



**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 December 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 December has been prepared in accordance with the Municipal Budget and Reporting Regulations. The contents of this statement will be incorporated into the MFMA Section 72 Mid-Year Budget ü Performance Assessment report that will be tabled at Council by the end of January 2013.

## **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 December 2013

## **Section 3 – Executive Summary**

### **3.1 Introduction**

The December monthly budget statement forms part of the information that is reviewed in preparation of the Mid-Year Budget and Performance Assessment. Therefore the comments in this statement will be brief and full details will only be provided in the assessment.

### **3.2 Consolidated performance**

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

All major sources of own revenue the actual amounts accrued are well within budget and there will be no need to adjust revenue targets downwards in the Adjustments Budget to be tabled in January 2014. Additional revenues from the National and Provincial Adjustments Budgets as well as from Building plan fees and interest earned will have to be appropriated in the Adjustments Budget.

#### **Operating Expenditure**

Current expenditure is 5%, R1, 4 million, below year-to-date budget projections for the current month.

#### **Capital expenditure**

Year-to-date expenditure on capital amounts to R54.6. million 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**

Reporting against performance targets will be included in the Mid-Year Assessment tabled to council by the end of 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.

Operating expenditure currently reflects a variance of 5% below YTD budget

Capital expenditure is still low and projects will be reviewed before any adjustments are made in the Adjustments Budget

## Section 4 – In-year budget statement tables

### 4.1 Monthly budget statements

EC442 Umzimvubu - Table C1 Monthly Budget Statement Summary - M06 December

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	6 634	4 450	2 184	49%	8 900
Service charges	2 117	1 500	1 500	186	1 115	750	365	49%	1 500
Investment revenue	2 251	230	230	77	622	115	507	441%	980
Transfers recognised - operational	106 199	117 996	117 996	-	86 326	58 998	27 328	46%	117 996
Other own revenue	8 281	20 865	20 865	508	7 273	10 433	(3 159)	-30%	20 865
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>129 636</b>	<b>149 491</b>	<b>149 491</b>	<b>1 258</b>	<b>101 970</b>	<b>74 746</b>	<b>27 224</b>	<b>36%</b>	<b>150 241</b>
Employee costs	39 564	49 296	49 296	3 569	23 305	24 648	(1 343)	-5%	49 296
Remuneration of Councillors	13 220	13 917	13 917	1 095	5 533	6 958	(1 425)	-20%	13 917
Depreciation & asset impairment	31 978	30 000	30 000	-	-	15 000	(15 000)	-100%	30 000
Finance charges	972	20	20	-	(29)	10	(39)	-395%	20
Materials and bulk purchases	-	-	-	-	-	-	-	-	-
Transfers and grants	29 172	3 362	3 162	234	474	1 681	(1 207)	-	3 362
Other expenditure	63 048	76 525	76 325	5 565	30 970	38 262	(7 292)	-19%	76 525
<b>Total Expenditure</b>	<b>177 954</b>	<b>173 119</b>	<b>172 719</b>	<b>10 464</b>	<b>60 253</b>	<b>86 560</b>	<b>(26 307)</b>	<b>-30%</b>	<b>173 119</b>
<b>Surplus/(Deficit)</b>	<b>(48 319)</b>	<b>(23 628)</b>	<b>(23 228)</b>	<b>(9 206)</b>	<b>41 717</b>	<b>(11 814)</b>	<b>53 531</b>	<b>-453%</b>	<b>(22 878)</b>
Transfers recognised - capital	55 480	128 947	128 947	2 546	64 500	64 473	27	0%	128 947
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>7 162</b>	<b>105 319</b>	<b>105 719</b>	<b>(6 660)</b>	<b>106 217</b>	<b>52 659</b>	<b>53 558</b>	<b>102%</b>	<b>106 069</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>7 162</b>	<b>105 319</b>	<b>105 719</b>	<b>(6 660)</b>	<b>106 217</b>	<b>52 659</b>	<b>53 558</b>	<b>102%</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>6 261</b>	<b>54 618</b>	<b>73 465</b>	<b>(18 846)</b>	<b>-26%</b>	<b>146 929</b>
Capital transfers recognised	(0)	146 929	147 449	6 261	54 618	73 465	(18 846)	-26%	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>6 261</b>	<b>54 618</b>	<b>73 465</b>	<b>(18 846)</b>	<b>-26%</b>	<b>146 929</b>
<b>Financial position</b>									
Total current assets	54 543	-	-	-	(31 368)	-	-	-	-
Total non current assets	246 902	-	-	-	(145 224)	-	-	-	-
Total current liabilities	38 125	-	-	-	2 482	-	-	-	-
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	66 342	(12 563)	-19%	107 559
Net cash from (used) investing	(49 935)	855	(7 324)	(2 783)	(8 175)	(3 662)	(4 512)	123%	(16 349)

Net cash from (used) financing	(349)	(588)	0	-	0	0	0	100%	0
Cash/cash equivalents at the month/year end	53 940	213 742	174 362	-	94 607	111 682	(17 075)	-15%	140 211
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	859	776	741	708	701	43 378	-	-	47 163
<b>Creditors Age Analysis</b>									
Total Creditors	950	-	-	-	-	-	-	-	950

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

EC442 Umzimvubu - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06  
December

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>Revenue - Standard</b>										
<b>Governance and administration</b>		127 459	148 976	148 976	3 735	103 042	74 488	28 554	38%	148 976
Executive and council		150	-	-	-	150	-	150	#DIV/0!	-
Budget and treasury office		127 065	148 556	148 556	3 735	102 777	74 278	28 498	38%	148 556
Corporate services		244	420	420	-	115	210	(95)	-45%	420
<b>Community and public safety</b>		2 825	5 452	5 452	(533)	2 342	2 726	(383)	-14%	5 452
Community and social services		(1 310)	277	277	(840)	75	139	(63)	-46%	277
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		4 136	5 175	5 175	307	2 267	2 587	(320)	-12%	5 175
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		52 170	121 366	121 366	416	59 971	60 683	(712)	-1%	121 366
Planning and development		392	3 331	3 331	404	2 535	1 666	869	52%	3 331
Road transport		51 778	118 035	118 035	12	57 436	59 017	(1 581)	-3%	118 035
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		2 662	2 644	2 644	186	1 115	1 322	(207)	-16%	2 644
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		2 662	2 644	2 644	186	1 115	1 322	(207)	-16%	2 644
<b>Other</b>	4	-	-	-	-	-	-	-		-
<b>Total Revenue - Standard</b>	2	185 116	278 438	278 438	3 804	166 470	139 219	27 251	20%	278 438
<b>Expenditure - Standard</b>	-									
<b>Governance and administration</b>		105 407	116 076	115 942	5 628	33 930	58 038	(24 108)	-42%	116 076
Executive and council		28 622	31 590	31 570	3 170	14 490	15 795	(1 305)	-8%	31 590
Budget and treasury office		62 265	68 268	68 418	1 314	13 390	34 134	(20 744)	-61%	68 268
Corporate services		14 519	16 218	15 954	1 145	6 049	8 109	(2 060)	-25%	16 218
<b>Community and public safety</b>		19 052	24 901	24 701	1 784	10 015	12 451	(2 435)	-20%	24 901
Community and social services		9 454	11 378	11 178	849	4 773	5 689	(916)	-16%	11 378

Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		9 598	13 523	13 523	935	5 242	6 762	(1 519)	-22%	13 523
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>43 146</b>	<b>19 559</b>	<b>22 040</b>	<b>2 207</b>	<b>11 292</b>	<b>9 780</b>	1 513	15%	<b>19 559</b>
Planning and development		5 888	6 600	9 081	1 132	3 692	3 300	392	12%	6 600
Road transport		37 258	12 959	12 959	1 074	7 600	6 480	1 121	17%	12 959
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>10 349</b>	<b>12 582</b>	<b>12 582</b>	<b>845</b>	<b>5 015</b>	<b>6 291</b>	(1 276)	-20%	<b>12 582</b>
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		10 349	12 582	12 582	845	5 015	6 291	(1 276)	-20%	12 582
<b>Other</b>		<b>-</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>10 464</b>	<b>60 253</b>	<b>86 560</b>	<b>(26 307)</b>	<b>-30%</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>(6 660)</b>	<b>106 217</b>	<b>52 659</b>	<b>53 558</b>	<b>102%</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) - M06 December

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	2	152	50	102	204.0%	100
Vote 2 - Budget and Treasury		127 065	148 556	148 556	3 735	102 777	74 278	28 498	38.4%	148 556
Vote 3 - Corporate Services		244	420	420	-	115	210	(95)	-45.2%	420
Vote 4 - Local Economic Development		392	3 331	3 331	404	2 535	1 666	869	52.2%	3 331
Vote 5 - Infrastructure and Planning		51 778	118 035	118 035	12	57 436	59 017	(1 581)	-2.7%	118 035
Vote 6 - Community and Social Services		(1 310)	177	177	(842)	73	89	(15)	-17.3%	177
Vote 7 - Waste Management		2 662	2 644	2 644	186	1 115	1 322	(207)	-15.7%	2 644
Vote 8 - Public Safety		4 136	5 175	5 175	307	2 267	2 587	(320)	-12.4%	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>3 804</b>	<b>166 470</b>	<b>139 219</b>	<b>27 251</b>	<b>19.6%</b>	<b>278 438</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive and Council		35 532	40 100	39 880	3 797	17 873	20 050	(2 177)	-10.9%	40 100
Vote 2 - Budget and Treasury		62 265	68 268	68 418	1 314	13 390	34 134	(20 744)	-60.8%	68 268
Vote 3 - Corporate Services		14 519	16 218	15 954	1 145	6 049	8 109	(2 060)	-25.4%	16 218

Vote 4 - Local Economic Development		5 888	6 600	9 081	1 132	3 692	3 300	392	11.9%	6 600
Vote 5 - Infrastructure and Planning		37 258	12 959	12 959	1 074	7 600	6 480	1 121	17.3%	12 959
Vote 6 - Community and Social Services		2 545	2 868	2 868	222	1 390	1 434	(44)	-3.1%	2 868
Vote 7 - Waste Management		10 349	12 582	12 582	845	5 015	6 291	(1 276)	-20.3%	12 582
Vote 8 - Public Safety		9 598	13 523	13 523	935	5 242	6 762	(1 519)	-22.5%	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>10 464</b>	<b>60 253</b>	<b>86 560</b>	<b>(26 307)</b>	<b>-30.4%</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>(6 660)</b>	<b>106 217</b>	<b>52 659</b>	<b>53 558</b>	<b>101.7%</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) - M06 December

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	6 634	4 450	2 184	49%	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	1 115	750	365	49%	1 500
Service charges - other		-	-	-	-	-	-	-		-
Rental of facilities and equipment		1 534	1 265	1 265	21	116	632	(516)	-82%	1 265
Interest earned - external investments		2 251	230	230	77	622	115	507	441%	230
Interest earned - outstanding debtors		1 139	750	750	162	911	375	536	143%	750
Dividends received		-	-	-	-	-	-	-		-
Fines		438	800	800	32	282	400	(118)	-29%	800
Licences and permits		2 110	2 282	2 282	184	1 251	1 141	110	10%	2 282
Agency services		1 295	1 110	1 110	85	689	555	134	24%	1 110
Transfers recognised - operational		106 199	117 996	117 996	-	86 326	58 998	27 328	46%	117 996
Other revenue		1 765	13 803	13 803	24	4 019	6 901	(2 883)	-42%	13 803
Gains on disposal of PPE		-	855	855	-	5	428	(423)	-99%	855
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>129 636</b>	<b>149 491</b>	<b>149 491</b>	<b>1 258</b>	<b>101 970</b>	<b>74 746</b>	<b>27 224</b>	<b>36%</b>	<b>149 491</b>
<b>Expenditure By Type</b>										
Employee related costs		39 564	49 296	49 296	3 569	23 305	24 648	(1 343)	-5%	49 296
Remuneration of councillors		13 220	13 917	13 917	1 095	5 533	6 958	(1 425)	-20%	13 917
Debt impairment		6 504	11 200	11 200	-	-	5 600	(5 600)	-100%	11 200
Depreciation & asset impairment		31 978	30 000	30 000	-	-	15 000	(15 000)	-100%	30 000



Finance charges	972	20	20	-	(29)	10	(39)	-395%	20
Bulk purchases	-	-	-	-	-	-	-		-
Other materials	-	-	-	-	-	-	-		-
Contracted services	2 139	1 746	1 546	34	660	873	(213)	-24%	1 746
Transfers and grants	29 172	3 362	3 162	234	474	1 681	(1 207)	-72%	3 362
Other expenditure	54 366	63 578	63 578	5 532	30 309	31 789	(1 480)	-5%	63 578
Loss on disposal of PPE	39	-	-	-	-	-	-		-
<b>Total Expenditure</b>	<b>177 954</b>	<b>173 119</b>	<b>172 719</b>	<b>10 464</b>	<b>60 253</b>	<b>86 560</b>	<b>(26 307)</b>	<b>-30%</b>	<b>173 119</b>
<b>Surplus/(Deficit)</b>	<b>(48 319)</b>	<b>(23 628)</b>	<b>(23 228)</b>	<b>(9 206)</b>	<b>41 717</b>	<b>(11 814)</b>	<b>53 531</b>	<b>(0)</b>	<b>(23 628)</b>
Transfers recognised - capital	55 480	128 947	128 947	2 546	64 500	64 473	27	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>105 719</b>	<b>(6 660)</b>	<b>106 217</b>	<b>52 659</b>			<b>105 319</b>
Taxation							-		
<b>Surplus/(Deficit) after taxation</b>	<b>7 162</b>	<b>105 319</b>	<b>105 719</b>	<b>(6 660)</b>	<b>106 217</b>	<b>52 659</b>			<b>105 319</b>
Attributable to minorities									
<b>Surplus/(Deficit) attributable to municipality</b>	<b>7 162</b>	<b>105 319</b>	<b>105 719</b>	<b>(6 660)</b>	<b>106 217</b>	<b>52 659</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>105 719</b>	<b>(6 660)</b>	<b>106 217</b>	<b>52 659</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) - M06 December

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	27	319	640	(321)	-50%	1 280
Vote 2 - Budget and Treasury		(0)	650	650	23	182	325	(143)	-44%	650
Vote 3 - Corporate Services		(0)	750	1 050	-	208	375	(167)	-45%	750
Vote 4 - Local Economic Development		-	5 610	5 610	315	2 402	2 805	(404)	-14%	5 610
Vote 5 - Infrastructure and Planning		-	132 558	132 558	5 407	50 173	66 279	(16 107)	-24%	132 558
Vote 6 - Community and Social Services		-	35	35	-	35	18	17	99%	35
Vote 7 - Waste Management		(0)	4 615	4 615	105	532	2 308	(1 775)	-77%	4 615
Vote 8 - Public Safety		(0)	1 431	1 431	384	769	715	54	7%	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	6 261	54 618	73 465	(18 846)	-26%	146 929
<b>Total Capital Expenditure</b>		(0)	146 929	147 449	6 261	54 618	73 465	(18 846)	-26%	146 929
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		(0)	2 680	3 200	50	708	1 340	(632)	-47%	2 680
Executive and council		0	1 280	1 500	27	319	640	(321)	-50%	1 280
Budget and treasury office		(0)	650	650	23	182	325	(143)	-44%	650
Corporate services		(0)	750	1 050	-	208	375	(167)	-45%	750
<b>Community and public safety</b>		(0)	1 466	1 466	384	804	733	71	10%	1 466
Community and social services		-	35	35	-	35	18	17	99%	35
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		(0)	1 431	1 431	384	769	715	54	7%	1 431
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	138 169	138 169	5 722	52 574	69 084	(16 510)	-24%	138 169
Planning and development		-	5 610	5 610	315	2 402	2 805	(404)	-14%	5 610
Road transport		-	132 558	132 558	5 407	50 173	66 279	(16 107)	-24%	132 558
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		(0)	4 615	4 615	105	532	2 308	(1 775)	-77%	4 615
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		(0)	4 615	4 615	105	532	2 308	(1 775)	-77%	4 615
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	(0)	146 929	147 449	6 261	54 618	73 465	(18 846)	-26%	146 929
<b>Funded by:</b>										
National Government		(0)	146 929	147 449	6 261	54 618	73 465	(18 846)	-26%	146 929
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		(0)	146 929	147 449	6 261	54 618	73 465	(18 846)	-26%	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	6 261	54 618	73 465	(18 846)	-26%	146 929

As mentioned in the Mayor's Report, the slow implementation of the capital budget is an area of concern as it shows. 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 - M06 December

Description	Ref	2012/13	Budget Year 2013/14		YearTD actual	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget		
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		-	-	-	-	-
Call investment deposits		49 511	-	-	(33 364)	-
Consumer debtors		82	-	-	6 301	-
Other debtors		4 361	-	-	(3 408)	-
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>(31 368)</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	-	-	(130 308)	-
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>(145 224)</b>	<b>-</b>
<b>TOTAL ASSETS</b>		<b>301 445</b>	<b>-</b>	<b>-</b>	<b>(176 593)</b>	<b>-</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		509	-	-	22 799	-
Borrowing		349	-	-	(349)	-
Consumer deposits		-	-	-	-	-
Trade and other payables		37 194	-	-	(20 029)	-
Provisions		73	-	-	61	-
<b>Total current liabilities</b>		<b>38 125</b>	<b>-</b>	<b>-</b>	<b>2 482</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>(8 095)</b>	<b>-</b>
<b>NET ASSETS</b>	2	<b>252 743</b>	<b>-</b>	<b>-</b>	<b>(168 497)</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 - M06 December

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	15 227	(7 190)	-47%	16 075
Government - operating		106 193	117 951	117 951	-	49 098	58 976	(9 878)	-17%	98 196
Government - capital		55 480	128 947	128 947	2 488	39 915	64 473	(24 558)	-38%	79 830
Interest		2 251	230	230	127	407	115	292	254%	813
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(85 308)	(109 728)	(141 516)	(9 948)	(43 584)	(70 758)	(27 174)	38%	(87 168)
Finance charges		(972)	(20)	(20)	(2)	(2)	(10)	(8)	80%	(4)
Transfers and Grants		(29 172)	(3 362)	(3 362)	-	(91)	(1 681)	(1 590)	95%	(183)
<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>66 342</b>	<b>(12 563)</b>	<b>-19%</b>	<b>107 559</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		(39)	855	855	-	5	428	(423)	-99%	10
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)	(4 090)	4 090	-100%	(16 359)
<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>(3 662)</b>	<b>4 512</b>	<b>-123%</b>	<b>(16 349)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		(349)	(588)	0	-	0	0	0	100%	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>-100%</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>62 680</b>			<b>91 210</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	111 682			140 211

## PART 2 – SUPPORTING DOCUMENTATION

### Section 5 – Debtors' analysis

EC442 Umzimvubu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2013/14										Actual B Debts W against I
		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										-	-
Receivables from Non-exchange Transactions - Property Rates	1400	485	423	398	370	370	31 584			33 630	32 324	
Receivables from Exchange Transactions - Waste Water Management	1500									-	-	
Receivables from Exchange Transactions - Waste Management	1600	186	170	167	165	163	9 092			9 942	9 419	
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-	
Interest on Arrear Debtor Accounts	1810	162	159	153	150	146	1 436			2 206	1 733	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-	
Other	1900	26	24	23	23	23	1 266			1 385	1 312	
<b>Total By Income Source</b>	<b>2000</b>	<b>859</b>	<b>776</b>	<b>741</b>	<b>708</b>	<b>701</b>	<b>43 378</b>	<b>-</b>	<b>-</b>	<b>47 163</b>	<b>44 788</b>	
<b>2012/13 - totals only</b>										-	-	
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	2200	81	79	78	80	79	5 602			6 000	5 762	
Commercial	2300	405	365	340	313	315	16 654			18 391	17 282	
Households	2400	373	332	323	314	307	21 122			22 772	21 744	
Other	2500									-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>859</b>	<b>776</b>	<b>741</b>	<b>708</b>	<b>701</b>	<b>43 378</b>	<b>-</b>	<b>-</b>	<b>47 163</b>	<b>44 788</b>	

## Section 6 - Creditors' analysis

### 6.1 Supporting Table SC4

EC442 Umzimvubu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06  
December

Description	NT Code	Budget Year 2013/14								Total	
		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		
<b>R thousands</b>											
<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	950									950
<b>Total By Customer Type</b>	<b>1000</b>	<b>950</b>	-	-	-	-	-	-	-	-	<b>950</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 - M06 December

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>RECEIPTS:</b>	1,2									
-										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		139 760	141 494	141 494	240	107 582	70 747	36 835	52.1%	117 834
EQUITABLE SHARE		106 043	117 834	117 834	-	86 110	58 917	27 193	46.2%	117 834
RSC LEVIES REPLACEMENT GRANT		-	-	-	-	-	-	-	-	-
EQUITABLE SHARES		-	-	-	-	-	-	-	-	-
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		-	-	-	-	-	-	-	-	-
FINANCE MANAGEMENT GRANT		1 500	1 550	1 550	62	742	775	(33)	-4.3%	-
MUNICIPAL INFRASTRUCTURE GRANT (MIG)		-	-	-	-	-	-	-	-	-
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)		800	890	890	4	146	445	(299)	-67.3%	-
NATIONAL TREASURY		-	-	-	-	-	-	-	-	-
DEPT MINERALS & ENERGY (DME)		30 000	20 000	20 000	-	19 702	10 000	9 702	97.0%	-
DEPT SPORT & DEVELOPMENT		-	-	-	-	-	-	-	-	-
DEPT OF PUBLIC WORKS		1 417	1 220	1 220	174	882	610	272	44.6%	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		2 858	1 117	1 117	-	-	586	(586)	-100.0%	-
OFFICE OF THE PREMIER		-	-	-	-	-	-	-	-	-
PROVINCIAL TREASURY		-	-	-	-	-	-	-	-	-
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		2 858	1 117	1 117	-	-	586	(586)	-100.0%	-
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>		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]		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	142 768	142 611	142 611	240	107 732	71 333	36 399	51.0%	117 951
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		37 795	40 066	-	3 511	24 638	20 033	4 605	23.0%	-

EQUITABLE SHARES		-	-	-	-	-	-	-		-
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		-	-	-	-	-	-	-		-
FINANCE MANAGEMENT GRANT		-	-	-	-	-	-	-		-
MUNICIPAL INFRASTRUCTURE GRANT (MIG)		37 795	40 066	-	3 511	24 638	20 033	4 605	23.0%	-
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)		-	-	-	-	-	-	-		-
NATIONAL TREASURY		-	-	-	-	-	-	-		-
DEPT MINERALS & ENERGY (DME)		-	-	-	-	-	-	-		-
DEPT SPORT & DEVELOPMENT		-	-	-	-	-	-	-		-
DEPT OF PUBLIC WORKS		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		<b>521</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)		<b>521</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
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>
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>
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>	<b>5</b>	<b>38 316</b>	<b>40 066</b>	<b>-</b>	<b>3 511</b>	<b>24 638</b>	<b>20 033</b>	<b>4 605</b>	<b>23.0%</b>	<b>-</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>5</b>	<b>181 084</b>	<b>182 677</b>	<b>142 611</b>	<b>3 751</b>	<b>132 369</b>	<b>91 366</b>	<b>41 004</b>	<b>44.9%</b>	<b>117 951</b>

## 8.2 Supporting Table C7 – Grant expenditure

### EC442 Umzimvubu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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>		<b>139 760</b>	<b>141 494</b>	<b>141 494</b>	<b>240</b>	<b>107 582</b>	<b>70 747</b>	<b>36 835</b>	<b>52.1%</b>	<b>117 834</b>
EQUITABLE SHARE		106 043	117 834	117 834	-	86 110	58 917	27 193	46.2%	117 834
RSC LEVIES REPLACEMENT GRANT		-	-	-	-	-	-	-		-
EQUITABLE SHARES COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		-	-	-	-	-	-	-		-
FINANCE MANAGEMENT GRANT		1 500	1 550	1 550	62	742	775	(33)	-4.3%	-



MUNICIPAL INFRASTRUCTURE GRANT (MIG)	-	-	-	-	-	-	-	-	-
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)	800	890	890	4	146	445	(299)	-67.3%	-
NATIONAL TREASURY	-	-	-	-	-	-	-	-	-
DEPT MINERALS & ENERGY (DME)	30 000	20 000	20 000	-	19 702	10 000	9 702	97.0%	-
DEPT SPORT & DEVELOPMENT	-	-	-	-	-	-	-	-	-
DEPT OF PUBLIC WORKS	1 417	1 220	1 220	174	882	610	272	44.6%	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>	<b>2 858</b>	<b>1 117</b>	<b>1 117</b>	<b>-</b>	<b>-</b>	<b>586</b>	<b>(586)</b>	<b>100.0%</b>	<b>-</b>
OFFICE OF THE PREMIER	-	-	-	-	-	-	-	-	-
PROVINCIAL TREASURY	-	-	-	-	-	-	-	-	-
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	2 858	1 117	1 117	-	-	586	(586)	100.0%	-
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>-</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>150</b>	<b>#DIV/0!</b>	<b>-</b>
Community Based Planning	150	-	-	-	150	-	150	#DIV/0!	-
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>142 768</b>	<b>142 611</b>	<b>142 611</b>	<b>240</b>	<b>107 732</b>	<b>71 333</b>	<b>36 399</b>	<b>51.0%</b>	<b>117 834</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	37 795	40 066	40 066	3 511	24 638	20 033	4 605	23.0%	-
EQUITABLE SHARES	-	-	-	-	-	-	-	-	-
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	-	-	-	-	-	-	-	-	-
FINANCE MANAGEMENT GRANT	-	-	-	-	-	-	-	-	-
MUNICIPAL INFRASTRUCTURE GRANT (MIG)	37 795	40 066	40 066	3 511	24 638	20 033	4 605	23.0%	-
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)	-	-	-	-	-	-	-	-	-
NATIONAL TREASURY	-	-	-	-	-	-	-	-	-
DEPT MINERALS & ENERGY (DME)	-	-	-	-	-	-	-	-	-
DEPT SPORT & DEVELOPMENT	-	-	-	-	-	-	-	-	-
DEPT OF PUBLIC WORKS	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>	<b>5 372</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)	5 142	-	-	-	-	-	-	-	-
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)	230	-	-	-	-	-	-	-	-
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>										
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>43 167</b>	<b>40 066</b>	<b>40 066</b>	<b>3 511</b>	<b>24 638</b>	<b>20 033</b>	<b>4 605</b>	<b>23.0%</b>	<b>-</b>	
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>185 935</b>	<b>182 677</b>	<b>182 677</b>	<b>3 751</b>	<b>132 369</b>	<b>91 366</b>	<b>41 004</b>	<b>44.9%</b>	<b>117 834</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 - M06 December

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		A	B	C						D
<b><u>Councillors (Political Office Bearers plus Other)</u></b>	1									
Basic Salaries and Wages		13 220	7 165	7 165	543	2 715	3 582	(868)	-24%	7 165
Pension and UIF Contributions		-	1 040	1 040	81	407	520	(113)	-22%	1 040
Medical Aid Contributions		-	291	291	24	121	146	(24)	-17%	291
Motor Vehicle Allowance		-	3 532	3 532	271	1 357	1 766	(409)	-23%	3 532
Cellphone Allowance		-	500	500	-	57	250	(193)	-77%	500
Housing Allowances		-	1 256	1 256	166	829	628	201	32%	1 256
Other benefits and allowances		-	133	133	9	47	66	(19)	-29%	133
<b>Sub Total - Councillors</b>		<b>13 220</b>	<b>13 917</b>	<b>13 917</b>	<b>1 095</b>	<b>5 533</b>	<b>6 958</b>	<b>(1 425)</b>	<b>-20%</b>	<b>13 917</b>
<b>% increase</b>	4		<b>5.3%</b>	<b>5.3%</b>						<b>5.3%</b>
<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>% increase</b>	4									
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		24 178	28 069	28 069	2 471	14 202	14 035	168	1%	28 069
Pension and UIF Contributions		2 654	3 590	3 590	275	1 701	1 795	(94)	-5%	3 590
Medical Aid Contributions		2 475	6 822	6 822	164	999	3 411	(2 412)	-71%	6 822
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		728	150	150	-	-	75	(75)	-100%	150
Motor Vehicle Allowance		3 644	4 752	4 752	323	2 097	2 376	(279)	-12%	4 752
Cellphone Allowance		-	-	-	-	20	-	20	#DIV/0!	-
Housing Allowances		1 686	1 931	1 931	175	1 161	966	195	20%	1 931
Other benefits and allowances		2 808	3 521	3 521	105	2 589	1 760	829	47%	3 521
Payments in lieu of leave		1 159	425	425	-	479	213	267	126%	425
Long service awards		231	35	35	55	55	18	38	217%	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>3 569</b>	<b>23 305</b>	<b>24 648</b>	<b>(1 343)</b>	<b>-5%</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>4 665</b>	<b>28 838</b>	<b>31 606</b>	<b>(2 769)</b>	<b>-9%</b>	<b>63 213</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>			<b>19.8%</b>	<b>19.8%</b>						<b>19.8%</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</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	4 665	28 838	31 606	(2 769)	-9%	63 213
<b>% increase</b>	4		19.8%	19.8%						19.8%
<b>TOTAL MANAGERS AND STAFF</b>		39 564	49 296	49 296	3 569	23 305	24 648	(1 343)	-5%	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 - M06 December

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>										
-										
<b>Infrastructure</b>		-	131 437	131 437	5 288	49 236	65 718	16 482	25.1%	131 437
Infrastructure - Road transport		-	56 766	56 766	5 288	31 805	28 383	(3 422)	-12.1%	56 766
Roads, Pavements & Bridges		-	56 766	56 766	5 288	31 805	28 383	(3 422)	-12.1%	56 766
Storm water		-	-	-	-	-	-	-		-
Infrastructure - Electricity		-	74 671	74 671	-	17 431	37 335	19 905	53.3%	74 671
Generation		-	74 000	74 000	-	17 282	37 000	19 718	53.3%	74 000
Transmission & Reticulation		-	-	-	-	-	-	-		-
Street Lighting		-	671	671	-	148	335	187	55.8%	671
Infrastructure - Water		-	-	-	-	-	-	-		-
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Infrastructure - Sanitation		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Sewerage purification		-	-	-	-	-	-	-		-
Infrastructure - Other		-	-	-	-	-	-	-		-
Waste Management		-	-	-	-	-	-	-		-
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Community</b>		-	7 364	7 864	489	2 740	3 682	942	25.6%	7 364
Parks & gardens		-	1 000	1 000	-	-	500	500	100.0%	1 000
Sportsfields & stadia		-	-	-	-	-	-	-		-
Swimming pools		-	-	-	-	-	-	-		-
Community halls		-	23	23	-	20	11	(9)	-75.4%	23
Libraries		-	-	-	-	-	-	-		-
Recreational facilities		-	-	-	-	-	-	-		-

Fire, safety & emergency	-	-	-	-	-	-	-	-	-	
Security and policing	-	-	-	-	-	-	-	-	-	
Buses	-	-	-	-	-	-	-	-	-	
Clinics	-	-	-	-	-	-	-	-	-	
Museums & Art Galleries	-	-	-	-	-	-	-	-	-	
Cemeteries	-	-	-	-	-	-	-	-	-	
Social rental housing	-	-	-	-	-	-	-	-	-	
Other	-	6 341	6 841	489	2 720	3 171	451	14.2%	6 341	
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	
Housing development	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	(0)	7 429	7 449	484	2 470	3 714	1 244	33.5%	7 429	
General vehicles	-	3 000	2 500	-	161	1 500	1 339	89.3%	3 000	
Specialised vehicles	-	-	-	-	-	-	-	-	-	
Plant & equipment	(0)	915	915	315	573	458	(115)	-25.2%	915	
Computers - hardware/equipment	0	735	755	23	419	368	(52)	-14.0%	735	
Furniture and other office equipment	0	150	450	-	35	75	40	53.4%	150	
Abattoirs	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Civic Land and Buildings	-	-	-	-	-	-	-	-	-	
Other Buildings	-	499	499	119	428	249	(179)	-71.7%	499	
Other Land	-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-	
Other	-	2 130	2 330	27	854	1 065	211	19.8%	2 130	
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-	
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-	
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-	
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-	
<b>Intangibles</b>	(0)	700	700	-	173	350	177	50.6%	700	
Computers - software & programming	(0)	600	600	-	173	300	127	42.4%	600	
Other	-	100	100	-	-	50	50	100.0%	100	
<b>Total Capital Expenditure on new assets</b>	1	(0)	146 929	147 449	6 261	54 618	73 465	18 846	25.7%	146 929

<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

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

### **11.1 Overview**

All SDBIP and/or performance related reporting will be included in the Mid-Year Budget and Performance Assessment report.

## **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 December 2013

## 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 December 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 \_\_\_\_\_