reports for each project were scrutinize as to determine what the project milestones are and identify any possible risks to achieving the year-end targets.

Section 2 – Resolutions

IN-YEAR REPORTS 2013/2014

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

RECOMMENDATION:

That Council notes the monthly budget statement and supporting documentation for May 2014

Section 3 – Executive Summary

3.1 Introduction

As stated Mayor's report May has been prepared in accordance with the Municipal Budget and Reporting Regulations. This monthly budget statement is prepared in the month which final budget for 2014/15 is to be approved by council.

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments) Revenue by Source

The performance of revenue is good as this period under reporting we have not received any transfers, as the last trench was received in the month of May 2014. We have achieved a 43% above what we projected

Operating Expenditure

Current expenditure is 31%, R48,4 million, below year-to-date budget projections for the current month, which is as the result of the non-cash items.

Capital expenditure

Year-to-date expenditure on capital amounts to 75% millions which is a good performance as most projects are on their completion stage.

3.2.2 Performance of municipal entities

The municipality has no entities

3.3 Material variances from SDBIP

Reporting against performance targets will be reported to the council by the end of July 2014

3.4 Remedial or corrective steps

No remedial or corrective steps as the situation is still as per the planned

3.5 Conclusion

Performance of revenue by source compared to budget is good.

Operating expenditure currently reflects a variance of 31% below YTD budget

Capital expenditure performance is good.

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

EC442 Umzimvubu - Table C1 Monthly Budget Statement
Summary - M11 May

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Financial Performance</u>									
Property rates	10 756	8 900	8 900	487	9 069	8 158	911	11%	8 900
Service charges	2 117	1 500	1 500	186	2 044	1 375	669	49%	1 500
Investment revenue	2 251	230	230	676	2 360	211	2 150	1020%	980
Transfers recognised - operational	106 199	117 996	117 996	–	116 159	108 163	7 996	7%	117 996
Other own revenue	8 281	20 865	20 865	15 211	65 681	19 126	46 554	243%	20 865
Total Revenue (excluding capital transfers and contributions)	129 604	149 491	149 491	16 560	195 313	137 034	58 280	43%	150 241
Employee costs	39 573	49 296	49 296	3 965	42 195	45 188	(2 993)	-7%	49 296
Remuneration of Councillors	13 220	13 917	13 917	1 142	11 161	12 757	(1 596)	-13%	13 917
Depreciation & asset impairment	32 018	30 000	30 000	(13 146)	–	27 500	(27 500)	-100%	30 000
Finance charges	972	20	20	0	10	18	(8)	-46%	20
Materials and bulk purchases	–	–	–	–	–	–	–		–
Transfers and grants	31 104	3 362	3 362	40	907	2 898	(1 991)		3 362
Other expenditure	63 747	74 975	74 975	5 142	54 533	68 864	(14 331)	-21%	74 975
Total Expenditure	180 634	171 569	171 569	(2 857)	108 807	157 226	(48 419)	-31%	171 569
Surplus/(Deficit)	(51 030)	(22 078)	(22 078)	19 417	86 506	(20 193)	106 699	-528%	(21 328)
Transfers recognised - capital	56 182	127 397	127 397	–	108 757	116 780	(8 024)	-7%	127 397
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers and contributions	5 152	105 319	105 319	19 417	195 263	96 588	98 675	102%	106 069
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	5 152	105 319	105 319	19 417	195 263	96 588	98 675	102%	106 069
<u>Capital expenditure & funds sources</u>									
Capital expenditure	(0)	145 779	88 379	8 517	113 108	65 614	47 493	72%	89 642
Capital transfers recognised	(0)	145 779	88 379	8 517	113 108	65 614	47 493	72%	89 642
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	–	–	–	–	–	–		–
Total sources of capital funds	(0)	145 779	88 379	8 517	113 108	65 614	47 493	72%	89 642
<u>Financial position</u>									
Total current assets	52 982	–	–		101 071				–
Total non current assets	243 851	–	–		357 851				–
Total current liabilities	37 864	–	–		42 240				–
Total non current liabilities	10 578	–	–		10 578				–
Community wealth/Equity	250 105	–	–		250 106				–
<u>Cash flows</u>									
Net cash from (used) operating	76 117	129 792	64 809	(84 583)	152 386	59 408	92 978	157%	166 239
Net cash from (used) investing	(50 250)	(141 126)	(89 898)	95 331	(94 496)	(82 406)	(12 090)	15%	(103 086)
Net cash from (used) financing	(349)	–	0	(1 176)	588	0	588	#####	642
Cash/cash equivalents at the month/year end	60 078	(11 333)	(25 089)	–	107 990	(22 998)	130 989	-570%	113 306

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	804	749	725	710	690	43 415	–	–	47 093
Creditors Age Analysis									
Total Creditors	8 445	–	–	–	–	–	–	–	8 445

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

EC442 Umzimvubu - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May

Description	Ref	2012/13	Budget Year 2013/14							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Standard										
Governance and administration		125 927	147 426	147 426	15 836	195 175	135 141	60 034	44%	147 426
Executive and council		150	–	–	–	150	–	150	#DIV/0!	–
Budget and treasury office		125 534	147 006	147 006	15 836	194 890	134 756	60 134	45%	147 006
Corporate services		244	420	420	–	135	385	(250)	-65%	420
Community and public safety		2 825	5 452	5 452	377	5 244	4 997	246	5%	5 452
Community and social services		(1 310)	277	277	10	971	254	717	282%	277
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		4 136	5 175	5 175	367	4 272	4 743	(471)	-10%	5 175
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		54 372	121 366	121 366	161	101 166	111 252	(10 086)	-9%	121 366
Planning and development		392	3 331	3 331	11	680	3 054	(2 374)	-78%	3 331
Road transport		53 980	118 035	118 035	150	100 486	108 198	(7 712)	-7%	118 035
Environmental protection		–	–	–	–	–	–	–		–
Trading services		2 662	2 644	2 644	186	2 485	2 424	61	3%	2 644
Electricity		–	–	–	–	–	–	–		–
Water		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		2 662	2 644	2 644	186	2 485	2 424	61	3%	2 644
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Standard	2	185 787	276 888	276 888	16 560	304 070	253 814	50 256	20%	276 888
Expenditure - Standard										
Governance and administration		106 301	114 526	114 526	(8 025)	59 169	105 120	(45 951)	-44%	114 526
Executive and council		28 622	31 590	31 590	2 395	26 389	28 958	(2 569)	-9%	31 590
Budget and treasury office		63 321	66 718	66 718	(11 415)	20 500	61 296	(40 796)	-67%	66 718
Corporate services		14 358	16 218	16 218	995	12 280	14 866	(2 586)	-17%	16 218
Community and public safety		19 061	24 901	24 901	2 888	19 954	22 643	(2 689)	-12%	24 901
Community and social services		9 454	11 378	11 378	1 111	9 149	10 246	(1 098)	-11%	11 378
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		9 607	13 523	13 523	1 777	10 805	12 396	(1 591)	-13%	13 523

Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		45 078	19 559	19 559	1 449	20 767	17 929	2 838	16%	19 559
Planning and development		5 888	6 600	6 600	328	7 101	6 050	1 051	17%	6 600
Road transport		39 190	12 959	12 959	1 121	13 666	11 879	1 787	15%	12 959
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		10 195	12 582	12 582	831	8 917	11 534	(2 617)	-23%	12 582
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		10 195	12 582	12 582	831	8 917	11 534	(2 617)	-23%	12 582
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	180 634	171 569	171 569	(2 857)	108 807	157 226	(48 419)	-31%	171 569
Surplus/ (Deficit) for the year		5 152	105 319	105 319	19 417	195 263	96 588	98 675	102%	105 319

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics 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

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

EC442 Umzimvubu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote Description	Re f	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		150	100	100	-	152	92	60	65.8%	100
Vote 2 - Budget and Treasury		125 534	147 006	147 006	15 836	194 890	134 756	60 134	44.6%	147 006
Vote 3 - Corporate Services		244	420	420	-	135	385	(250)	-64.9%	420
Vote 4 - Local Economic Development		392	3 331	3 331	11	680	3 054	(2 374)	-77.7%	3 331
Vote 5 - Infrastructure and Planning		53 980	118 035	118 035	150	100 486	108 198	(7 712)	-7.1%	118 035
Vote 6 - Community and Social Services		(1 310)	177	177	10	969	162	807	497.4%	177
Vote 7 - Waste Management		2 662	2 644	2 644	186	2 485	2 424	61	2.5%	2 644
Vote 8 - Public Safety		4 136	5 175	5 175	367	4 272	4 743	(471)	-9.9%	5 175
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	185 787	276 888	276 888	16 560	304 070	253 814	50 256	19.8%	276 888
Expenditure by Vote	1									
Vote 1 - Executive and Council		35 532	40 100	40 100	3 282	33 138	36 575	(3 437)	-9.4%	40 100
Vote 2 - Budget and Treasury		63 351	66 718	66 718	(11 415)	20 500	61 296	(40 796)	-66.6%	66 718
Vote 3 - Corporate Services		14 358	16 218	16 218	995	12 280	14 866	(2 586)	-17.4%	16 218
Vote 4 - Local Economic Development		5 888	6 600	6 600	328	7 101	6 050	1 051	17.4%	6 600
Vote 5 - Infrastructure and Planning		39 190	12 959	12 959	1 121	13 666	11 879	1 787	15.0%	12 959

Vote 6 - Community and Social Services		2 545	2 868	2 868	225	2 399	2 629	(230)	-8.7%	2 868
Vote 7 - Waste Management		10 195	12 582	12 582	831	8 917	11 534	(2 617)	-22.7%	12 582
Vote 8 - Public Safety		9 607	13 523	13 523	1 777	10 805	12 396	(1 591)	-12.8%	13 523
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	180 665	171 569	171 569	(2 857)	108 807	157 226	(48 419)	-30.8%	171 569
Surplus/ (Deficit) for the year	2	5 121	105 319	105 319	19 417	195 263	96 588	98 675	102.2%	105 319

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Executive & Council; Corporate Services; Budget & Treasury; Infrastructure and Planning, Local Economic Development; Special Programmes & Communication Community Services; Public Safety; and Waste management

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

EC442 Umzimvubu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>Revenue By Source</u>										
Property rates		10 756	8 900	8 900	487	9 069	8 158	911	11%	8 900
Property rates - penalties & collection charges		-	-	-	-	-	-	-		-
Service charges - electricity revenue		-	-	-	-	-	-	-		-
Service charges - water revenue		-	-	-	-	-	-	-		-
Service charges - sanitation revenue		-	-	-	-	-	-	-		-
Service charges - refuse revenue		2 117	1 500	1 500	186	2 044	1 375	669	49%	1 500
Service charges - other		-	-	-	-	-	-	-		-
Rental of facilities and equipment		1 534	1 265	1 265	22	418	1 159	(742)	-64%	1 265
Interest earned - external investments		2 251	230	230	676	2 360	211	2 150	1020%	230
Interest earned - outstanding debtors		1 139	750	750	165	1 572	688	885	129%	750
Dividends received		-	-	-	-	-	-	-		-
Fines		438	800	800	23	395	733	(339)	-46%	800
Licences and permits		2 110	2 282	2 282	221	2 435	2 092	344	16%	2 282
Agency services		1 295	1 110	1 110	119	1 301	1 018	284	28%	1 110
Transfers recognised - operational		106 199	117 996	117 996	-	116 159	108 163	7 996	7%	117 996
Other revenue		1 765	13 803	13 803	14 535	59 133	12 653	46 480	367%	13 803
Gains on disposal of PPE		-	855	855	126	427	784	(357)	-46%	855
Total Revenue (excluding capital transfers and contributions)		129 604	149 491	149 491	16 560	195 313	137 034	58 280	43%	149 491
<u>Expenditure By Type</u>										
Employee related costs		39 573	49 296	49 296	3 965	42 195	45 188	(2 993)	-7%	49 296
Remuneration of councillors		13 220	13 917	13 917	1 142	11 161	12 757	(1 596)	-13%	13 917
Debt impairment		6 473	11 200	11 200	-	-	10 267	(10 267)	-100%	11 200
Depreciation & asset impairment		32 018	30 000	30 000	(13 146)	-	27 500	(27 500)	-100%	30 000
Finance charges		972	20	20	0	10	18	(8)	-46%	20

Bulk purchases		–	–	–	–	–	–	–		–
Other materials								–		
Contracted services		2 139	1 746	1 746	33	1 273	1 418	(145)	-10%	1 746
Transfers and grants		31 104	3 362	3 362	40	907	2 898	(1 991)	-69%	3 362
Other expenditure		52 550	62 028	62 028	5 108	53 260	57 180	(3 920)	-7%	62 028
Loss on disposal of PPE		2 585	–	–	–	–	–	–		–
Total Expenditure		180 634	171 569	171 569	(2 857)	108 807	157 226	(48 419)	-31%	171 569
Surplus/(Deficit)		(51 030)	(22 078)	(22 078)	19 417	86 506	(20 193)	106 699	(0)	(22 078)
Transfers recognised - capital		56 182	127 397	127 397	–	108 757	116 780	(8 024)	(0)	127 397
Contributions recognised - capital		–	–	–	–	–	–	–		–
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		5 152	105 319	105 319	19 417	195 263	96 588			105 319
Taxation								–		
Surplus/(Deficit) after taxation		5 152	105 319	105 319	19 417	195 263	96 588			105 319
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		5 152	105 319	105 319	19 417	195 263	96 588			105 319
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		5 152	105 319	105 319	19 417	195 263	96 588			105 319

The revenue includes the annual property rates and refuses removal billed to consumers for financial year.

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

EC442 Umzimvubu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M11 May

Vote Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Budget and Treasury		–	–	–	–	–	–	–		–
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
Vote 4 - Local Economic Development		–	–	–	–	–	–	–		–
Vote 5 - Infrastructure and Planning		–	–	–	–	–	–	–		–
Vote 6 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 7 - Waste Management		–	–	–	–	–	–	–		–
Vote 8 - Public Safety		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–

Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		0	1 030	1 030	–	261	944	(683)	-72%	1 030
Vote 2 - Budget and Treasury		(0)	650	650	–	702	596	106	18%	650
Vote 3 - Corporate Services		(0)	750	750	277	719	963	(244)	-25%	750
Vote 4 - Local Economic Development		–	5 610	5 610	375	4 253	5 143	(890)	-17%	6 873
Vote 5 - Infrastructure and Planning		–	131 758	74 358	8 070	102 266	52 945	49 321	93%	74 358
Vote 6 - Community and Social Services		–	35	35	–	35	32	3	9%	35
Vote 7 - Waste Management		(0)	4 615	4 615	(205)	3 638	3 772	(134)	-4%	4 615
Vote 8 - Public Safety		(0)	1 331	1 331	–	1 234	1 220	14	1%	1 331
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	(0)	145 779	88 379	8 517	113 108	65 614	47 493	72%	89 642
Total Capital Expenditure		(0)	145 779	88 379	8 517	113 108	65 614	47 493	72%	89 642
Capital Expenditure - Standard Classification										
Governance and administration		(0)	2 430	2 430	277	1 682	2 503	(820)	-33%	2 430
Executive and council		0	1 030	1 030	–	261	944	(683)	-72%	1 030
Budget and treasury office		(0)	650	650	–	702	596	106	18%	650
Corporate services		(0)	750	750	277	719	963	(244)	-25%	750
Community and public safety		(0)	1 366	1 366	–	1 269	1 252	17	1%	1 366
Community and social services		–	35	35	–	35	32	3	9%	35
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		(0)	1 331	1 331	–	1 234	1 220	14	1%	1 331
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	137 369	79 969	8 445	106 519	58 088	48 431	83%	81 231
Planning and development		–	5 610	5 610	375	4 253	5 143	(890)	-17%	6 873
Road transport		–	131 758	74 358	8 070	102 266	52 945	49 321	93%	74 358
Environmental protection		–	–	–	–	–	–	–		–
Trading services		(0)	4 615	4 615	(205)	3 638	3 772	(134)	-4%	4 615
Electricity		–	–	–	–	–	–	–		–
Water		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		(0)	4 615	4 615	(205)	3 638	3 772	(134)	-4%	4 615
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Standard Classification	3	(0)	145 779	88 379	8 517	113 108	65 614	47 493	72%	89 642
Funded by:										
National Government		(0)	145 779	88 379	8 517	113 108	65 614	47 493	72%	89 642
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Other transfers and grants		–	–	–	–	–	–	–		–
Transfers recognised - capital		(0)	145 779	88 379	8 517	113 108	65 614	47 493	72%	89 642
Public contributions & donations	5	–	–	–	–	–	–	–		–
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		–	–	–	–	–	–	–		–
Total Capital Funding		(0)	145 779	88 379	8 517	113 108	65 614	47 493	72%	89 642

4.1.6 Table C6: Monthly Budget Statement - Financial Position

EC442 Umzimvubu - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		1	-	-	6 226	-
Call investment deposits		49 511	-	-	94 099	-
Consumer debtors		-	-	-	-	-
Other debtors		2 729	-	-	-	-
Current portion of long-term receivables		107	-	-	112	-
Inventory		635	-	-	635	-
Total current assets		52 982	-	-	101 071	-
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		29 922	-	-	29 922	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		212 914	-	-	326 914	-
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		997	-	-	997	-
Other non-current assets		18	-	-	18	-
Total non current assets		243 851	-	-	357 851	-
TOTAL ASSETS		296 833	-	-	458 922	-
LIABILITIES						
Current liabilities	-					
Bank overdraft		-	-	-	-	-
Borrowing		349	-	-	174	-
Consumer deposits		-	-	-	-	-
Trade and other payables		37 443	-	-	41 993	-
Provisions		73	-	-	73	-
Total current liabilities		37 864	-	-	42 240	-
Non current liabilities						
Borrowing		588	-	-	588	-
Provisions		9 989	-	-	9 989	-
Total non current liabilities		10 578	-	-	10 578	-
TOTAL LIABILITIES		48 442	-	-	52 818	-
NET ASSETS	2	248 392	-	-	406 104	-
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		250 105	-	-	250 106	-
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	250 105	-	-	250 106	-

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

EC442 Umzimvubu - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		21 160	30 455	30 455	1 580	26 569	27 917	(1 348)	-5%	28 984
Government - operating		106 193	117 951	117 996	–	115 835	108 163	7 672	7%	126 366
Government - capital		56 182	40 066	58 191	(488)	95 942	53 342	42 600	80%	104 665
Interest		2 251	230	230	33	1 592	211	1 381	655%	1 737
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(77 593)	(55 758)	(58 362)	(85 590)	(69 554)	(53 498)	16 056	-30%	(75 877)
Finance charges		(972)	(20)	(20)	(28)	(43)	(18)	25	-135%	(47)
Transfers and Grants		(31 104)	(3 132)	(83 682)	(90)	(17 956)	(76 708)	(58 753)	77%	(19 588)
NET CASH FROM/(USED) OPERATING ACTIVITIES		76 117	129 792	64 809	(84 583)	152 386	59 408	92 978	157%	166 239
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(39)	855	855	(5 092)	2 756	784	1 972	252%	3 007
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–		–
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(50 211)	(141 981)	(90 753)	100 423	(97 252)	(83 190)	14 062	-17%	(106 093)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(50 250)	(141 126)	(89 898)	95 331	(94 496)	(82 406)	12 090	-15%	(103 086)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		(349)	–	0	(1 176)	588	0	588	##### #	642
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		(349)	–	0	(1 176)	588	0	(588)	##### #	642
NET INCREASE/ (DECREASE) IN CASH HELD		25 518	(11 333)	(25 089)	9 572	58 478	(22 998)			63 794
Cash/cash equivalents at beginning:		34 560	–	–		49 512	–			49 512
Cash/cash equivalents at month/year end:		60 078	(11 333)	(25 089)		107 990	(22 998)			113 306

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

EC442 Umzimvubu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2013/14										Actual Debts Off ag Debtors
		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	Total over 90 days	
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200									–	–	
Trade and Other Receivables from Exchange Transactions - Electricity	1300									–	–	
Receivables from Non-exchange Transactions - Property Rates	1400	439	396	376	367	353	27 541			29 472	28 261	
Receivables from Exchange Transactions - Waste Water Management	1500									–	–	
Receivables from Exchange Transactions - Waste Management	1600	179	172	168	166	164	12 618			13 467	12 948	
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–	
Interest on Arrear Debtor Accounts	1810	162	158	158	155	151	1 909			2 693	2 215	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–	
Other	1900	24	23	23	22	22	1 346			1 461	1 391	
Total By Income Source	2000	804	749	725	710	690	43 415	–	–	47 093	44 815	
2012/13 - totals only										–	–	
Debtors Age Analysis By Customer Group												
Organs of State	2200	48	48	57	58	58	6 029			6 298	6 144	
Commercial	2300	216	197	181	177	172	11 483			12 426	11 832	
Households	2400	540	504	487	475	460	25 903			28 369	26 839	
Other	2500									–	–	
Total By Customer Group	2600	804	749	725	710	690	43 415	–	–	47 093	44 815	

Section 6 - Creditors' analysis

6.1 Supporting Table SC4

EC442 Umzimvubu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description R thousands	NT Code	Budget Year 2013/14									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	6 156								6 156	
Auditor General	0800									-	
Other	0900	2 289								2 289	
Total By Customer Type	1000	8 445	-	-	-	-	-	-	-	8 445	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

Currently the municipality has no investments; however management has taken initiative to diversify our investment and banking services. An advert was placed in the newspapers requesting proposals for such services and service provider has been appointed

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 – Grant receipts

EC442 Umzimvubu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

Description R thousands	Re f	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										

National Government:		139 760	141 494	141 494	21 404	168 577	129 703	38 874	30.0%	117 834
EQUITABLE SHARE		106 043	117 834	117 834	–	115 568	108 015	7 554	7.0%	117 834
RSC LEVIES REPLACEMENT GRANT		–	–	–	–	–	–	–		–
EQUITABLE SHARES		–	–	–	–	–	–	–		–
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		–	–	–	–	–	–	–		–
FINANCE MANAGEMENT GRANT		1 500	1 550	1 550	111	1 217	1 421	(204)	-14.4%	–
MUNICIPAL INFRASTRUCTURE GRANT (MIG)		–	–	–	–	–	–	–		–
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)		800	890	890	73	870	816	54	6.7%	–
NATIONAL TREASURY		–	–	–	–	–	–	–		–
DEPT MINERALS & ENERGY (DME)		30 000	20 000	20 000	20 000	49 702	18 333	31 369	171.1%	–
DEPT SPORT & DEVELOPMENT		–	–	–	–	–	–	–		–
DEPT OF PUBLIC WORKS		1 417	1 220	1 220	1 220	1 220	1 118	102	9.1%	–
Other transfers and grants [insert description]								–		
Provincial Government:		2 858	1 117	1 117	–	2 858	–	2 858	#DIV/0!	–
OFFICE OF THE PREMIER		–	–	–	–	–	–	–		–
PROVINCIAL TREASURY		–	–	–	–	–	–	–		–
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		2 858	1 117	1 117	–	2 858	–	2 858	#DIV/0!	–
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)		–	–	–	–	–	–	–		–
DEPT TRANSPORT		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
LOCAL GOVERNMENT EDUCATION FUND		–	–	–	–	–	–	–		–
ALFRED NZO DISTRICT MUNICIPALITY		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]								–		
Other grant providers:		150	–	–	–	–	107	(107)	100.0%	117
Community Based Planning		150	–	–	–	–	–	–		–
OTHER GRANTS		–	–	–	–	–	107	(107)	100.0%	117
NATIONAL LOTTERY FUND		–	–	–	–	–	–	–		–
NATIONAL ROADS AGENCY		–	–	–	–	–	–	–		–
DEVELOPMENT CONTRIBUTIONS		–	–	–	–	–	–	–		–
EUROPEAN UNION		–	–	–	–	–	–	–		–
PPL MINE		–	–	–	–	–	–	–		–
OTHER PUBLIC CONTRIBUTIONS		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]								–		
Total Operating Transfers and Grants	5	142 768	142 611	142 611	21 404	171 435	129 810	41 625	32.1%	117 951
Capital Transfers and Grants										
National Government:		37 795	40 066	58 191	4 496	40 976	53 342	(12 366)	-23.2%	–
EQUITABLE SHARES		–	–	–	–	–	–	–		–
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		–	–	–	–	–	–	–		–
FINANCE MANAGEMENT GRANT		–	–	–	–	–	–	–		–
MUNICIPAL INFRASTRUCTURE GRANT (MIG)		37 795	40 066	58 191	4 496	40 976	#####	(12 366)	-23.2%	–
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)		–	–	–	–	–	##	–		–
NATIONAL TREASURY		–	–	–	–	–	–	–		–
DEPT MINERALS & ENERGY (DME)		–	–	–	–	–	–	–		–
DEPT SPORT & DEVELOPMENT		–	–	–	–	–	–	–		–
DEPT OF PUBLIC WORKS		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
OFFICE OF THE PREMIER		–	–	–	–	–	–	–		–
PROVINCIAL TREASURY		–	–	–	–	–	–	–		–
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		–	–	–	–	–	–	–		–
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)		–	–	–	–	–	–	–		–

DEPT TRANSPORT		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
LOCAL GOVERNMENT EDUCATION FUND		-	-	-	-	-	-	-		-
ALFRED NZO DISTRICT MUNICIPALITY		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
NATIONAL LOTTERY FUND		-	-	-	-	-	-	-		-
NATIONAL ROADS AGENCY		-	-	-	-	-	-	-		-
DEVELOPMENT CONTRIBUTIONS		-	-	-	-	-	-	-		-
EUROPEAN UNION		-	-	-	-	-	-	-		-
PPL MINE		-	-	-	-	-	-	-		-
OTHER PUBLIC CONTRIBUTIONS		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]								-		
								-		
Total Capital Transfers and Grants	5	37 795	40 066	58 191	4 496	40 976	53 342	(12 366)	-23.2%	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	180 563	182 677	200 802	25 900	212 411	183 152	29 258	16.0%	117 951

8.2 Supporting Table C7 – Grant expenditure

EC442 Umzimvubu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		140 900	141 494	141 494	21 404	168 577	129 703	38 874	30.0%	117 834
EQUITABLE SHARE		106 043	117 834	117 834	-	115 568	108 015	7 554	7.0%	117 834
RSC LEVIES REPLACEMENT GRANT		-	-	-	-	-	-	-	-	-
EQUITABLE SHARES		-	-	-	-	-	-	-	-	-
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		-	-	-	-	-	-	-	-	-
FINANCE MANAGEMENT GRANT		1 500	1 550	1 550	111	1 217	1 421	(204)	-14.4%	-
MUNICIPAL INFRASTRUCTURE GRANT (MIG)		-	-	-	-	-	-	-	-	-
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)		922	890	890	73	870	816	54	6.7%	-
NATIONAL TREASURY		-	-	-	-	-	-	-	-	-
DEPT MINERALS & ENERGY (DME)		30 000	20 000	20 000	20 000	49 702	18 333	31 369	171.1%	-
DEPT SPORT & DEVELOPMENT		-	-	-	-	-	-	-	-	-
DEPT OF PUBLIC WORKS		2 435	1 220	1 220	1 220	1 220	1 118	102	9.1%	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		2 858	1 117	1 117	-	2 858	-	2 858	#DIV/0!	-
OFFICE OF THE PREMIER		-	-	-	-	-	-	-	-	-
PROVINCIAL TREASURY		-	-	-	-	-	-	-	-	-
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		2 858	1 117	1 117	-	2 858	-	2 858	#DIV/0!	-
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)		-	-	-	-	-	-	-	-	-
DEPT TRANSPORT		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
LOCAL GOVERNMENT EDUCATION FUND		-	-	-	-	-	-	-	-	-

ALFRED NZO DISTRICT MUNICIPALITY	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Other grant providers:	150	-	-	-	150	-	150	#DIV/0!	117
Community Based Planning	150	-	-	-	150	-	150	#DIV/0!	-
OTHER GRANTS	-	-	-	-	-	-	-	-	117
NATIONAL LOTTERY FUND	-	-	-	-	-	-	-	-	-
NATIONAL ROADS AGENCY	-	-	-	-	-	-	-	-	-
DEVELOPMENT CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
EUROPEAN UNION	-	-	-	-	-	-	-	-	-
PPL MINE	-	-	-	-	-	-	-	-	-
OTHER PUBLIC CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	143 908	142 611	142 611	21 404	171 585	129 703	41 882	32.3%	117 951
Capital expenditure of Transfers and Grants									
National Government:	37 795	40 066	58 191	4 496	40 976	-	40 976	#DIV/0!	-
EQUITABLE SHARES	-	-	-	-	-	-	-	-	-
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	-	-	-	-	-	-	-	-	-
FINANCE MANAGEMENT GRANT	-	-	-	-	-	-	-	-	-
MUNICIPAL INFRASTRUCTURE GRANT (MIG)	37 795	40 066	58 191	4 496	40 976	-	40 976	#DIV/0!	-
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)	-	-	-	-	-	-	-	-	-
NATIONAL TREASURY	-	-	-	-	-	-	-	-	-
DEPT MINERALS & ENERGY (DME)	-	-	-	-	-	-	-	-	-
DEPT SPORT & DEVELOPMENT	-	-	-	-	-	-	-	-	-
DEPT OF PUBLIC WORKS	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Provincial Government:	-	-	-	-	-	-	-	-	-
OFFICE OF THE PREMIER	-	-	-	-	-	-	-	-	-
PROVINCIAL TREASURY	-	-	-	-	-	-	-	-	-
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	-	-	-	-	-	-	-	-	-
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)	-	-	-	-	-	-	-	-	-
DEPT TRANSPORT	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
LOCAL GOVERNMENT EDUCATION FUND	-	-	-	-	-	-	-	-	-
ALFRED NZO DISTRICT MUNICIPALITY	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
NATIONAL LOTTERY FUND	-	-	-	-	-	-	-	-	-
NATIONAL ROADS AGENCY	-	-	-	-	-	-	-	-	-
DEVELOPMENT CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
EUROPEAN UNION	-	-	-	-	-	-	-	-	-
PPL MINE	-	-	-	-	-	-	-	-	-
OTHER PUBLIC CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
ALL OTHER CAPITAL GRANTS	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	37 795	40 066	58 191	4 496	40 976	-	40 976	#DIV/0!	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	181 703	182 677	200 802	25 900	212 561	129 703	82 858	63.9%	117 951

MSIG and FMG are not performing well, but the custodians of the grants have promised that more expenditure was planned for the period of April

Section 9 – Expenditure on councillor and board members allowances and employee benefits

9.1 Supporting Table SC8

EC442 Umzimvubu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration	Ref	2012/13 Audited Outcome	Budget Year 2013/14 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		13 220	7 165	7 165	586	6 535	6 568	(33)	0%	7 165
Pension and UIF Contributions		–	1 040	1 040	80	900	953	(53)	-6%	1 040
Medical Aid Contributions		–	291	291	38	305	267	38	14%	291
Motor Vehicle Allowance		–	3 532	3 532	255	2 937	3 238	(302)	-9%	3 532
Cellphone Allowance		–	500	500	6	99	458	(359)	-78%	500
Housing Allowances		–	1 256	1 256	173	1 848	1 151	697	61%	1 256
Other benefits and allowances		(272)	133	133	10	109	122	(12)	-10%	133
Sub Total - Councillors		12 948	13 917	13 917	1 147	12 733	12 757	(24)	0%	13 917
% increase	4		7.5%	7.5%						7.5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 760	3 828	3 828	319	3 577	3 509	68	2%	3 828
Pension and UIF Contributions		188	448	448	26	280	411	(131)	-32%	448
Medical Aid Contributions		48	91	91	4	43	83	(41)	-49%	91
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		271	–	–	220	220	–	220	#DIV/0!	–
Motor Vehicle Allowance		773	1 123	1 123	84	896	1 029	(133)	-13%	1 123
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		537	578	578	72	765	530	236	45%	578
Other benefits and allowances		292	351	351	1	263	321	(59)	-18%	351
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		4 869	6 419	6 419	726	6 044	5 884	160	3%	6 419
% increase	4		31.8%	31.8%						31.8%
Other Municipal Staff										
Basic Salaries and Wages		21 428	24 241	24 241	1 982	21 881	22 221	(340)	-2%	24 241
Pension and UIF Contributions		2 466	3 141	3 141	255	2 750	2 880	(129)	-4%	3 141
Medical Aid Contributions		2 428	6 731	6 731	186	1 874	6 171	(4 296)	-70%	6 731
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		457	150	150	282	282	138	145	105%	150
Motor Vehicle Allowance		2 870	3 629	3 629	239	2 563	3 327	(764)	-23%	3 629
Cellphone Allowance		–	–	–	–	269	–	269	#DIV/0!	–

Housing Allowances		1 149	1 354	1 354	107	1 134	1 241	(107)	-9%	1 354
Other benefits and allowances		2 789	3 170	3 170	117	2 930	2 906	25	1%	3 170
Payments in lieu of leave		1 159	425	425	65	840	390	450	116%	425
Long service awards		231	35	35	–	55	32	23	73%	35
Post-retirement benefit obligations	2	–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		34 976	42 877	42 877	3 234	34 579	39 304	(4 725)	-12%	42 877
% increase	4		22.6%	22.6%						22.6%
Total Parent Municipality		52 793	63 213	63 213	5 107	53 356	57 945	(4 589)	-8%	63 213

Section 10 – Capital programme Performance

10.2 Supporting Table C13

Supporting Tables SC13 include the following:

- SC13a: Capital expenditure on new assets by asset class
- SC13b: Capital expenditure on renewal of existing assets by asset class

These two tables total to Table C5.

- SC13c: Expenditure on repairs and maintenance by asset class **10.2.1**

Supporting Table SC13c

EC442 Umzimvubu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	131 437	74 037	8 070	102 026	52 650	(49 375)	-93.8%	74 037
Infrastructure - Road transport		–	56 766	73 366	8 070	56 766	52 036	(4 730)	-9.1%	73 366
Roads, Pavements & Bridges		–	56 766	73 366	8 070	56 766	52 036	(4 730)	-9.1%	73 366
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	74 671	671	–	45 260	615	(44 645)	7259.6% #DIV/0!	671
Generation		–	74 000	–	–	45 112	–	(45 112)	–	–
Transmission & Reticulation		–	–	–	–	–	–	–	–	–
Street Lighting		–	671	671	–	148	615	467	75.9%	671
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Sewerage purification		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–

Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	-	7 364	7 364	(76)	5 740	6 750	1 010	15.0%	8 626
Parks & gardens	-	1 000	1 000	-	876	917	41	4.4%	1 000
Sportsfields & stadia	-	-	-	(451)	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	23	23	-	20	21	1	4.3%	23
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	6 341	6 341	375	4 844	5 813	969	16.7%	7 604
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	(0)	7 399	7 399	462	5 856	6 599	743	11.3%	7 399
General vehicles	-	3 450	3 450	173	2 700	2 704	4	0.1%	3 450
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	(0)	1 715	1 715	24	1 608	1 572	(36)	-2.3%	1 715
Computers - hardware/equipment	0	735	735	74	664	674	10	1.4%	735
Furniture and other office equipment	0	500	500	192	399	733	334	45.6%	500
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	499	499	-	477	457	(19)	-4.3%	499
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	500	500	-	7	458	451	98.4%	500
Agricultural assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
Intangibles	(0)	730	730	85	379	669	290	43.4%	730
Computers - software & programming	(0)	630	630	85	343	578	235	40.6%	630
Other	-	100	100	-	36	92	56	60.7%	100
Total Capital Expenditure on new assets	1	(0)	146 929	89 529	8 541	114 000	66 669	(47 332)	-71.0%

Specialised vehicles	-	-	-	-	-	-	-	-	-
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Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Section 11 – Material variances to the SDBIP

11.1 Overview

All SDBIP and/or performance related reporting will be tabled to council by the end of July 2014

Section 12 – Municipal entity summary

12.1 Supporting Table SC11

The municipality has no entity

Section 13 - Other supporting documentation

13.1 Main Tables

- Tables C1 - C7

13.2 Supporting Tables

- SC1 – SC13d

Municipal manager's quality certification

I, GPT Nota, the Municipal Manager of Umzimvubu Municipality, hereby certify that –

➤ the December budget statement

for the month of February 2014 of 2013 / 2014 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name _____

Municipal Manager of Umzimvubu Municipality (EC442)

Signature _____

Date _____