



**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 November 2013

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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 of November has been prepared in accordance with the Municipal Budget and Reporting Regulations. The audit has been finalized for the 2012/13 financial year of which the Auditor General has given an audit outcome of unqualified audit opinion.

## **Section 2 – Resolutions**

### ***IN-YEAR REPORTS 2013/2014***

This section 71 report will not be tabled in Council, thus no resolution is required.

:

### ***RECOMMENDATION:***

That Council notes the monthly budget statement and supporting documentation for November 2013

## **Section 3 – Executive Summary**

### **3.1 Introduction**

As already stated in the Mayor’s Report that the audit outcome for the 2012/13 financial year is Unqualified. The 2012/2013 audited outcome contained in the monthly budget statement for November 2013 reflects the outcomes of the audited annual financial statements submitted for audit purposes to the Auditor General in August 2013

### **3.2 Consolidated performance**

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

The billing on property rates is based on the new General Valuation which came into effect on 1 July 2013, and property rates currently reflect a positive variance of R6.1 million. Current expenditure is 31% below year-to-date budget projections for November 2013.

#### **Capital expenditure**

Year-to-date expenditure on capital amounts to R48.36million of a total budget of R141 million.

#### **3.2.2 Performance of municipal entities**

The municipality has no entities

### **3.3 Material variances from SDBIP**

The second quarter SDBIP report will be completed and submitted after the reviews to be held on January 2014 and report will be submitted to council by the 25<sup>th</sup> January 2014.

### **3.4 Remedial or corrective steps**

Year-to-date property rates, fixed refuse and charges equate to more than 60% of their total budget

### **3.5 Conclusion**

Performance of revenue by source compared to budget is good the fact that it is the equitable share that we received. However, the payment levels on debtors for the New Year billing is 40% of the billed amount

# Section 4 – In-year budget statement tables

## 4.1 Monthly budget statements

### EC442 Umzimvubu - Table C1 Monthly Budget Statement Summary - M05 November

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	10 787	8 900	8 900	487	6 147	3 708	2 439	66%	8 900
Service charges	2 117	1 500	1 500	186	929	625	304	49%	1 500
Investment revenue	2 251	230	230	61	545	96	449	469%	980
Transfers recognised - operational	106 199	117 996	117 996	37 048	86 326	49 165	37 161	76%	117 996
Other own revenue	8 281	20 865	20 865	3 581	6 765	8 694	(1 929)	-22%	20 865
	<b>129 636</b>	<b>149 491</b>	<b>149 491</b>	<b>41 364</b>	<b>100 712</b>	<b>62 288</b>	<b>38 424</b>	<b>62%</b>	<b>150 241</b>
<b>Total Revenue (excluding capital transfers and contributions)</b>									
Employee costs	39 564	49 296	49 296	5 374	19 735	20 540	(805)	-4%	49 296
Remuneration of Councillors	13 220	13 917	13 917	1 095	4 438	5 799	(1 361)	-23%	13 917
Depreciation & asset impairment	31 978	30 000	30 000	-	-	12 500	(12 500)	-100%	30 000
Finance charges	972	20	20	(33)	(29)	8	(38)	-454%	20
Materials and bulk purchases	-	-	-	-	-	-	-	-	-
Transfers and grants	29 172	3 362	3 162	(3)	241	1 401	(1 160)	-	3 362
Other expenditure	63 048	76 525	78 871	5 496	25 404	31 885	(6 481)	-20%	76 525
<b>Total Expenditure</b>	<b>177 954</b>	<b>173 119</b>	<b>175 266</b>	<b>11 929</b>	<b>49 789</b>	<b>72 133</b>	<b>(22 344)</b>	<b>-31%</b>	<b>173 119</b>
<b>Surplus/(Deficit)</b>	<b>(48 319)</b>	<b>(23 628)</b>	<b>(25 775)</b>	<b>29 435</b>	<b>50 923</b>	<b>(9 845)</b>	<b>60 768</b>	<b>-617%</b>	<b>(22 878)</b>
Transfers recognised - capital	55 480	128 947	128 947	366	61 954	53 728	8 226	15%	128 947
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
	<b>7 162</b>	<b>105 319</b>	<b>103 172</b>	<b>29 801</b>	<b>112 877</b>	<b>43 883</b>	<b>68 994</b>	<b>157%</b>	<b>106 069</b>
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>									
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>7 162</b>	<b>105 319</b>	<b>103 172</b>	<b>29 801</b>	<b>112 877</b>	<b>43 883</b>	<b>68 994</b>	<b>157%</b>	<b>106 069</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>(0)</b>	<b>146 929</b>	<b>147 449</b>	<b>11 624</b>	<b>48 357</b>	<b>61 221</b>	<b>(12 863)</b>	<b>-21%</b>	<b>146 929</b>
Capital transfers recognised	(0)	146 929	147 449	11 624	48 357	61 221	(12 863)	-21%	146 929
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>(0)</b>	<b>146 929</b>	<b>147 449</b>	<b>11 624</b>	<b>48 357</b>	<b>61 221</b>	<b>(12 863)</b>	<b>-21%</b>	<b>146 929</b>
<b>Financial position</b>									
Total current assets	54 543	-	-	-	(29 741)	-	-	-	-
Total non current assets	246 902	-	-	-	(151 485)	-	-	-	-
Total current liabilities	38 125	-	-	-	15 727	-	-	-	-
Total non current liabilities	10 578	-	-	-	(10 578)	-	-	-	-
<b>Community wealth/Equity</b>	<b>252 743</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(212 132)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash flows</b>									
Net cash from (used) operating	69 664	164 473	132 685	(5 974)	53 779	55 285	(1 506)	-3%	129 071
Net cash from (used) investing	(49 935)	855	(7 324)	(2 783)	(8 175)	(3 052)	(5 123)	168%	(19 619)
Net cash from (used) financing	(349)	(588)	0	-	0	0	0	140%	0
<b>Cash/cash equivalents at the month/year end</b>	<b>53 940</b>	<b>213 742</b>	<b>174 362</b>	<b>-</b>	<b>94 607</b>	<b>101 235</b>	<b>(6 629)</b>	<b>-7%</b>	<b>158 453</b>

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
<b>Debtors Age Analysis</b>									
Total By Income Source	-	-	-	-	-	-	-	-	-
<b>Creditors Age Analysis</b>									
Total Creditors	1 394	-	-	-	-	-	-	-	1 394

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

##### EC442 Umzimvubu - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M05 November

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
<b>R thousands</b>	1								%	
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		127 459	148 976	148 976	40 779	99 307	62 073	37 233	60%	148 976
Executive and council		150	-	-	-	150	-	150	#DIV/0!	-
Budget and treasury office		127 065	148 556	148 556	40 719	99 042	61 898	37 143	60%	148 556
Corporate services		244	420	420	60	115	175	(60)	-34%	420
<b>Community and public safety</b>		2 825	5 452	5 452	711	2 875	2 271	604	27%	5 452
Community and social services		(1 310)	277	277	378	915	115	800	693%	277
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		4 136	5 175	5 175	333	1 960	2 156	(196)	-9%	5 175
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		52 170	121 366	121 366	53	59 555	50 569	8 986	18%	121 366
Planning and development		392	3 331	3 331	13	2 131	1 388	743	54%	3 331
Road transport		51 778	118 035	118 035	41	57 424	49 181	8 243	17%	118 035
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		2 662	2 644	2 644	186	929	1 102	(173)	-16%	2 644
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		2 662	2 644	2 644	186	929	1 102	(173)	-16%	2 644
<b>Other</b>	4	-	-	-	-	-	-	-		-
<b>Total Revenue - Standard</b>	2	185 116	278 438	278 438	41 730	162 666	116 016	46 650	40%	278 438
<b>Expenditure - Standard</b>	-									
<b>Governance and administration</b>		105 407	116 076	115 942	6 456	28 301	48 365	(20 064)	-41%	116 076
Executive and council		28 622	31 590	31 570	2 982	11 320	13 163	(843)	-14%	31 590
Budget and treasury office		62 265	68 268	68 418	1 958	12 077	28 445	(16 368)	-58%	68 268
Corporate services		14 519	16 218	15 954	1 516	4 905	6 757	(1 853)	-27%	16 218
<b>Community and public safety</b>		19 052	24 901	24 701	2 324	8 232	10 376	(2 144)	-21%	24 901
Community and social services		9 454	11 378	11 178	1 027	3 924	4 741	(817)	-17%	11 378
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		9 598	13 523	13 523	1 297	4 308	5 635	(1 327)	-24%	13 523
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		43 146	19 559	22 040	2 130	9 086	8 150	936	11%	19 559

Planning and development		5 888	6 600	9 081	637	2 560	2 750	(191)	-7%	6 600
Road transport		37 258	12 959	12 959	1 493	6 526	5 400	1 127	21%	12 959
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		<b>10 349</b>	<b>12 582</b>	<b>12 582</b>	<b>1 019</b>	<b>4 170</b>	<b>5 243</b>	(1 072)	-20%	<b>12 582</b>
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		10 349	12 582	12 582	1 019	4 170	5 243	(1 072)	-20%	12 582
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>177 954</b>	<b>173 119</b>	<b>175 266</b>	<b>11 929</b>	<b>49 789</b>	<b>72 133</b>	<b>(22 344)</b>	<b>-31%</b>	<b>173 119</b>
<b>Surplus/ (Deficit) for the year</b>		<b>7 162</b>	<b>105 319</b>	<b>103 172</b>	<b>29 801</b>	<b>112 877</b>	<b>43 883</b>	<b>68 994</b>	<b>157%</b>	<b>105 319</b>

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) - M05 November

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive and Council		150	100	100	-	150	42	108	260.0%	100
Vote 2 - Budget and Treasury		127 065	148 556	148 556	40 719	99 042	61 898	37 143	60.0%	148 556
Vote 3 - Corporate Services		244	420	420	60	115	175	(60)	-34.2%	420
Vote 4 - Local Economic Development		392	3 331	3 331	13	2 131	1 388	743	53.5%	3 331
Vote 5 - Infrastructure and Planning		51 778	118 035	118 035	41	57 424	49 181	8 243	16.8%	118 035
Vote 6 - Community and Social Services	(1 310)		177	177	378	915	74	841	1140.7%	177
Vote 7 - Waste Management		2 662	2 644	2 644	186	929	1 102	(173)	-15.7%	2 644
Vote 8 - Public Safety		4 136	5 175	5 175	333	1 960	2 156	(196)	-9.1%	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]		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>185 116</b>	<b>278 438</b>	<b>278 438</b>	<b>41 730</b>	<b>162 666</b>	<b>116 016</b>	<b>46 650</b>	<b>40.2%</b>	<b>278 438</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive and Council		35 532	40 100	39 880	3 689	14 076	16 708	(2 632)	-15.8%	40 100
Vote 2 - Budget and Treasury		62 265	68 268	68 418	1 958	12 077	28 445	(16 368)	-57.5%	68 268
Vote 3 - Corporate Services		14 519	16 218	15 954	1 516	4 905	6 757	(1 853)	-27.4%	16 218
Vote 4 - Local Economic Development		5 888	6 600	9 081	637	2 560	2 750	(191)	-6.9%	6 600

Vote 5 - Infrastructure and Planning		37 258	12 959	12 959	1 493	6 526	5 400	1 127	20.9%	12 959
Vote 6 - Community and Social Services		2 545	2 868	2 868	320	1 168	1 195	(27)	-2.3%	2 868
Vote 7 - Waste Management		10 349	12 582	12 582	1 019	4 170	5 243	(1 072)	-20.5%	12 582
Vote 8 - Public Safety		9 598	13 523	13 523	1 297	4 308	5 635	(1 327)	-23.6%	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]		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>177 954</b>	<b>173 119</b>	<b>175 266</b>	<b>11 929</b>	<b>49 789</b>	<b>72 133</b>	<b>(22 344)</b>	<b>-31.0%</b>	<b>173 119</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>7 162</b>	<b>105 319</b>	<b>103 172</b>	<b>29 801</b>	<b>112 877</b>	<b>43 883</b>	<b>68 994</b>	<b>157.2%</b>	<b>105 319</b>

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) - M05 November

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		10 787	8 900	8 900	487	6 147	3 708	2 439	66%	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	929	625	304	49%	1 500
Service charges - other		-	-	-	-	-	-	-		-
Rental of facilities and equipment		1 534	1 265	1 265	12	95	527	(432)	-82%	1 265
Interest earned - external investments		2 251	230	230	61	545	96	449	469%	230
Interest earned - outstanding debtors		1 139	750	750	159	749	313	436	140%	750
Dividends received		-	-	-	-	-	-	-		-
Fines		438	800	800	38	251	333	(83)	-25%	800
Licences and permits		2 110	2 282	2 282	205	1 067	951	116	12%	2 282
Agency services		1 295	1 110	1 110	93	604	463	141	31%	1 110
Transfers recognised - operational		106 199	117 996	117 996	37 048	86 326	49 165	37 161	76%	117 996
Other revenue		1 765	13 803	13 803	3 074	3 995	5 751	(1 757)	-31%	13 803
Gains on disposal of PPE		-	855	855	-	5	356	(351)	-99%	855
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>129 636</b>	<b>149 491</b>	<b>149 491</b>	<b>41 364</b>	<b>100 712</b>	<b>62 288</b>	<b>38 424</b>	<b>62%</b>	<b>149 491</b>
<b>Expenditure By Type</b>										
Employee related costs		39 564	49 296	49 296	5 374	19 735	20 540	(805)	-4%	49 296
Remuneration of councillors		13 220	13 917	13 917	1 095	4 438	5 799	(1 361)	-23%	13 917
Debt impairment		6 504	11 200	11 200	-	-	4 667	(4 667)	-100%	11 200
Depreciation & asset impairment		31 978	30 000	30 000	-	-	12 500	(12 500)	-100%	30 000
Finance charges		972	20	20	(33)	(29)	8	(38)	-454%	20



Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	2 139	1 746	1 546	-	627	728	(101)	-14%	1 746
Transfers and grants	29 172	3 362	3 162	(3)	241	1 401	(1 160)	-83%	3 362
Other expenditure	54 366	63 578	66 125	5 496	24 778	26 491	(1 713)	-6%	63 578
Loss on disposal of PPE	39	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>177 954</b>	<b>173 119</b>	<b>175 266</b>	<b>11 929</b>	<b>49 789</b>	<b>72 133</b>	<b>(22 344)</b>	<b>-31%</b>	<b>173 119</b>
<b>Surplus/(Deficit)</b>	<b>(48 319)</b>	<b>(23 628)</b>	<b>(25 775)</b>	<b>29 435</b>	<b>50 923</b>	<b>(9 845)</b>	<b>60 768</b>	<b>(0)</b>	<b>(23 628)</b>
Transfers recognised - capital	55 480	128 947	128 947	366	61 954	53 728	8 226	0	128 947
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>7 162</b>	<b>105 319</b>	<b>103 172</b>	<b>29 801</b>	<b>112 877</b>	<b>43 883</b>			<b>105 319</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>7 162</b>	<b>105 319</b>	<b>103 172</b>	<b>29 801</b>	<b>112 877</b>	<b>43 883</b>			<b>105 319</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>7 162</b>	<b>105 319</b>	<b>103 172</b>	<b>29 801</b>	<b>112 877</b>	<b>43 883</b>			<b>105 319</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>7 162</b>	<b>105 319</b>	<b>103 172</b>	<b>29 801</b>	<b>112 877</b>	<b>43 883</b>			<b>105 319</b>

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) - M05 November

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
<b>R thousands</b>	1								%	
<b>Multi-Year expenditure appropriation</b>	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]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-

<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		0	1 280	1 500	155	291	533	(242)	-45%	1 280
Vote 2 - Budget and Treasury		(0)	650	650	14	159	271	(112)	-41%	650
Vote 3 - Corporate Services		(0)	750	1 050	100	208	313	(105)	-34%	750
Vote 4 - Local Economic Development		-	5 610	5 610	117	2 087	2 338	(251)	-11%	5 610
Vote 5 - Infrastructure and Planning		-	132 558	132 558	11 189	44 766	55 233	(10 467)	-19%	132 558
Vote 6 - Community and Social Services		-	35	35	-	35	15	20	139%	35
Vote 7 - Waste Management		(0)	4 615	4 615	29	427	1 923	(1 495)	-78%	4 615
Vote 8 - Public Safety		(0)	1 431	1 431	20	385	596	(211)	-35%	1 431
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 Capital single-year expenditure</b>	4	(0)	146 929	147 449	11 624	48 357	61 221	(12 863)	-21%	146 929
<b>Total Capital Expenditure</b>		(0)	146 929	147 449	11 624	48 357	61 221	(12 863)	-21%	146 929
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		(0)	2 680	3 200	269	658	1 117	(459)	-41%	2 680
Executive and council		0	1 280	1 500	155	291	533	(242)	-45%	1 280
Budget and treasury office		(0)	650	650	14	159	271	(112)	-41%	650
Corporate services		(0)	750	1 050	100	208	313	(105)	-34%	750
<b>Community and public safety</b>		(0)	1 466	1 466	20	420	611	(191)	-31%	1 466
Community and social services		-	35	35	-	35	15	20	139%	35
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		(0)	1 431	1 431	20	385	596	(211)	-35%	1 431
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	138 169	138 169	11 306	46 852	57 570	(10 718)	-19%	138 169
Planning and development		-	5 610	5 610	117	2 087	2 338	(251)	-11%	5 610
Road transport		-	132 558	132 558	11 189	44 766	55 233	(10 467)	-19%	132 558
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		(0)	4 615	4 615	29	427	1 923	(1 495)	-78%	4 615
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		(0)	4 615	4 615	29	427	1 923	(1 495)	-78%	4 615
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	(0)	146 929	147 449	11 624	48 357	61 221	(12 863)	-21%	146 929
<b>Funded by:</b>										
National Government		(0)	146 929	147 449	11 624	48 357	61 221	(12 863)	-21%	146 929
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		(0)	146 929	147 449	11 624	48 357	61 221	(12 863)	-21%	146 929
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		(0)	146 929	147 449	11 624	48 357	61 221	(12 863)	-21%	146 929

As mentioned in the Mayor's Report, the slow implementation of the capital budget is an area of concern as it shows 33% of expenditure. Project managers have been warned about this slow movement.

#### 4.1.6 Table C6: Monthly Budget Statement - Financial Position

EC442 Umzimvubu - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2012/13	Budget Year			
		Audited Outcome	2013/14	Original Budget	Adjusted Budget	YearTD actual
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		-	-	-	-	-
Call investment deposits		49 511	-	-	(33 364)	-
Consumer debtors		82	-	-	7 450	-
Other debtors		4 361	-	-	(2 930)	-
Current portion of long-term receivables		107	-	-	(56)	-
Inventory		482	-	-	(841)	-
<b>Total current assets</b>		<b>54 543</b>	<b>-</b>	<b>-</b>	<b>(29 741)</b>	<b>-</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		14 286	-	-	(14 286)	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		231 601	-	-	(136 569)	-
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		997	-	-	(612)	-
Other non-current assets		18	-	-	(18)	-
<b>Total non current assets</b>		<b>246 902</b>	<b>-</b>	<b>-</b>	<b>(151 485)</b>	<b>-</b>
<b>TOTAL ASSETS</b>		<b>301 445</b>	<b>-</b>	<b>-</b>	<b>(181 226)</b>	<b>-</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>	-					
Bank overdraft		509	-	-	37 190	-
Borrowing		349	-	-	(349)	-
Consumer deposits		-	-	-	-	-
Trade and other payables		37 194	-	-	(21 176)	-
Provisions		73	-	-	61	-
<b>Total current liabilities</b>		<b>38 125</b>	<b>-</b>	<b>-</b>	<b>15 727</b>	<b>-</b>
<b>Non current liabilities</b>						
Borrowing		588	-	-	(588)	-
Provisions		9 989	-	-	(9 989)	-
<b>Total non current liabilities</b>		<b>10 578</b>	<b>-</b>	<b>-</b>	<b>(10 578)</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>48 702</b>	<b>-</b>	<b>-</b>	<b>5 149</b>	<b>-</b>
<b>NET ASSETS</b>	2	<b>252 743</b>	<b>-</b>	<b>-</b>	<b>(186 375)</b>	<b>-</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		252 743	-	-	(212 132)	-
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>252 743</b>	<b>-</b>	<b>-</b>	<b>(212 132)</b>	<b>-</b>

#### 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

##### EC442 Umzimvubu - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		21 192	30 455	30 455	1 362	8 037	12 689	(4 652)	-37%	19 290
Government - operating		106 193	117 951	117 951	-	49 098	49 146	(48)	0%	117 835
Government - capital		55 480	128 947	128 947	2 488	39 915	53 728	(13 813)	-26%	95 796
Interest		2 251	230	230	127	407	96	311	324%	976
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(85 308)	(109 728)	(141 516)	(9 948)	(43 584)	(58 965)	(15 381)	26%	(104 602)
Finance charges		(972)	(20)	(20)	(2)	(2)	(8)	(6)	76%	(5)
Transfers and Grants		(29 172)	(3 362)	(3 362)	-	(91)	(1 401)	(1 309)	93%	(219)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>69 664</b>	<b>164 473</b>	<b>132 685</b>	<b>(5 974)</b>	<b>53 779</b>	<b>55 285</b>	<b>(1 506)</b>	<b>-3%</b>	<b>129 071</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		(39)	855	855	-	5	356	(351)	-99%	12
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(49 896)	-	(8 180)	(2 783)	(8 180)	(3 408)	4 771	-140%	(19 631)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(49 935)</b>	<b>855</b>	<b>(7 324)</b>	<b>(2 783)</b>	<b>(8 175)</b>	<b>(3 052)</b>	<b>5 123</b>	<b>-168%</b>	<b>(19 619)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		(349)	(588)	0	-	0	0	0	140%	0
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(349)</b>	<b>(588)</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>-140%</b>	<b>0</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>19 381</b>	<b>164 740</b>	<b>125 360</b>	<b>(8 757)</b>	<b>45 605</b>	<b>52 234</b>			<b>109 451</b>
Cash/cash equivalents at beginning:		34 560	49 002	49 002		49 002	49 002			49 002
Cash/cash equivalents at month/year end:		53 940	213 742	174 362		94 607	101 235			158 453

## PART 2 – SUPPORTING DOCUMENTATION

### Section 5 – Debtors' analysis

EC442 Umzimvubu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2013/14										Actual Bad Debts Written Off against 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	
<b>R thousands</b>												
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	1200									-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300					1	19			-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	405	342	314	311	139	515			22 026	20 965	
Receivables from Exchange Transactions - Waste Water Management	1500						5			-	-	
Receivables from Exchange Transactions - Waste Management	1600	117	110	109	108	107	834			6 384	6 049	
Receivables from Exchange Transactions - Property Rental Debtors	1700						1			-	-	
Interest on Arrear Debtor Accounts	1810	112	109	107	104	93	096			1 621	1 293	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-	
Other	1900	16	15	15	15	15	813			890	843	
<b>Total By Income Source</b>	<b>2000</b>	<b>651</b>	<b>576</b>	<b>546</b>	<b>537</b>	<b>354</b>	<b>258</b>	<b>-</b>	<b>-</b>	<b>30 922</b>	<b>29 149</b>	<b>-</b>
<b>2012/13 - totals only</b>										-	-	
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	2200									-	-	
Commercial	2300	42	42	44	43	879	415	3		4 465	4 336	
Households	2400	235	202	179	180	167	975	8		9 939	9 323	
Other	2500	373	332	323	314	307	868	14		16 518	15 490	
<b>Total By Customer Group</b>	<b>2600</b>	<b>651</b>	<b>576</b>	<b>546</b>	<b>537</b>	<b>354</b>	<b>258</b>	<b>-</b>	<b>-</b>	<b>30 922</b>	<b>29 149</b>	<b>-</b>

## Section 6 - Creditors' analysis

### 6.1 Supporting Table SC4

EC442 Umzimvubu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

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	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100									-	
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	1 394								1 394	
<b>Total By Customer Type</b>	<b>1000</b>	<b>1 394</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 394</b>	<b>-</b>

## 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 the process is now on the final stages (Bid Adjudication Stage)

## 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 - M05 November

Description R thousands	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
<b>RECEIPTS:</b>	1,2									
-										
<b>Operating Transfers and Grants</b>										
National Government:		137 558	151 494	-	37 352	107 342	63 122	44 220	70.1%	151 494
EQUITABLE SHARE		106 043	117 834	-	37 012	86 110	49 098	37 013	75.4%	117 834
RSC LEVIES REPLACEMENT GRANT		-	-	-	-	-	-	-		-
EQUITABLE SHARES		-	-	-	-	-	-	-		-
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		-	-	-	-	-	-	-		-

FINANCE MANAGEMENT GRANT	1 500	1 550	-	147	680	646	34	5.3%	1 550	
MUNICIPAL INFRASTRUCTURE GRANT (MIG)	-	-	-	-	-	-	-	-	-	
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)	800	890	-	3	141	371	(230)	-61.9%	890	
NATIONAL TREASURY	-	-	-	-	-	-	-	-	-	
DEPT MINERALS & ENERGY (DME)	27 798	30 000	-	-	19 702	12 500	7 202	57.6%	30 000	
DEPT SPORT & DEVELOPMENT	-	-	-	-	-	-	-	-	-	
DEPT OF PUBLIC WORKS	1 417	1 220	-	190	709	508	200	39.4%	1 220	
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	
<b>Provincial Government:</b>	<b>2 858</b>	<b>1 117</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>465</b>	<b>(465)</b>	<b>-100.0%</b>	<b>1 117</b>	
OFFICE OF THE PREMIER	-	-	-	-	-	-	-	-	-	
PROVINCIAL TREASURY	-	-	-	-	-	-	-	-	-	
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	2 858	1 117	-	-	-	465	(465)	-100.0%	1 117	
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)	-	-	-	-	-	-	-	-	-	
DEPT TRANSPORT	-	-	-	-	-	-	-	-	-	
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>	
LOCAL GOVERNMENT EDUCATION FUND	-	-	-	-	-	-	-	-	-	
ALFRED NZO DISTRICT MUNICIPALITY	-	-	-	-	-	-	-	-	-	
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	
<b>Other grant providers:</b>	<b>150</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>63</b>	<b>88</b>	<b>140.0%</b>	<b>150</b>	
Community Based Planning	150	150	-	-	150	63	88	140.0%	150	
OTHER GRANTS	-	-	-	-	-	-	-	-	-	
NATIONAL LOTTERY FUND	-	-	-	-	-	-	-	-	-	
NATIONAL ROADS AGENCY	-	-	-	-	-	-	-	-	-	
DEVELOPMENT CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	
EUROPEAN UNION	-	-	-	-	-	-	-	-	-	
PPL MINE	-	-	-	-	-	-	-	-	-	
OTHER PUBLIC CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	
<b>Total Operating Transfers and Grants</b>	<b>5</b>	<b>140 566</b>	<b>152 761</b>	<b>-</b>	<b>37 352</b>	<b>107 492</b>	<b>63 650</b>	<b>43 842</b>	<b>68.9%</b>	<b>152 761</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>	<b>37 795</b>	<b>40 066</b>	<b>-</b>	<b>8 742</b>	<b>21 127</b>	<b>16 694</b>	<b>4 433</b>	<b>26.6%</b>	<b>40 066</b>	
EQUITABLE SHARES	-	-	-	-	-	-	-	-	-	
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	-	-	-	-	-	-	-	-	-	
FINANCE MANAGEMENT GRANT	-	-	-	-	-	-	-	-	-	
MUNICIPAL INFRASTRUCTURE GRANT (MIG)	37 795	40 066	-	8 742	21 127	16 694	4 433	26.6%	40 066	
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)	-	-	-	-	-	-	-	-	-	
NATIONAL TREASURY	-	-	-	-	-	-	-	-	-	
DEPT MINERALS & ENERGY (DME)	-	-	-	-	-	-	-	-	-	
DEPT SPORT & DEVELOPMENT	-	-	-	-	-	-	-	-	-	
DEPT OF PUBLIC WORKS	-	-	-	-	-	-	-	-	-	
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	
<b>Provincial Government:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
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]	-	-	-	-	-	-	-	-	-	
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
LOCAL GOVERNMENT EDUCATION FUND	-	-	-	-	-	-	-	-	-	
ALFRED NZO 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>	
NATIONAL LOTTERY FUND	-	-	-	-	-	-	-	-	-	
NATIONAL ROADS AGENCY	-	-	-	-	-	-	-	-	-	
DEVELOPMENT CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	
EUROPEAN UNION	-	-	-	-	-	-	-	-	-	

PPL MINE		-	-	-	-	-	-	-	-	-
OTHER PUBLIC CONTRIBUTIONS		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	37 795	40 066	-	8 742	21 127	16 694	4 433	26.6%	40 066
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	178 361	192 827	-	46 093	128 619	80 345	48 274	60.1%	192 827

## 8.2 Supporting Table C7 – Grant expenditure

### EC442 Umzimvubu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
-										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		137 558	151 494	-	37 352	107 342	63 122	44 220	70.1%	151 494
EQUITABLE SHARE		106 043	117 834	-	37 012	86 110	49 098	37 013	75.4%	117 834
RSC LEVIES REPLACEMENT GRANT		-	-	-	-	-	-	-	-	-
EQUITABLE SHARES COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		-	-	-	-	-	-	-	-	-
FINANCE MANAGEMENT GRANT		1 500	1 550	-	147	680	646	34	5.3%	1 550
MUNICIPAL INFRASTRUCTURE GRANT (MIG)		-	-	-	-	-	-	-	-	-
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)		800	890	-	3	141	371	(230)	-61.9%	890
NATIONAL TREASURY		-	-	-	-	-	-	-	-	-
DEPT MINERALS & ENERGY (DME)		27 798	30 000	-	-	19 702	12 500	7 202	57.6%	30 000
DEPT SPORT & DEVELOPMENT		-	-	-	-	-	-	-	-	-
DEPT OF PUBLIC WORKS		1 417	1 220	-	190	709	508	200	39.4%	1 220
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		3 149	1 117	-	-	-	465	(465)	-100.0%	1 117
OFFICE OF THE PREMIER		-	-	-	-	-	-	-	-	-
PROVINCIAL TREASURY		-	-	-	-	-	-	-	-	-
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		2 858	1 117	-	-	-	465	(465)	-100.0%	1 117
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)		291	-	-	-	-	-	-	-	-
DEPT TRANSPORT		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
LOCAL GOVERNMENT EDUCATION FUND		-	-	-	-	-	-	-	-	-
ALFRED NZO DISTRICT MUNICIPALITY		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		150	150	-	-	150	63	88	140.0%	150
Community Based Planning		150	150	-	-	150	63	88	140.0%	150
OTHER GRANTS		-	-	-	-	-	-	-	-	-
NATIONAL LOTTERY FUND		-	-	-	-	-	-	-	-	-
NATIONAL ROADS AGENCY		-	-	-	-	-	-	-	-	-
DEVELOPMENT CONTRIBUTIONS		-	-	-	-	-	-	-	-	-
EUROPEAN UNION		-	-	-	-	-	-	-	-	-
PPL MINE		-	-	-	-	-	-	-	-	-



OTHER PUBLIC CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>	<b>140 857</b>	<b>152 761</b>	<b>-</b>	<b>37 352</b>	<b>107 492</b>	<b>63 650</b>	<b>43 842</b>	<b>68.9%</b>	<b>152 761</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	37 795	40 066	-	8 742	21 127	16 694	4 433	26.6%	40 066
EQUITABLE SHARES	-	-	-	-	-	-	-	-	-
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	-	-	-	-	-	-	-	-	-
FINANCE MANAGEMENT GRANT	-	-	-	-	-	-	-	-	-
MUNICIPAL INFRASTRUCTURE GRANT (MIG)	37 795	40 066	-	8 742	21 127	16 694	4 433	26.6%	40 066
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)	-	-	-	-	-	-	-	-	-
NATIONAL TREASURY	-	-	-	-	-	-	-	-	-
DEPT MINERALS & ENERGY (DME)	-	-	-	-	-	-	-	-	-
DEPT SPORT & DEVELOPMENT	-	-	-	-	-	-	-	-	-
DEPT OF PUBLIC WORKS	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>	-	-	-	-	-	-	-	-	-
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]	-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>	-	-	-	-	-	-	-	-	-
LOCAL GOVERNMENT EDUCATION FUND	-	-	-	-	-	-	-	-	-
ALFRED NZO DISTRICT MUNICIPALITY	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	-	-	-	-	-	-	-	-	-
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]	-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>	<b>37 795</b>	<b>40 066</b>	<b>-</b>	<b>8 742</b>	<b>21 127</b>	<b>16 694</b>	<b>4 433</b>	<b>26.6%</b>	<b>40 066</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>178 652</b>	<b>192 827</b>	<b>-</b>	<b>46 093</b>	<b>128 619</b>	<b>80 345</b>	<b>48 274</b>	<b>60.1%</b>	<b>192 827</b>

# 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 - M05 November

Summary of Employee and Councillor remuneration	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	A	B	C					D	
<b><u>Councillors (Political Office Bearers plus Other)</u></b>										
Basic Salaries and Wages		13 220	7 165	7 165	543	2 172	2 985	(814)	-27%	7 165
Pension and UIF Contributions		-	1 040	1 040	81	326	433	(108)	-25%	1 040
Medical Aid Contributions		-	291	291	24	97	121	(24)	-20%	291
Motor Vehicle Allowance		-	3 532	3 532	271	1 086	1 472	(386)	-26%	3 532
Cellphone Allowance		-	500	500	-	57	208	(152)	-73%	500
Housing Allowances		-	1 256	1 256	166	663	523	140	27%	1 256
Other benefits and allowances		-	133	133	9	38	55	(17)	-32%	133
<b>Sub Total - Councillors</b>		<b>13 220</b>	<b>13 917</b> 5.3%	<b>13 917</b> 5.3%	<b>1 095</b>	<b>4 438</b>	<b>5 799</b>	<b>(1 361)</b>	<b>-23%</b>	<b>13 917</b> 5.3%
<b>% increase</b>	4									
<b><u>Senior Managers of the Municipality</u></b>	3									
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	2							-		
<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>% increase</b>	4									

<b>Other Municipal Staff</b>										
Basic Salaries and Wages		24 178	28 069	28 069	2 295	11 731	11 696	35	0%	28 069
Pension and UIF Contributions		2 654	3 590	3 590	272	1 426	1 496	(70)	-5%	3 590
Medical Aid Contributions		2 475	6 822	6 822	167	835	2 843	(2 008)	-71%	6 822
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		728	150	150	-	-	63	(63)	-100%	150
Motor Vehicle Allowance		3 644	4 752	4 752	318	1 774	1 980	(206)	-10%	4 752
Cellphone Allowance		-	-	-	10	20	-	20	#DIV/0!	-
Housing Allowances		1 686	1 931	1 931	173	986	805	181	22%	1 931
Other benefits and allowances		2 808	3 521	3 521	2 018	2 484	1 467	1 017	69%	3 521
Payments in lieu of leave		1 159	425	425	121	479	177	302	171%	425
Long service awards		231	35	35	-	-	15	(15)	-100%	35
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
<b>Sub Total - Other Municipal Staff</b>		<b>39 564</b>	<b>49 296</b>	<b>49 296</b>	<b>5 374</b>	<b>19 735</b>	<b>20 540</b>	<b>(805)</b>	<b>-4%</b>	<b>49 296</b>
<b>% increase</b>	4		<b>24.6%</b>	<b>24.6%</b>						<b>24.6%</b>
<b>Total Parent Municipality</b>		<b>52 784</b>	<b>63 213</b>	<b>63 213</b>	<b>6 469</b>	<b>24 173</b>	<b>26 339</b>	<b>(2 166)</b>	<b>-8%</b>	<b>63 213</b>
			<b>19.8%</b>	<b>19.8%</b>						<b>19.8%</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</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								-		
Board Fees								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
<b>Sub Total - Board Members of Entities</b>	2	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>% increase</b>	4									
<b>Senior Managers of Entities</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	2							-		
<b>Sub Total - Senior Managers of Entities</b>		-	-	-	-	-	-	-		-
<b>% increase</b>	4									
<b>Other Staff of Entities</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 - Other Staff of Entities</b>		-	-	-	-	-	-	-		-
<b>% increase</b>	4									
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-		-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		52 784	63 213	63 213	6 469	24 173	26 339	(2 166)	-8%	63 213
<b>% increase</b>	4		19.8%	19.8%						19.8%
<b>TOTAL MANAGERS AND STAFF</b>		39 564	49 296	49 296	5 374	19 735	20 540	(805)	-4%	49 296

# 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 **1021**

### Supporting Table SC13c

EC442 Umzimvubu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

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								%	
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
-			131	131	10	43	54	10 817	19.8%	131
<b>Infrastructure</b>		-	437	437	486	948	765	10 817		437
Infrastructure - Road transport		-	56	56	10	26	23	(2 865)	-12.1%	56
<i>Roads, Pavements &amp; Bridges</i>		-	766	766	486	517	653	(2 865)	-12.1%	766
<i>Storm water</i>		-	766	766	486	517	653	(2 865)		766
Infrastructure - Electricity		-	74	74	-	17	31	13 682	44.0%	74
<i>Generation</i>		-	671	671	-	431	113	13 682	43.9%	671
<i>Transmission &amp; Reticulation</i>		-	74	74	-	17	30	13 551		74
<i>Street Lighting</i>		-	000	000	-	282	833	13 551		000
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>		-	7	7	117	250	068	818	26.7%	7
<i>Parks &amp; gardens</i>		-	000	000	-	-	417	417	100.0%	000
<i>Sportsfields &amp; stadia</i>		-	-	-	-	-	-	-		-
<i>Swimming pools</i>		-	-	-	-	-	-	-		-
<i>Community halls</i>		-	23	23	-	20	9	(10)	-110.5%	23
<i>Libraries</i>		-	-	-	-	-	-	-		-
<i>Recreational facilities</i>		-	-	-	-	-	-	-		-
<i>Fire, safety &amp; emergency</i>		-	-	-	-	-	-	-		-

Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	341 <sup>6</sup>	841 <sup>6</sup>	117	230 <sup>2</sup>	642 <sup>2</sup>	412	15.6%	341 <sup>6</sup>
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	(0)	429 <sup>7</sup>	449 <sup>7</sup>	921	986 <sup>1</sup>	095 <sup>3</sup>	1 109	35.8%	429 <sup>7</sup>
General vehicles	-	000 <sup>3</sup>	500 <sup>2</sup>	-	161	250 <sup>1</sup>	1 089	87.1%	000 <sup>3</sup>
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	(0)	915	915	13	258	381	123	32.3%	915
Computers - hardware/equipment	0	735	755	61	396	306	(90)	-29.4%	735
Furniture and other office equipment	0	150	450	-	35	63	28	44.1%	150
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	499	499	23	309	208	(101)	-48.7%	499
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	130 <sup>2</sup>	330 <sup>2</sup>	824	827	888	61	6.8%	130 <sup>2</sup>
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	(0)	700	700	100	173	292	119	40.8%	700
Computers - software & programming	(0)	600	600	100	173	250	77	30.9%	600
Other	-	100	100	-	-	42	42	100.0%	100
<b>Total Capital Expenditure on new assets</b>	1	(0)	146	147	11	48	61	21.0%	146
		929	449	624	357	221	12 863		929
<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

## **Section 11 – Material variances to the SDBIP**

### **11.1 Overview**

The quarterly SDBIP information has been prepared using the schedules as required by the Municipal Budget and Reporting Regulations.

## **Section 12 – Municipal entity summary**

### **12.1 Supporting Table SC11**

The municipality has no entity

## **Section 13 - Other supporting documentation**

### **13.1 Other information**

No additional information for November 2013

# Municipal manager's quality certification

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

- the November budget statement

for the month of November 2013 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 \_\_\_\_\_