



**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.

## Quarterly Budget Statement September 2013

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# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

### ***1.1 In-Year Report - Monthly Budget Statement***

#### **1.1.1 Implementation of the budget in accordance with the SDBIP**

The first quarter review of the SDBIP is scheduled to take place on 24 October 2013. A comprehensive performance report will be submitted to Council after the reviews and assessments have been held.

#### **1.1.2 Financial problems or risks facing the municipality**

There are no financial problems facing the municipality. The only area of concern is the under performance in relation to the implementation of the capital budget. The management resolved that each project manager prepare a realistic cash flow on each project and identify any possible risks to achieving the year end targets, taking into consideration the rollover amounts applied for to national Treasury. Current year performance will be analysed in depth prior to any adjustments budget taking place after the midyear review to ensure capital resources are utilised correctly during the financial year

#### **1.1.3 Other relevant information**

The audit is currently underway and there are no alarming incidents as the audit outcome report will be known by the end November 2013.

Operating expenditure incurred amounts to 25 million which is less than of year-to-date budget of 43.2 million.

The municipality has spent 28.6 million on capital as at the end of September 2013, which most of it is grant funding. .

## **Section 2 – Resolutions**

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

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

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

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

## **Section 3 – Executive Summary**

### **3.1 Introduction**

As already stated in the Mayor's Report that the audit is underway as there are no alarming incidents as the audit outcome will be known in the end of November 2013. Also there are no financial problems facing the municipality.

### **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. We also anticipated reduction on rates because of the reduction of property values

##### **Operating expenditure by type**

Current expenditure is 41% below year-to-date budget projections for September 2013.

##### **Capital expenditure**

Year-to-date expenditure on capital amounts to R28.6million 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 first quarter SDBIP report will be completed and submitted after the reviews to be held on 24 October 2012.

Section 11 of this report contains the SDBIP financial reports and the summarised year-to-date performance reports on achievement of targets.

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

Year-to-date property rates, fixed refuse and charges equate to more than 100% of their total

### **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 will be known at the end of October 2013

# Section 4 – In-year budget statement tables

## 4.1 Monthly budget statements

### 4.1.1 Table C1: s71 Monthly Budget Statement Summary

EC442 Umzimvubu - Table C1 Monthly Budget Statement Summary - M03 September

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	5 173	2 225	2 948	132%	8 900
Service charges	2 117	1 500	1 500	186	557	375	182	49%	1 500
Investment revenue	2 251	230	230	127	407	58	349	607%	980
Transfers recognised - operational	106 199	117 996	117 996	30	49 128	29 499	19 629	67%	117 996
Other own revenue	8 281	20 865	20 865	659	2 283	5 216	(2 934)	-56%	20 865
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>129 636</b>	<b>149 491</b>	<b>149 491</b>	<b>1 489</b>	<b>57 547</b>	<b>37 373</b>	<b>20 174</b>	<b>54%</b>	<b>150 241</b>
Employee costs	39 564	49 296	49 296	3 303	10 860	12 324	(1 464)	-12%	49 296
Remuneration of Councillors	13 220	13 917	13 917	1 095	2 247	3 479	(1 232)	-35%	13 917
Depreciation & asset impairment	31 978	30 000	30 000	-	-	7 500	(7 500)	-100%	30 000
Finance charges	972	20	20	2	2	5	(3)	-61%	20
Materials and bulk purchases	-	-	-	-	-	-	-	-	-
Transfers and grants	29 172	3 362	3 362	-	91	840	(749)	-	3 362
Other expenditure	63 048	76 525	76 525	4 560	12 374	19 131	(6 757)	-35%	76 525
<b>Total Expenditure</b>	<b>177 954</b>	<b>173 119</b>	<b>173 119</b>	<b>8 960</b>	<b>25 575</b>	<b>43 280</b>	<b>(17 705)</b>	<b>-41%</b>	<b>173 119</b>
<b>Surplus/(Deficit)</b>	<b>(48 319)</b>	<b>(23 628)</b>	<b>(23 628)</b>	<b>(7 472)</b>	<b>31 972</b>	<b>(5 907)</b>	<b>37 879</b>	<b>-641%</b>	<b>(22 878)</b>
Transfers recognised - capital	55 480	128 947	128 947	2 488	39 915	32 237	7 678	24%	128 947
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>7 162</b>	<b>105 319</b>	<b>105 319</b>	<b>(4 984)</b>	<b>71 887</b>	<b>26 330</b>	<b>45 557</b>	<b>173%</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>105 319</b>	<b>(4 984)</b>	<b>71 887</b>	<b>26 330</b>	<b>45 557</b>	<b>173%</b>	<b>106 069</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>(0)</b>	<b>146 929</b>	<b>146 929</b>	<b>23 966</b>	<b>28 631</b>	<b>36 732</b>	<b>(8 102)</b>	<b>-22%</b>	<b>146 929</b>
Capital transfers recognised	(0)	146 929	146 929	23 966	28 631	36 732	(8 102)	-22%	146 929
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>(0)</b>	<b>146 929</b>	<b>146 929</b>	<b>23 966</b>	<b>28 631</b>	<b>36 732</b>	<b>(8 102)</b>	<b>-22%</b>	<b>146 929</b>
<b>Financial position</b>									
Total current assets	54 543	-	-	-	95 304	-	-	-	-
Total non current assets	246 902	-	-	-	199 843	-	-	-	-
Total current liabilities	38 125	-	-	-	23 668	-	-	-	-
Total non current liabilities	10 578	-	-	-	10 578	-	-	-	-
<b>Community wealth/Equity</b>	<b>252 743</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>286 285</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	33 171	20 608	62%	215 118
Net cash from (used) investing	(49 935)	855	(7 324)	(2 783)	(8 175)	(1 831)	(6 344)	346%	(32 699)
Net cash from (used) financing	(349)	(588)	0	-	0	0	0	300%	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>80 342</b>	<b>14 265</b>	<b>18%</b>	<b>231 421</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	676	598	1 650	635	623	26 624	-	-	30 805
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

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

EC442 Umzimvubu - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September

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	819	57 768	37 244	20 524	55%	148 976
Executive and council		150	-	-	-	-	-	-	-	-
Budget and treasury office		127 065	148 556	148 556	819	57 712	37 139	20 573	55%	148 556
Corporate services		244	420	420	-	56	105	(49)	-47%	420
<b>Community and public safety</b>		2 825	5 452	5 452	887	1 823	1 363	460	34%	5 452
Community and social services		(1 310)	277	277	495	530	69	461	666%	277
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4 136	5 175	5 175	392	1 292	1 294	(1)	0%	5 175
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		52 170	121 366	121 366	2 085	37 314	30 342	6 973	23%	121 366
Planning and development		392	3 331	3 331	2 060	2 093	833	1 260	151%	3 331
Road transport		51 778	118 035	118 035	26	35 221	29 509	5 713	19%	118 035
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		2 662	2 644	2 644	186	557	661	(104)	-16%	2 644
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 662	2 644	2 644	186	557	661	(104)	-16%	2 644
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	185 116	278 438	278 438	3 977	97 462	69 609	27 852	40%	278 438
<b>Expenditure - Standard</b>	-									
<b>Governance and administration</b>		105 407	116 076	116 076	4 772	14 550	29 019	(14 469)	-50%	116 076
Executive and council		28 622	31 590	31 590	2 551	6 306	7 898	(1 592)	-20%	31 590
Budget and treasury office		62 265	68 268	68 268	1 420	5 960	17 067	(11 107)	-65%	68 268
Corporate services		14 519	16 218	16 218	801	2 284	4 054	(1 770)	-44%	16 218
<b>Community and public safety</b>		19 052	24 901	24 901	1 441	4 417	6 225	(1 808)	-29%	24 901
Community and social services		9 454	11 378	11 378	744	2 161	2 844	(683)	-24%	11 378
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		9 598	13 523	13 523	697	2 256	3 381	(1 125)	-33%	13 523
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		43 146	19 559	19 559	1 967	4 588	4 890	(301)	-6%	19 559

Planning and development		5 888	6 600	6 600	785	1 414	1 650	(236)	-14%	6 600
Road transport		37 258	12 959	12 959	1 182	3 175	3 240	(65)	-2%	12 959
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>10 349</b>	<b>12 582</b>	<b>12 582</b>	<b>781</b>	<b>2 020</b>	<b>3 146</b>	<b>(1 125)</b>	<b>-36%</b>	<b>12 582</b>
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		10 349	12 582	12 582	781	2 020	3 146	(1 125)	-36%	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>173 119</b>	<b>8 960</b>	<b>25 575</b>	<b>43 280</b>	<b>(17 705)</b>	<b>-41%</b>	<b>173 119</b>
<b>Surplus/ (Deficit) for the year</b>		<b>7 162</b>	<b>105 319</b>	<b>105 319</b>	<b>(4 984)</b>	<b>71 887</b>	<b>26 330</b>	<b>45 557</b>	<b>173%</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) - M03 September

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	-	-	25	(25)	-100.0%	100
Vote 2 - Budget and Treasury		127 065	148 556	148 556	819	57 712	37 139	20 573	55.4%	148 556
Vote 3 - Corporate Services		244	420	420	-	56	105	(49)	-47.0%	420
Vote 4 - Local Economic Development		392	3 331	3 331	2 060	2 093	833	1 260	151.3%	3 331
Vote 5 - Infrastructure and Planning		51 778	118 035	118 035	26	35 221	29 509	5 713	19.4%	118 035
Vote 6 - Community and Social Services		(1 310)	177	177	495	530	44	486	1098.5%	177
Vote 7 - Waste Management		2 662	2 644	2 644	186	557	661	(104)	-15.7%	2 644
Vote 8 - Public Safety		4 136	5 175	5 175	392	1 292	1 294	(1)	-0.1%	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>3 977</b>	<b>97 462</b>	<b>69 609</b>	<b>27 852</b>	<b>40.0%</b>	<b>278 438</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive and Council		35 532	40 100	40 100	3 062	7 863	10 025	(2 162)	-21.6%	40 100
Vote 2 - Budget and Treasury		62 265	68 268	68 268	1 420	5 960	17 067	(11 107)	-65.1%	68 268
Vote 3 - Corporate Services		14 519	16 218	16 218	801	2 284	4 054	(1 770)	-43.7%	16 218
Vote 4 - Local Economic Development		5 888	6 600	6 600	785	1 414	1 650	(236)	-14.3%	6 600

Vote 5 - Infrastructure and Planning		37 258	12 959	12 959	1 182	3 175	3 240	(65)	-2.0%	12 959
Vote 6 - Community and Social Services		2 545	2 868	2 868	234	604	717	(113)	-15.8%	2 868
Vote 7 - Waste Management		10 349	12 582	12 582	781	2 020	3 146	(1 125)	-35.8%	12 582
Vote 8 - Public Safety		9 598	13 523	13 523	697	2 256	3 381	(1 125)	-33.3%	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>173 119</b>	<b>8 960</b>	<b>25 575</b>	<b>43 280</b>	<b>(17 705)</b>	<b>-40.9%</b>	<b>173 119</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>7 162</b>	<b>105 319</b>	<b>105 319</b>	<b>(4 984)</b>	<b>71 887</b>	<b>26 330</b>	<b>45 557</b>	<b>173.0%</b>	<b>105 319</b>

The operating expenditure budget is approved by Council on the municipal vote level.

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: 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) - M03 September

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	5 173	2 225	2 948	132%	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	557	375	182	49%	1 500
Service charges - other		-	-	-	-	-	-	-		-
Rental of facilities and equipment		1 534	1 265	1 265	16	67	316	(249)	-79%	1 265
Interest earned - external investments		2 251	230	230	127	407	58	349	607%	230
Interest earned - outstanding debtors		1 139	750	750	196	553	188	365	195%	750
Dividends received		-	-	-	-	-	-	-		-
Fines		438	800	800	40	170	200	(30)	-15%	800
Licences and permits		2 110	2 282	2 282	189	709	571	138	24%	2 282
Agency services		1 295	1 110	1 110	133	391	278	113	41%	1 110
Transfers recognised - operational		106 199	117 996	117 996	30	49 128	29 499	19 629	67%	117 996
Other revenue		1 765	13 803	13 803	86	389	3 451	(3 062)	-89%	13 803
Gains on disposal of PPE		-	855	855	-	5	214	(209)	-98%	855
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>129 636</b>	<b>149 491</b>	<b>149 491</b>	<b>1 489</b>	<b>57 547</b>	<b>37 373</b>	<b>20 174</b>	<b>54%</b>	<b>149 491</b>
<b>Expenditure By Type</b>										
Employee related costs		39 564	49 296	49 296	3 303	10 860	12 324	(1 464)	-12%	49 296
Remuneration of councillors		13 220	13 917	13 917	1 095	2 247	3 479	(1 232)	-35%	13 917



Debt impairment	6 504	11 200	11 200	-	-	2 800	(2 800)	-100%	11 200
Depreciation & asset impairment	31 978	30 000	30 000	-	-	7 500	(7 500)	-100%	30 000
Finance charges	972	20	20	2	2	5	(3)	-61%	20
Bulk purchases	-	-	-	-	-	-	-		-
Other materials	-	-	-	-	-	-	-		-
Contracted services	2 139	1 746	1 746	180	199	437	(238)	-54%	1 746
Transfers and grants	29 172	3 362	3 362	-	91	840	(749)	-89%	3 362
Other expenditure	54 366	63 578	63 578	4 380	12 175	15 895	(3 719)	-23%	63 578
Loss on disposal of PPE	39	-	-	-	-	-	-		-
<b>Total Expenditure</b>	<b>177 954</b>	<b>173 119</b>	<b>173 119</b>	<b>8 960</b>	<b>25 575</b>	<b>43 280</b>	<b>(17 705)</b>	<b>-41%</b>	<b>173 119</b>
<b>Surplus/(Deficit)</b>	<b>(48 319)</b>	<b>(23 628)</b>	<b>(23 628)</b>	<b>(7 472)</b>	<b>31 972</b>	<b>(5 907)</b>	<b>37 879</b>	<b>(0)</b>	<b>(23 628)</b>
Transfers recognised - capital	55 480	128 947	128 947	2 488	39 915	32 237	7 678	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>105 319</b>	<b>(4 984)</b>	<b>71 887</b>	<b>26 330</b>			<b>105 319</b>
Taxation	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>	<b>7 162</b>	<b>105 319</b>	<b>105 319</b>	<b>(4 984)</b>	<b>71 887</b>	<b>26 330</b>			<b>105 319</b>
Attributable to minorities	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>7 162</b>	<b>105 319</b>	<b>105 319</b>	<b>(4 984)</b>	<b>71 887</b>	<b>26 330</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>105 319</b>	<b>(4 984)</b>	<b>71 887</b>	<b>26 330</b>			<b>105 319</b>

The revenue includes the annual property rates and refuses removal billed to consumers for the 2012/2013 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) - M03 September

Vote Description	Ref	2012/13	Budget Year 2013/14		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget						
R thousands	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	1 280	23	134	320	(186)	-58%	1 280
Vote 2 - Budget and Treasury		(0)	650	650	-	29	163	(133)	-82%	650
Vote 3 - Corporate Services		(0)	750	750	35	38	188	(150)	-80%	750
Vote 4 - Local Economic Development		-	5 610	5 610	238	683	1 403	(719)	-51%	5 610
Vote 5 - Infrastructure and Planning		-	132 558	132 558	23 371	27 189	33 140	(5 950)	-18%	132 558
Vote 6 - Community and Social Services		-	35	35	-	35	9	26	299%	35
Vote 7 - Waste Management		(0)	4 615	4 615	107	272	1 154	(882)	-76%	4 615
Vote 8 - Public Safety		(0)	1 431	1 431	192	250	358	(108)	-30%	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	146 929	23 966	28 631	36 732	(8 102)	-22%	146 929
<b>Total Capital Expenditure</b>		(0)	146 929	146 929	23 966	28 631	36 732	(8 102)	-22%	146 929
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		(0)	2 680	2 680	58	201	670	(469)	-70%	2 680
Executive and council		0	1 280	1 280	23	134	320	(186)	-58%	1 280
Budget and treasury office		(0)	650	650	-	29	163	(133)	-82%	650
Corporate services		(0)	750	750	35	38	188	(150)	-80%	750
<b>Community and public safety</b>		(0)	1 466	1 466	192	285	366	(82)	-22%	1 466
Community and social services		-	35	35	-	35	9	26	299%	35
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		(0)	1 431	1 431	192	250	358	(108)	-30%	1 431
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		-	138 169	138 169	23 609	27 873	34 542	(6 670)	-19%	138 169
Planning and development		-	5 610	5 610	238	683	1 403	(719)	-51%	5 610
Road transport		-	132 558	132 558	23 371	27 189	33 140	(5 950)	-18%	132 558
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		(0)	4 615	4 615	107	272	1 154	(882)	-76%	4 615
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		(0)	4 615	4 615	107	272	1 154	(882)	-76%	4 615
<b>Other</b>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Standard Classification</b>	3	(0)	146 929	146 929	23 966	28 631	36 732	(8 102)	-22%	146 929
<b>Funded by:</b>										
National Government		(0)	146 929	146 929	23 966	28 631	36 732	(8 102)	-22%	146 929
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		(0)	146 929	146 929	23 966	28 631	36 732	(8 102)	-22%	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	146 929	23 966	28 631	36 732	(8 102)	-22%	146 929

As mentioned in the Mayor's Report, the slow implementation of the capital budget is an area of concern. Project managers had to review their project milestones, cash flows and risks.

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

EC442 Umzimvubu - Table C6 Monthly Budget Statement - Financial Position - M03 September

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		-	-	-	33 845	-
Call investment deposits		49 511	-	-	49 511	-
Consumer debtors		82	-	-	(4 107)	-
Other debtors		4 361	-	-	15 181	-
Current portion of long-term receivables		107	-	-	56	-
Inventory		482	-	-	819	-
<b>Total current assets</b>		<b>54 543</b>	<b>-</b>	<b>-</b>	<b>95 304</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	-	-	184 927	-
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>199 843</b>	<b>-</b>
<b>TOTAL ASSETS</b>		<b>301 445</b>	<b>-</b>	<b>-</b>	<b>295 147</b>	<b>-</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		509	-	-	-	-
Borrowing		349	-	-	349	-
Consumer deposits		-	-	-	-	-
Trade and other payables		37 194	-	-	23 381	-
Provisions		73	-	-	(61)	-
<b>Total current liabilities</b>		<b>38 125</b>	<b>-</b>	<b>-</b>	<b>23 668</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>34 246</b>	<b>-</b>
<b>NET ASSETS</b>	2	<b>252 743</b>	<b>-</b>	<b>-</b>	<b>260 901</b>	<b>-</b>
<b>COMMUNITY WEALTH/EQUITY</b>						

Accumulated Surplus/(Deficit)		252 743	–	–	286 285	–
Reserves		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>252 743</b>	<b>–</b>	<b>–</b>	<b>286 285</b>	<b>–</b>

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

##### EC442 Umzimvubu - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		21 192	30 455	30 455	1 362	8 037	7 614	424	6%	32 149
Government - operating		106 193	117 951	117 951	–	49 098	29 488	19 610	67%	196 392
Government - capital		55 480	128 947	128 947	2 488	39 915	32 237	7 678	24%	159 660
Interest		2 251	230	230	127	407	58	349	607%	1 626
Dividends		–	–	–	–	–	–	–		–
<b>Payments</b>										
Suppliers and employees		(85 308)	(109 728)	(141 516)	(9 948)	(43 584)	(35 379)	8 205	-23%	(174 337)
Finance charges		(972)	(20)	(20)	(2)	(2)	(5)	(3)	61%	(8)
Transfers and Grants		(29 172)	(3 362)	(3 362)	–	(91)	(840)	(749)	89%	(365)
<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>33 171</b>	<b>20 608</b>	<b>62%</b>	<b>215 118</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		(39)	855	855	–	5	214	(209)	-98%	20
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)	(2 045)	6 135	-300%	(32 719)
<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>(1 831)</b>	<b>6 344</b>	<b>-346%</b>	<b>(32 699)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		(349)	(588)	0	–	0	0	0	300%	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>-300%</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>31 340</b>			<b>182 419</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	80 342			231 421

# **PART 2 – SUPPORTING DOCUMENTATION**

# Section 5 – Debtors' analysis

## 5.1 Supporting Table SC3

EC442 Umzimvubu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2013/14										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	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	405	337	402 <sup>1</sup>	407	401	19 253			22 207	20 062			
Receivables from Exchange Transactions - Waste Water Management	1500													
Receivables from Exchange Transactions - Waste Management	1600	117	111	110	101	101	5 686			6 224	5 887			
Receivables from Exchange Transactions - Property Rental Debtors	1700													
Interest on Arrear Debtor Accounts	1810	137	134	123	112	107	908			1 522	1 128			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820													
Other	1900	16	15	15	14	14	777			852	806			
<b>Total By Income Source</b>	<b>2000</b>	<b>676</b>	<b>598</b>	<b>650<sup>1</sup></b>	<b>635</b>	<b>623</b>	<b>26 624</b>			<b>30 805</b>	<b>27 882</b>			
<b>2012/13 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	45	45	120 <sup>1</sup>	49	49	3 356			4 664	3 454			
Commercial	2300	238	200	188	226					851	226			
Households	2400													
Other	2500													
<b>Total By Customer Group</b>	<b>2600</b>	<b>283</b>	<b>245</b>	<b>307<sup>1</sup></b>	<b>275</b>	<b>49</b>	<b>3 356</b>			<b>5 515</b>	<b>3 680</b>			

## Section 6 - Creditors' analysis

### 6.1 Supporting Table SC4

EC442 Umzimvubu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	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	
R thousands											
<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	1 923								1 923	
<b>Total By Customer Type</b>	<b>1000</b>	<b>1 923</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 923</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 - M03 September

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>		137	23	22	17	69	35		117	
<b>National Government:</b>		558	660	440	557	401	374	34 028	96.2%	834
EQUITABLE SHARE		106	-	-	-	49	29	19 640	66.7%	117
RSC LEVIES REPLACEMENT GRANT		043	-	-	-	098	459	-	-	834
EQUITABLE SHARES COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		-	-	-	-	-	-	-	-	-
FINANCE MANAGEMENT GRANT		1	1	1	-	-	-	-	-57.4%	-
MUNICIPAL INFRASTRUCTURE GRANT (MIG)		500	550	550	57	165	388	(222)	-	-
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)		-	-	-	-	-	-	-	-100.0%	-
NATIONAL TREASURY		800	890	890	-	-	223	(223)	-	-
DEPT MINERALS & ENERGY (DME)		-	-	-	-	-	-	-	-	-
DEPT SPORT & DEVELOPMENT		27	20	20	17	19	5	14 702	294.0%	-
DEPT OF PUBLIC WORKS		798	000	000	500	702	000	-	-	-
Other transfers and grants [insert description]		1	1	-	-	-	-	131	43.0%	-
<b>Provincial Government:</b>		2	1	-	-	-	200	(200)	-100.0%	-
OFFICE OF THE PREMIER		858	000	-	-	-	200	-	-	-
PROVINCIAL TREASURY DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		-	-	-	-	-	-	-	-	-
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)		858	000	1	-	-	200	(200)	-100.0%	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
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	-	-	-	-	29	(29)	-100.0%	117
Community Based Planning		150	-	-	-	-	-	-	-	-
OTHER GRANTS		-	-	-	-	-	29	(29)	-100.0%	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	140	24	22	17	69	35	33 799	94.9%	117
		566	660	440	557	401	603			951
<b>Capital Transfers and Grants</b>										



<b>National Government:</b>		37	40	40	6	9				
	795	066	066	931	001	-	9 001	#DIV/0!	-	
EQUITABLE SHARES	-	-	-	-	-	-	-	-	-	
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	-	-	-	-	-	-	-	-	-	
FINANCE MANAGEMENT GRANT	-	-	-	-	-	-	-	-	-	
MUNICIPAL INFRASTRUCTURE GRANT (MIG)	37	40	40	6	9	-	9 001	#DIV/0!	-	
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)	795	066	066	931	001	-	-	-	-	
NATIONAL TREASURY	-	-	-	-	-	-	-	-	-	
DEPT MINERALS & ENERGY (DME)	-	-	-	-	-	-	-	-	-	
DEPT SPORT & DEVELOPMENT	-	-	-	-	-	-	-	-	-	
DEPT OF PUBLIC WORKS	-	-	-	-	-	-	-	-	-	
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	
<b>Provincial Government:</b>	521	-	-	-	-	-	-	-	-	
OFFICE OF THE PREMIER	-	-	-	-	-	-	-	-	-	
PROVINCIAL TREASURY	-	-	-	-	-	-	-	-	-	
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	-	-	-	-	-	-	-	-	-	
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)	521	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	
<b>Total Capital Transfers and Grants</b>	5	38	40	40	6	9	-	9 001	#DIV/0!	-
	5	882	726	506	488	402	603	42 800	120.2%	117
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	178	64	62	24	78	35	42 800	120.2%	117
	5	882	726	506	488	402	603	42 800	120.2%	951

## 8.2 Supporting Table C7 – Grant expenditure

### EC442 Umzimvubu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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										
<b>EXPENDITURE</b>										
-										
<b>Operating expenditure of Transfers and Grants</b>		138	23	22	17			34		117
National Government:		698	660	440	557	69 401	35 374	028	96.2%	834
EQUITABLE SHARE		106	-	-	-	49 098	29 459	19	66.7%	117
		043	-	-	-	49 098	29 459	640		834

RSC LEVIES REPLACEMENT GRANT	-	-	-	-	-	-	-	-	-
EQUITABLE SHARES	-	-	-	-	-	-	-	-	-
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	-	-	-	-	-	-	-	-	-
FINANCE MANAGEMENT GRANT	500 <sup>1</sup>	550 <sup>1</sup>	550 <sup>1</sup>	57	165	388	(222)	-57.4%	-
MUNICIPAL INFRASTRUCTURE GRANT (MIG)	-	-	-	-	-	-	-	-	-
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)	922	890	890	-	-	223	(223)	-100.0%	-
NATIONAL TREASURY	-	-	-	-	-	-	-	-	-
DEPT MINERALS & ENERGY (DME)	798 <sup>27</sup>	000 <sup>20</sup>	000 <sup>20</sup>	500 <sup>17</sup>	19 702	5 000	14 702	294.0%	-
DEPT SPORT & DEVELOPMENT	-	-	-	-	-	-	-	-	-
DEPT OF PUBLIC WORKS	435 <sup>2</sup>	220 <sup>1</sup>	-	-	436	305	131	43.0%	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>	<b>149<sup>3</sup></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)	858 <sup>2</sup>	-	-	-	-	-	-	-	-
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)	291	-	-	-	-	-	-	-	-
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>-</b>	<b>29</b>	<b>(29)</b>	<b>-100.0%</b>	<b>117</b>
Community Based Planning	150	-	-	-	-	-	-	-	-
OTHER GRANTS	-	-	-	-	-	29	(29)	-100.0%	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 expenditure of Transfers and Grants:</b>	<b>141 997</b>	<b>23 660</b>	<b>22 440</b>	<b>17 557</b>	<b>69 401</b>	<b>35 403</b>	<b>33 999</b>	<b>96.0%</b>	<b>117 951</b>
<b>Capital expenditure of Transfers and Grants</b>	<b>19 677</b>	<b>40 066</b>	<b>40 066</b>	<b>6 931</b>	<b>9 001</b>	<b>-</b>	<b>9 001</b>	<b>#DIV/0!</b>	<b>-</b>
<b>National Government:</b>	<b>19 677</b>	<b>40 066</b>	<b>40 066</b>	<b>6 931</b>	<b>9 001</b>	<b>-</b>	<b>9 001</b>	<b>#DIV/0!</b>	<b>-</b>
EQUITABLE SHARES	-	-	-	-	-	-	-	-	-
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	-	-	-	-	-	-	-	-	-
FINANCE MANAGEMENT GRANT	-	-	-	-	-	-	-	-	-
MUNICIPAL INFRASTRUCTURE GRANT (MIG)	19 677	40 066	40 066	6 931	9 001	-	9 001	#DIV/0!	-
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)	-	-	-	-	-	-	-	-	-
NATIONAL TREASURY	-	-	-	-	-	-	-	-	-
DEPT MINERALS & ENERGY (DME)	-	-	-	-	-	-	-	-	-
DEPT SPORT & DEVELOPMENT	-	-	-	-	-	-	-	-	-
DEPT OF PUBLIC WORKS	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>	<b>5 372</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 372</b>	<b>-</b>	<b>5 372</b>	<b>#DIV/0!</b>	<b>-</b>
OFFICE OF THE PREMIER	-	-	-	-	-	-	-	-	-
PROVINCIAL TREASURY	-	-	-	-	-	-	-	-	-
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	5 142	-	-	-	5 142	-	5 142	#DIV/0!	-

DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)	230	-	-	-	230	-	230	#DIV/0!	-
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>25</b>	<b>40</b>	<b>40</b>	<b>6</b>	<b>14 373</b>	<b>-</b>	<b>14</b>	<b>#DIV/0!</b>	<b>-</b>
	<b>049</b>	<b>066</b>	<b>066</b>	<b>931</b>	<b>14 373</b>	<b>-</b>	<b>373</b>		<b>-</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>167</b>	<b>63</b>	<b>62</b>	<b>24</b>	<b>83 775</b>	<b>35 403</b>	<b>48</b>	<b>136.6%</b>	<b>117</b>
	<b>046</b>	<b>726</b>	<b>506</b>	<b>488</b>	<b>83 775</b>	<b>35 403</b>	<b>372</b>		<b>951</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 - M03 September

Summary of Employee and Councillor remuneration  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
	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	1 086	1 791	(705)	-39%	7 165
Pension and UIF Contributions		–	1 040	1 040	81	163	260	(97)	-37%	1 040
Medical Aid Contributions		–	291	291	24	49	73	(24)	-33%	291
Motor Vehicle Allowance		–	3 532	3 532	271	543	883	(340)	-39%	3 532
Cellphone Allowance		–	500	500	–	57	125	(68)	-55%	500
Housing Allowances		–	1 256	1 256	166	332	314	18	6%	1 256
Other benefits and allowances		–	133	133	9	19	33	(14)	-43%	133
<b>Sub Total - Councillors</b>		<b>13 220</b>	<b>13 917</b>	<b>13 917</b>	<b>1 095</b>	<b>2 247</b>	<b>3 479</b>	<b>(1 232)</b>	<b>-35%</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>										
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><u>Other Municipal Staff</u></b>										
Basic Salaries and Wages		24 178	28 069	28 069	2 160	6 960	7 017	(57)	-1%	28 069
Pension and UIF Contributions		2 654	3 590	3 590	267	885	897	(12)	-1%	3 590
Medical Aid Contributions		2 475	6 822	6 822	159	503	1 706	(1 203)	-71%	6 822
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		728	150	150	–	–	38	(38)	-100%	150
Motor Vehicle Allowance		3 644	4 752	4 752	296	1 136	1 188	(52)	-4%	4 752
Cellphone Allowance		–	–	–	5	5	–	5	#DIV/0!	–
Housing Allowances		1 686	1 931	1 931	158	643	483	160	33%	1 931
Other benefits and allowances		2 808	3 521	3 521	146	370	880	(510)	-58%	3 521
Payments in lieu of leave		1 159	425	425	112	359	106	252	238%	425
Long service awards		231	35	35	–	–	9	(9)	-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>3 303</b>	<b>10 860</b>	<b>12 324</b>	<b>(1 464)</b>	<b>-12%</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>		52 784	63 213	63 213	4 398	13 108	15 803	(2 696)	-17%	63 213
			19.8%	19.8%						19.8%
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b><u>Board Members of Entities</u></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>% increase</b>	4									
<b><u>Senior Managers of Entities</u></b>										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
<b>Sub Total - Senior Managers of Entities</b>	2	-	-	-	-	-	-	-		-
<b>% increase</b>	4									
<b><u>Other Staff of Entities</u></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	4 398	13 108	15 803	(2 696)	-17%	63 213
<b>% increase</b>	4		19.8%	19.8%						19.8%
<b>TOTAL MANAGERS AND STAFF</b>		39 564	49 296	49 296	3 303	10 860	12 324	(1 464)	-12%	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 **10.2.1**

### Supporting Table SC13c

EC442 Umzimvubu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
<b>Monthly expenditure performance trend</b>									
July		12 244	12 244	1 570	1 570	12 244	10 674	87.2%	1%
August		12 244	12 244	3 095	4 664	24 488	19 824	81.0%	3%
September		12 244	12 244	23 966	28 631	36 732	8 102	22.1%	19%
October		12 244	12 244	–		48 976	–		
November		12 244	12 244	–		61 221	–		
December		12 244	12 244	–		73 465	–		
January		12 244	12 244	–		85 709	–		
February		12 244	12 244	–		97 953	–		
March		12 244	12 244	–		110 197	–		
April		12 244	12 244	–		122 441	–		
May		12 244	12 244	–		134 685	–		
June	(0)	12 244	12 244	–		146 929	–		
<b>Total Capital expenditure</b>	<b>(0)</b>	<b>146 929</b>	<b>146 929</b>	<b>28 631</b>					



# 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.

### Projected Revenue and Operating Expenditure

EC442 Umzimvubu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts  
- M03 September

Description	Ref	Budget Year 2013/14												2013/14 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
<b>R thousands</b>	1															
<b>Cash Receipts By Source</b>																
Property rates		4 199	487	487	742	742	742	742	742	742	742	742	(2 206)	8 900	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		186	186	186	125	125	125	125	125	125	125	125	(57)	1 500	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		25	26	16	105	105	105	105	105	105	105	105	355	1 265	-	-
Interest earned - external investments		113	167	127	19	19	19	19	19	19	19	19	(330)	230	-	-
Interest earned - outstanding debtors		163	194	196	63	63	63	63	63	63	63	63	(303)	750	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		65	65	40	67	67	67	67	67	67	67	67	97	800	-	-
Licences and permits		157	363	189	190	190	190	190	190	190	190	190	52	2 282	-	-
Agency services		165	93	133	93	93	93	93	93	93	93	93	(21)	1 110	-	-
Transfer receipts - operating		49 098	-	-	9 829	9 829	9 829	9 829	9 829	9 829	9 829	9 829	(9 781)	117 951	-	-
Other revenue		142	161	116	1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	4 197	13 848	-	-
<b>Cash Receipts by Source</b>		<b>54 312</b>	<b>1 741</b>	<b>1 489</b>	<b>12 386</b>	<b>12 386</b>	<b>12 386</b>	<b>12 386</b>	<b>12 386</b>	<b>12 386</b>	<b>12 386</b>	<b>12 386</b>	<b>(7 997)</b>	<b>148 636</b>	<b>-</b>	<b>-</b>
<b>Other Cash Flows by Source</b>																



Transfer receipts - capital	14 987	22 440	2 488	10 746	10 746	10 746	10 746	10 746	10 746	10 746	10 746	10 746	3 067	128 947	-	-
Contributions & Contributed assets													-			
Proceeds on disposal of PPE	5	-	-	71	71	71	71	71	71	71	71	71	280	855	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing													-			
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>69 304</b>	<b>24 181</b>	<b>3 977</b>	<b>23 203</b>	<b>23 203</b>	<b>23 203</b>	<b>23 203</b>	<b>23 203</b>	<b>23 203</b>	<b>23 203</b>	<b>23 203</b>	<b>23 203</b>	<b>(4 649)</b>	<b>278 438</b>	<b>-</b>	<b>-</b>
<b>Cash Payments by Type</b>																
Employee related costs	4 450	3 108	3 303	4 108	4 108	4 108	4 108	4 108	4 108	4 108	4 108	4 108	5 572	49 296	-	-
Remuneration of councillors	-	1 152	1 095	1 160	1 160	1 160	1 160	1 160	1 160	1 160	1 160	1 160	2 392	13 917	-	-
Interest paid	0	-	2	2	2	2	2	2	2	2	2	2	5	20	-	-
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	(337)	-	-	40	40	40	40	40	40	40	40	40	497	482	-	-
Contracted services	0	19	180	146	146	146	146	146	146	146	146	146	383	1 746	-	-
Grants and subsidies paid - other municipalities	9 097	-	-	2 147	2 147	2 147	2 147	2 147	2 147	2 147	2 147	2 147	(507)	25 769	-	-
Grants and subsidies paid - other	19	72	-	280	280	280	280	280	280	280	280	280	1 029	3 362	-	-
General expenses	1 848	2 870	3 779	4 565	4 565	4 565	4 565	4 565	4 565	4 565	4 565	4 565	9 761	54 776	-	-
<b>Cash Payments by Type</b>	<b>15 077</b>	<b>7 221</b>	<b>8 360</b>	<b>12 447</b>	<b>12 447</b>	<b>12 447</b>	<b>12 447</b>	<b>12 447</b>	<b>12 447</b>	<b>12 447</b>	<b>12 447</b>	<b>12 447</b>	<b>19 132</b>	<b>149 368</b>	<b>-</b>	<b>-</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	1 570	3 095	23 966	12 244	12 244	12 244	12 244	12 244	12 244	12 244	12 244	12 244	20 346	146 929	-	-
Repayment of borrowing	(0)	-	-	49	49	49	49	49	49	49	49	49	196	588	-	-
Other Cash Flows/Payments	(53 006)	53 839	2 987	227	227	227	227	227	227	227	227	227	(2 911)	2 729	-	-
<b>Total Cash Payments by Type</b>	<b>(36 359)</b>	<b>64 154</b>	<b>35 313</b>	<b>24 968</b>	<b>24 968</b>	<b>24 968</b>	<b>24 968</b>	<b>24 968</b>	<b>24 968</b>	<b>24 968</b>	<b>24 968</b>	<b>24 968</b>	<b>36 764</b>	<b>299 615</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>105 663</b>	<b>(39 973)</b>	<b>(31 336)</b>	<b>(1 765)</b>	<b>(1 765)</b>	<b>(1 765)</b>	<b>(1 765)</b>	<b>(1 765)</b>	<b>(1 765)</b>	<b>(1 765)</b>	<b>(1 765)</b>	<b>(1 765)</b>	<b>(41 413)</b>	<b>(21 177)</b>	<b>-</b>	<b>-</b>
Cash/cash equivalents at the month/year beginning:	49 002	154 664	114 692	83 356	81 591	79 826	78 061	76 296	74 532	72 767	71 002	69 237	69 237	49 002	27 824	27 824
Cash/cash equivalents at the month/year end:	154 664	114 692	83 356	81 591	79 826	78 061	76 296	74 532	72 767	71 002	69 237	27 824	27 824	27 824	27 824	27 824

## **Performance Measured against SDBIP**

Attached

## **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 September 2013

# Municipal manager's quality certification

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

-

- the quarterly budget statement

for the month of September 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 \_\_\_\_\_