



**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 JULY 2012

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# Legislative Framework

This report has been prepared in terms of the following enabling legislation.

## The Municipal Finance Management Act - No. 56 of 2003

Section 71: Monthly budget Statements

## Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulation (MBRR)

The following are the relevant sections from the MBRR:

### *Format of the monthly budget statements*

28. The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.

### *Tabling of monthly budget statements*

29. The mayor may table in the municipal council a monthly budget statement submitted to the mayor in terms of section 71 (1) of the Act. If the mayor does so, the monthly budget statement must be accompanied by mayor's report in a format set out in Schedule C.

### *Publication of monthly budget statement*

30. (1) the monthly budget statement of a municipality must be placed in the municipality's website

(2) The municipal manager must publish on the municipality's website any other information that the municipal council considers appropriate to facilitate public awareness of the monthly budget statement, including -

- (a) Summaries of monthly budget statements in alternative language predominant in the community; and
- (b) Information relevant to each ward in the municipality

# **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**

No comments for July as we are on the first month of the financial year.

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

No comments for July.

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

Annual Financial Statements will be submitted to the Auditor General by 31 August 2012 at which time the final outcomes for June 2012 will be known.

We expecting an increase in our collection levels as in this financial year as we have started to charge interest since last financial year. In light of that we are almost complete with the project of handing sites which were under Umzimvubu name to their legitimate owners which will pave way for the implementation of our Debt & Credit control Policy.

The July revenue includes the annual property rates and other fixed service charges billed to consumers for the 2011/2012 financial year.

Operating expenditure incurred amounts to 1, 4 million which is less than of year-to-date budget of 3, 4 million.

Less than 1% of the total capital budget has been spent at 31 July 2011, which most of it is grant funding. Out of the 37,7million of MIG 42 thousand has been spent within the month of July 2012.

## **Section 2 - Resolutions**

### ***IN-YEAR REPORTS 2011/2012***

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 July 2012.

## Section 3 - Executive Summary

As already stated in the Mayor's Report the financial figures reflected in this report are provisional for 2012/2013. The Annual Financial Statements are underway as we are waiting for the Internal Audit Report so as to incorporate or make necessary changes and be submitted by 31 August 2012 to Auditor General at which time the final outcomes for June 2012 will be known.

### 3.2 Consolidated performance

#### 3.2.1 Against annual budget

##### Revenue by Source

It is difficult to measure performance meaningfully in the first month of the financial year as some of the income received is attributed to last year's consumer debts. However, the annual billing for rates and fixed service charges has taken place in July which in the month of August interest will be charged on the overdue accounts.

Year-to-date property rates are less by 75% than budgeted amount for the first month of the financial year. It is notable that variance of 40% in refuse is below the year to date budget projections.

Year-to-date revenue is more by 54% than the year-to-date budget for July 2012. This is as the result of grants and subsidies received during the month.

##### Operating expenditure by type

Current expenditure is 45% below year-to-date budget projections for August 2011.

##### Capital expenditure

Year-to-date expenditure on capital amounts to R245 thousand of a total budget of R97 million.

#### 3.2.2 Performance of municipal entities

The municipality has no entities

### 3.3 Material variances from SDBIP

No comments for July 2012.

### 3.4 Remedial or corrective steps

No comments.

### 3.5 Conclusion

Performance of revenue by source compared to budget is not good at all. However, the payment levels on debtors for the New Year billing will be known after the first quarter of the financial year

## 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 - M01 July

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
<b>Financial Performance</b>									
Property rates	8,912	8,432	-	177	177	703	(525)	-75%	8,432
Service charges	2,007	1,000	-	50	50	83	(34)	-40%	1,000
Investment revenue	2,125	3,730	-	39	39	311	(272)	-87%	4,000
Transfers recognised - operational	113,604	109,767	-	45,687	45,687	27,442	18,245	66%	109,767
Other own revenue	7,360	18,957	-	559	493	1,580	(1,087)	-69%	18,687
	<b>134,008</b>	<b>141,886</b>	<b>-</b>	<b>46,512</b>	<b>46,446</b>	<b>30,118</b>	<b>16,328</b>	<b>54%</b>	<b>141,886</b>
<b>Total Revenue (excluding capital transfers and contributions)</b>									
Employee costs	33,767	44,962	-	2,596	2,596	3,747	(1,151)	-31%	44,962
Remuneration of Councillors	13,113	15,128	-	1,035	1,035	1,261	(226)	-18%	15,128
Depreciation & asset impairment	28,831	28,674	-	-	-	2,390	(2,390)	-100%	28,674
Finance charges	663	18	-	-	-	1	(1)	-100%	18
Materials and bulk purchases	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-

Other expenditure	40,362	47,084	-	1,463	1,463	3,924	(2,461)	-63%	47,084
<b>Total Expenditure</b>	<b>116,737</b>	<b>135,866</b>	<b>-</b>	<b>5,093</b>	<b>5,093</b>	<b>11,322</b>	<b>(6,229)</b>	<b>-55%</b>	<b>135,866</b>
<b>Surplus/(Deficit)</b>	<b>17,271</b>	<b>6,020</b>	<b>-</b>	<b>41,419</b>	<b>41,353</b>	<b>18,796</b>	<b>22,557</b>	<b>120%</b>	<b>6,020</b>
Transfers recognised - capital	31,157	67,795	-	40,648	40,648	22,598	18,050	80%	67,795
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
	<b>48,428</b>	<b>73,815</b>	<b>-</b>	<b>82,067</b>	<b>82,001</b>	<b>41,394</b>	<b>40,606</b>	<b>98%</b>	<b>73,815</b>
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>									
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>48,428</b>	<b>73,815</b>	<b>-</b>	<b>82,067</b>	<b>82,001</b>	<b>41,394</b>	<b>40,606</b>	<b>98%</b>	<b>73,815</b>
<b><u>Capital expenditure &amp; funds sources</u></b>									
<b>Capital expenditure</b>	<b>61,891</b>	<b>97,475</b>	<b>-</b>	<b>245</b>	<b>245</b>	<b>8,123</b>	<b>(7,878)</b>	<b>-97%</b>	<b>96,062</b>
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Financial position</u></b>									
Total current assets	44,145	49,108	-	-	-	-	-	-	23,622
Total non current assets	214,166	328,457	-	-	-	-	-	-	328,458
Total current liabilities	7,774	16,039	-	-	-	-	-	-	16,039
Total non current liabilities	6,127	5,736	-	-	-	-	-	-	5,736
<b>Community wealth/Equity</b>	<b>244,410</b>	<b>355,790</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>355,790</b>
<b><u>Cash flows</u></b>									
Net cash from (used) operating	45,358	83,895	-	-	-	-	-	-	83,895

Net cash from (used) investing	40,132	112,959	-	-	-	-	-	-	112,958
Net cash from (used) financing	291	-	-	-	-	-	-	-	291
Cash/cash equivalents at the month/year end	115,406	226,478	-	-	-	29,625	(29,625)	-100%	197,145
<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><u>Debtors Age Analysis</u></b>									
Total By Revenue Source	2,250	560	470	472	20,917	-	-	-	24,668
<b><u>Creditors Age Analysis</u></b>									
Total Creditors	4,376	-	-	-	-	-	-	-	4,376

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

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

EC442 Umzimvubu - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M01 July

Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
<b><u>Revenue - Standard</u></b>										
<i>Governance and administration</i>		-	134,947	-	50,024	50,024	11,246	38,778	345%	134,947
Executive and council		-	-	-	-	-	-	-		-
Budget and treasury office		-	134,590	-	49,966	49,966	11,216	38,751	345%	134,590
Corporate services		-	357	-	58	58	30	28	93%	357
<i>Community and public safety</i>		-	4,296	-	311	311	358	(47)	-13%	4,296
Community and social services		-	111	-	36	36	9	27	291%	111



Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	4,185	-	275	275	349	(74)	-21%	4,185
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	<b>67,346</b>	-	<b>30,060</b>	<b>30,060</b>	<b>5,612</b>	24,447	436%	<b>67,346</b>
Planning and development		-	52	-	9	9	4	5	106%	52
Road transport		-	67,294	-	30,051	30,051	5,608	24,443	436%	67,294
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	<b>1,016</b>	-	<b>176</b>	<b>176</b>	<b>85</b>	92	108%	<b>1,016</b>
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	1,016	-	176	176	85	92	108%	1,016
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	-	<b>207,605</b>	-	<b>80,571</b>	<b>80,571</b>	<b>17,300</b>	<b>63,270</b>	<b>366%</b>	<b>207,605</b>
<b>Expenditure - Standard</b>	-	-	-	-	-	-	-	-	-	-
<b>Governance and administration</b>		-	<b>91,156</b>	-	<b>3,078</b>	<b>3,078</b>	<b>7,596</b>	(4,518)	-59%	<b>91,156</b>
Executive and council		-	28,665	-	1,639	1,639	2,389	(750)	-31%	28,665
Budget and treasury office		-	48,683	-	1,028	1,028	4,057	(3,029)	-75%	48,683
Corporate services		-	13,808	-	411	411	1,151	(739)	-64%	13,808
<b>Community and public safety</b>		-	<b>21,691</b>	-	<b>1,210</b>	<b>1,210</b>	<b>1,808</b>	(598)	-33%	<b>21,691</b>
Community and social services		-	9,588	-	648	648	799	(151)	-19%	9,588
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	12,104	-	562	562	1,009	(447)	-44%	12,104
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	<b>16,275</b>	-	<b>869</b>	<b>869</b>	<b>1,356</b>	(488)	-36%	<b>16,275</b>
Planning and development		-	4,614	-	101	101	385	(283)	-74%	4,614
Road transport		-	11,661	-	767	767	972	(204)	-21%	11,661
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	<b>11,232</b>	-	<b>436</b>	<b>436</b>	<b>936</b>	(500)	-53%	<b>11,232</b>
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	11,232	-	436	436	936	(500)	-53%	11,232
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	-	<b>140,354</b>	-	<b>5,593</b>	<b>5,593</b>	<b>11,696</b>	<b>(6,104)</b>	<b>-52%</b>	<b>140,354</b>
<b>Surplus/ (Deficit) for the year</b>		-	<b>67,251</b>	-	<b>74,978</b>	<b>74,978</b>	<b>5,604</b>	<b>69,374</b>	<b>1238%</b>	<b>67,251</b>

#### References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement
- Total Expenditure by standard classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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

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

**EC442 Umzimvubu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July**

Vote Description	Ref	2011/12	Budget Year 2012/13							
		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 & Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury		-	134,590	-	49,966	49,966	11,216	38,751	345.5%	134,590
Vote 3 - Corporate Services		-	357	-	58	58	30	28	93.1%	357
Vote 4 - Local Economic Development		-	52	-	9	9	4	5	105.6%	52
Vote 5 - Infrastructure & Planning		-	67,294	-	30,051	30,051	5,608	24,443	435.9%	67,294
Vote 6 - Citizen & Community Services		-	111	-	36	36	9	27	291.1%	111
Vote 7 - Waste Management		-	1,016	-	176	176	85	92	108.4%	1,016
Vote 8 - Public Safety		-	4,185	-	275	275	349	(74)	-21.2%	4,185
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	<b>207,605</b>	-	<b>80,571</b>	<b>80,571</b>	<b>17,300</b>	<b>63,270</b>	<b>365.7%</b>	<b>207,605</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive & Council		-	35,140	-	2,070	2,070	2,928	(859)	-29.3%	35,140
Vote 2 - Budget & Treasury		-	48,683	-	1,028	1,028	4,057	(3,029)	-74.7%	48,683
Vote 3 - Corporate Services		-	13,808	-	866	866	1,151	(285)	-24.7%	13,808
Vote 4 - Local Economic Development		-	4,614	-	101	101	385	(283)	-73.7%	4,614
Vote 5 - Infrastructure & Planning		-	11,661	-	767	767	972	(204)	-21.0%	11,661
Vote 6 - Citizen & Community Services		-	2,647	-	217	217	221	(3)	-1.5%	2,647
Vote 7 - Waste Management		-	11,232	-	436	436	936	(500)	-53.4%	11,232
Vote 8 - Public Safety		-	12,104	-	562	562	1,009	(447)	-44.3%	12,104
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	<b>139,889</b>	-	<b>6,047</b>	<b>6,047</b>	<b>11,657</b>	<b>(5,610)</b>	<b>-48.1%</b>	<b>139,889</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>67,716</b>	-	<b>74,524</b>	<b>74,524</b>	<b>5,643</b>	<b>68,881</b>	<b>1220.6%</b>	<b>67,716</b>

References

1. Insert 'Vote', e.g. Department, if different to standard classification structure

2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

## 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) - M01 July

Description	Ref	2011/12	Budget Year 2012/13							
		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		8,912	8,432		177	177	703	(525)	-75%	8,432
Property rates - penalties & collection charges								-		
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - refuse revenue		2,007	1,000		50	50	83	(34)	-40%	1,000
Service charges - other								-		
Rental of facilities and equipment		825	1,144		5	5	95	(91)	-95%	1,144
Interest earned - external investments		2,125	3,730		39	39	311	(272)	-87%	3,730
Interest earned - outstanding debtors		428	270		65		23	(23)	-100%	270
Dividends received								-		
Fines		778	864		29	29	72	(43)	-60%	864
Licences and permits		153	47		9	9	4	5	127%	47
Agency services		3,080	3,102		236	236	258	(23)	-9%	3,102

Transfers recognised - operational	113,604	109,767		45,687	45,687	27,442	18,245	66%	109,767
Other revenue	2,096	13,531		216	215	1,128	(913)	-81%	13,531
Gains on disposal of PPE		-					-		-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>134,008</b>	<b>141,886</b>	<b>-</b>	<b>46,512</b>	<b>46,446</b>	<b>30,118</b>	<b>16,328</b>	<b>54%</b>	<b>141,886</b>
<b>Expenditure By Type</b>									
Employee related costs	33,767	44,962		2,596	2,596	3,747	(1,151)	-31%	44,962
Remuneration of councillors	13,113	15,128		1,035	1,035	1,261	(226)	-18%	15,128
Debt impairment		2,000				167	(167)	-100%	2,000
Depreciation & asset impairment	28,831	28,674				2,390	(2,390)	-100%	28,674
Finance charges	663	18				1	(1)	-100%	18
Bulk purchases							-		
Other materials							-		
Contracted services	699	3,116		46	46	260	(214)	-82%	3,116
Transfers and grants							-		
Other expenditure	39,663	41,968		1,417	1,417	3,497	(2,080)	-59%	41,968
Loss on disposal of PPE							-		
<b>Total Expenditure</b>	<b>116,737</b>	<b>135,866</b>	<b>-</b>	<b>5,093</b>	<b>5,093</b>	<b>11,322</b>	<b>(6,229)</b>	<b>-55%</b>	<b>135,866</b>
<b>Surplus/(Deficit)</b>	<b>17,271</b>	<b>6,020</b>	<b>-</b>	<b>41,419</b>	<b>41,353</b>	<b>18,796</b>	<b>22,557</b>	<b>0</b>	<b>6,020</b>
Transfers recognised - capital	31,157	67,795		40,648	40,648	#####	18,050	0	67,795
Contributions recognised - capital							-		

Contributed assets							-		
Surplus/(Deficit) after capital transfers & contributions	48,428	73,815	-	82,067	82,001	41,394			73,815
Taxation							-		
Surplus/(Deficit) after taxation	48,428	73,815	-	82,067	82,001	41,394			73,815
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	48,428	73,815	-	82,067	82,001	41,394			73,815
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	48,428	73,815	-	82,067	82,001	41,394			73,815

The July revenue includes the annual property rates and refuses removal billed to consumers for the 2011/2012 financial year.  
Current expenditure is R245 thousand of 97 million of capital budget, below year-to-date budget projections for August 2011

## 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) - M01 July

Vote Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive & Council		110	195	-	3	3	16	(13)	-82%	110
Vote 2 - Budget & Treasury		670	936	-	169	169	78	91	117%	670
Vote 3 - Corporate Services		1,491	1,062	-	-	-	89	(89)	-100%	-
Vote 4 - Local Economic Development		1,928	6,053	-	30	30	504	(474)	-94%	6,053
Vote 5 - Infrastructure & Planning		52,700	86,756	-	43	43	7,230	(7,187)	-99%	86,756
Vote 6 - Citizen & Community Services		29	32	-	-	-	3	(3)	-100%	32
Vote 7 - Waste Management		4,912	1,032	-	-	-	86	(86)	-100%	1,032
Vote 8 - Public Safety		50	1,410	-	-	-	118	(118)	-100%	1,410
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>61,891</b>	<b>97,475</b>	<b>-</b>	<b>245</b>	<b>245</b>	<b>8,123</b>	<b>(7,878)</b>	<b>-97%</b>	<b>96,062</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Local Economic Development		-	-	-	-	-	-	-	-	-
Vote 5 - Infrastructure & Planning		-	-	-	-	-	-	-	-	-
Vote 6 - Citizen & Community 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 single-year expenditure</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>		<b>61,891</b>	<b>97,475</b>	<b>-</b>	<b>245</b>	<b>245</b>	<b>8,123</b>	<b>(7,878)</b>	<b>-97%</b>	<b>96,062</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>										
Executive and council		-	-	-	-	-	-	-	-	-
Budget and treasury office		-	-	-	-	-	-	-	-	-
Corporate services		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>										
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>										
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>										
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>										
		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	-	-	-	-	-	-	-	-	-
<b>Funded by:</b>										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	-	-	-	-	-	-	-	-
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		-	-	-	-	-	-	-	-	-

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment
3. Capital expenditure by standard classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
5. Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

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

### EC442 Umzimvubu - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2011/12	Budget Year 2012/13			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		34,560	25,489			
Call investment deposits						
Consumer debtors		3,156	8,619			8,619
Other debtors		6,075	14,646			14,646
Current portion of long-term receivables						
Inventory		354	354			357
<b>Total current assets</b>		<b>44,145</b>	<b>49,108</b>	<b>-</b>	<b>-</b>	<b>23,622</b>
<b>Non current assets</b>						
Long-term receivables						
Investments						
Investment property		14,286	14,286			14,286
Investments in Associate						
Property, plant and equipment		198,890	313,873		26,156	313,873
Agricultural						
Biological assets						
Intangible assets		990	298		25	299
Other non-current assets						
<b>Total non current assets</b>		<b>214,166</b>	<b>328,457</b>	<b>-</b>	<b>26,181</b>	<b>328,458</b>
<b>TOTAL ASSETS</b>		<b>258,311</b>	<b>377,565</b>	<b>-</b>	<b>26,181</b>	<b>352,080</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Borrowing						
Consumer deposits						
Trade and other payables		7,774	16,039		1,337	16,039
Provisions						
<b>Total current liabilities</b>		<b>7,774</b>	<b>16,039</b>	<b>-</b>	<b>1,337</b>	<b>16,039</b>
<b>Non current liabilities</b>						
Borrowing						
Provisions		6,127	5,736		478	5,736
<b>Total non current liabilities</b>		<b>6,127</b>	<b>5,736</b>	<b>-</b>	<b>478</b>	<b>5,736</b>
<b>TOTAL LIABILITIES</b>		<b>13,901</b>	<b>21,775</b>	<b>-</b>	<b>1,815</b>	<b>21,775</b>
<b>NET ASSETS</b>	2	<b>244,410</b>	<b>355,790</b>	<b>-</b>	<b>24,366</b>	<b>330,305</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		244,410	355,790		29,649	355,790
Reserves						
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>244,410</b>	<b>355,790</b>	<b>-</b>	<b>29,649</b>	<b>355,790</b>



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

### EC442 Umzimvubu - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2011/12	Budget Year 2012/13							
		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		140,951	9,432		228	228	786	(558)	-71%	9,432
Government - operating			109,767		45,687	45,687	36,589	9,098	25%	109,767
Government - capital			67,795		40,648	40,648	22,598	18,050	80%	67,795
Interest		2,553	3,730		104	104	311	(207)	-67%	3,730
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(97,482)	(106,808)		(5,699)	(5,699)	(8,901)	(3,202)	36%	(106,808)
Finance charges		(663)	(21)				(2)	(2)	100%	(21)
Transfers and Grants								-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>45,358</b>	<b>83,895</b>	<b>-</b>	<b>80,968</b>	<b>80,968</b>	<b>51,382</b>	<b>29,586</b>	<b>58%</b>	<b>83,895</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE			105				8,783.33	(9)	-100%	105
Decrease (Increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		40,132	112,853				9,404	9,404	100%	112,853
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>40,132</b>	<b>112,959</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,413</b>	<b>9,413</b>	<b>100%</b>	<b>112,958</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
<b>Payments</b>										
Repayment of borrowing		291						-		291
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>291</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>291</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>85,781</b>	<b>196,854</b>	<b>-</b>	<b>80,968</b>	<b>80,968</b>	<b>60,795</b>			<b>197,145</b>
Cash/cash equivalents at beginning:		29,625	29,625				29,625			-
Cash/cash equivalents at month/year end:		115,406	226,478			80,968	90,420			197,145

# PART 2 - SUPPORTING DOCUMENTATION

## Section 5 - Debtors' analysis

### 5.1 Supporting Table SC3

EC442 Umzimvubu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2012/13									Total	Bad Debts	>90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
<b>Debtors Age Analysis By Revenue Source</b>													
Rates	1200	2,080	377	324	323	14,944					18,049		15,268
Electricity	1300										-		-
Water	1400										-		-
Sewerage / Sanitation	1500										-		-
Refuse Removal	1600	170	183	146	148	5,973					6,619		6,121
Housing (Rental Revenue)	1700										-		-
Other	1900										-		-
<b>Total By Revenue Source</b>	<b>2000</b>	<b>2,250</b>	<b>560</b>	<b>470</b>	<b>472</b>	<b>20,917</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,668</b>	<b>-</b>	<b>21,388</b>
<b>2011/12 - totals only</b>													
<b>Debtors Age Analysis By Customer Category</b>													
Government	2200	1,293	27	7	8	2,040					3,377		
Business	2300	689	316	229	230	6,608					8,073		
Households	2400	267	216	234	233	12,268					13,219		
Other	2500										-		-
<b>Total By Customer Category</b>	<b>2600</b>	<b>2,250</b>	<b>560</b>	<b>470</b>	<b>472</b>	<b>20,917</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,668</b>	<b>-</b>	<b>-</b>

Notes

Material increases in value of debtors' categories compared to previous month to be explained

Bad debts = amounts actually written off in the month

Total by Revenue Source must reconcile with Total by Customer Group

- - - - -

## Section 6 - Creditors' analysis

### 6.1 Supporting Table SC4

**EC442 Umzimvubu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July**

Description R thousands	NT Code	Budget Year 2012/13									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700										-
Auditor General	0800	323									323
Other	0900	4,054									4,054
<b>Total By Customer Type</b>	<b>2600</b>	<b>4,376</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,376</b>	<b>-</b>

Notes

Material increases in value of creditors' categories compared to previous month to be explained

## Section 7 - Investment portfolio analysis

### 7.1 Supporting Table C5

Currently the municipality has no investments; however quotes have

been sourced from various financial institutions for investment purposes and the accredited bank has not finalized our application.

## 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 - M01 July

Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>	1,2									
-										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		96,692	109,767	-	45,687	45,687	36,850	8,837	24.0%	16,470
Local Government Equitable Share		92,933	106,050		44,187	44,187	35,350	8,837	25.0%	
Finance Management		1,450	1,500		1,500	1,500	1,500			1,500
Municipal Systems Improvement		790	800							800
EPWP Incentive	3	1,519	1,417					-		14,170
								-		
								-		
								-		
Other transfers and grants [insert description]								-		
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
								-		
								-		
								-		
Other transfers and grants [insert description]	4							-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
<b>Total Operating Transfers and Grants</b>	5	96,692	109,767	-	45,687	45,687	36,850	8,837	24.0%	16,470
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		31,157	67,795	-	40,648	40,648	30,013	10,635	35.4%	67,795

Municipal Infrastructure Grant (MIG)		31,157	37,795		10,648	10,648	12,598.33	10,635	84419.1%	37,795
								-		
								-		
								-		
								-		
Intergrated national Electrification			30,000		30,000	30,000	30,000	-		30,000
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>								-		
								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>								-		
								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>								-		
								-		
<b>Total Capital Transfers and Grants</b>	5	31,157	67,795	-	40,648	40,648	30,013	10,635	35.4%	67,795
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	127,849	177,562	-	86,335	86,335	66,863	19,472	29.1%	84,265

References

1. Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Grant expenditure must be separately listed for each grant received
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred
5. Total recurrent/capital grants and subsidies must reconcile to the 'Financial Performance' Statement

It has be noted that no provincial or national grants will be received during April to June of any year. This is to prevent confusion from the overlap of the national government and the local government financial years and the negative impact this has previously had on reporting

## 8.2 Supporting Table C7 – Grant expenditure

EC442 Umzimvubu - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	Ref	2011/12	Budget Year 2012/13							
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R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>EXPENDITURE</b>									
-									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	96,692	109,767	-	76	76	9,147	(9,071)	-99.2%	16,470
Local Government Equitable Share	92,933	106,050				8,838	(8,838)	-100.0%	
Finance Management	1,450	1,500		41	41	125	(84)	-66.8%	1,500
Municipal Systems Improvement	790	800				67	(67)	-100.0%	800
							-		
EPWP Incentive	1,519	1,417		35	35	118	(83)	-70.4%	14,170
Other transfers and grants [insert description]							-		
<b>Provincial Government:</b>	-	-	-	-	-	-	-		-
							-		
							-		
Other transfers and grants [insert description]							-		
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
[insert description]							-		
[insert description]							-		
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
[insert description]							-		
[insert description]							-		
<b>Total operating expenditure of Transfers and Grants:</b>	96,692	109,767	-	76	76	9,147	(9,071)	-99.2%	16,470
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	31,157	67,795	-	43	43	3,150	(3,107)	-98.6%	67,795
Municipal Infrastructure Grant (MIG)	31,157	37,795		43	43	3,150	(3,107)	-98.6%	37,795
							-		
							-		
Intergrated national Electrification		30,000					-		30,000
<b>Provincial Government:</b>	-	-	-	-	-	-	-		-
							-		
							-		
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
							-		
							-		
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
							-		
							-		
<b>Total capital expenditure of Transfers and Grants</b>	31,157	67,795	-	43	43	3,150	(3,107)	-98.6%	67,795
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	127,849	177,562	-	119	119	12,297	(12,178)	-99.0%	84,265

References

# 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 - M01 July

Summary of Employee and Councillor remuneration	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			6,782		512	512	565	(53)	-9%	6,782
Pension and UIF Contributions			1,017		77	77	85	(8)	-9%	1,017
Medical Aid Contributions			1,058		78	78	88	(10)	-12%	1,058
Motor Vehicle Allowance			3,391		266	266	283	(17)	-6%	3,391
Cellphone Allowance								-		
Housing Allowances			1,316		102	102	110	(8)	-7%	1,316
Other benefits and allowances								-		
<b>Sub Total - Councillors</b>		-	13,564 #DIV/0!	-	1,035	1,035	1,130	(96)	-8%	13,564 #DIV/0!
<b>% increase</b>	4									
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages			3,640		286	286	303	(18)	-6%	3,640
Pension and UIF Contributions			460		15	15	38	(23)	-61%	460
Medical Aid Contributions			91		5	5	8	(3)	-37%	91
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance			1,253		88	88	104	(17)	-16%	1,253
Cellphone Allowance								-		
Housing Allowances			372		46	46	31	15	49%	372
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
<b>Sub Total - Senior Managers of Municipality</b>		-	5,816 #DIV/0!	-	439	439	485	(45)	-9%	5,816 #DIV/0!
<b>% increase</b>	4									

<b><u>Other Municipal Staff</u></b>										
Basic Salaries and Wages										
		22,798		1,774	1,774	1,900	(126)	-7%	22,798	
Pension and UIF Contributions		3,120		18	18	260	(242)	-93%	3,120	
Medical Aid Contributions		4,767		45	45	397	(352)	-89%		
Overtime							-			
Performance Bonus							-			
Motor Vehicle Allowance		3,639		268	268	303	(36)	-12%		
Cellphone Allowance							-			
Housing Allowances		2,035		51	51	170	(118)	-70%		
Other benefits and allowances							-			
Payments in lieu of leave							-			
Long service awards							-			
Post-retirement benefit obligations	2						-			
<b>Sub Total - Other Municipal Staff</b>		-	36,359 #DIV/0!	-	2,156	2,156	3,030	(874)	-29%	25,918 #DIV/0!
<b>% increase</b>	4									
<b>Total Parent Municipality</b>		-	55,739 #DIV/0!	-	3,630	3,630	4,645	(1,015)	-22%	45,297 #DIV/0!
<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	2							-		
<b>Sub Total - Senior Managers of Entities</b>		-	-	-	-	-	-	-		-
<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>		-	55,739	-	3,630	3,630	4,645	(1,015)	-22%	45,297
<b>% increase</b>	4		#DIV/0!							#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>		-	42,175	-	2,595	2,595	3,515	(919)	-26%	31,733

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. s57 of the Systems Act

4. B/A, C/A, D/A

Column Definitions:

A. Audited actual 2005/06 (audited financial statements). If audited amounts unavailable, unaudited amounts must be provided with a note stating these are unaudited

B. The original budget approved by council for the 2006/07 budget year.

C. The budget for 2006/07 budget year as adjusted by council resolution in terms of section 28 of the MFMA.

D. An estimate of final actual amounts (pre audit - 2006/07 budget year) at the time of preparing the budget for the 2007/08 budget year. This may differ from C.

## Section 10 - Capital programme Performance

### EC442 Umzimvubu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2011/12	Budget Year 2012/13							
	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		8,123		245	245	8,123	7,878	97.0%	0%
August		8,123				16,246	-		
September		8,123				24,369	-		
October		8,123				32,492	-		
November		8,123				40,614	-		
December		8,123				48,737	-		
January		8,123				56,860	-		
February		8,123				64,983	-		
March		8,123				73,106	-		
April		8,123				81,229	-		
May		8,123				89,352	-		
June		8,123				97,475	-		
<b>Total Capital expenditure</b>	-	<b>97,475</b>	-	<b>245</b>					

## 10.2 Supporting Table C13

Supporting Tables SC13 include the following:

- SC13a: Capital expenditure on new assets by asset class
  - SC13b: Capital expenditure on renewal of existing assets by asset class
- These two tables total to Table C5.

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

### Supporting Table SC13c

EC442 Umzimvubu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description	Ref	2011/12	Budget Year 2012/13							
		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>		-	1,050	-	-	-	-	-		1,050
Infrastructure - Road transport		-	450	-	-	-	-	-		450
Roads, Pavements & Bridges			450							450
Storm water										
Infrastructure - Electricity		-	600	-	-	-	-	-		600
Generation										
Transmission & Reticulation										
Street Lighting			600							600
Infrastructure - Water		-	-	-	-	-	-	-		-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-		-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-		-
Waste Management										
Transportation										
Gas										
Other										
<b>Community</b>		-	-	-	-	-	-	-		-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										

Other										
<b>Heritage assets</b>										
Buildings										
Other										
<b>Investment properties</b>										
Housing development										
Other										
<b>Other assets</b>										
General vehicles		409		26	26	34	8	22.2%		409
Specialised vehicles		-		-	-	-	-			-
Plant & equipment										
Computers - hardware/equipment		123								123
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings		300		180	180	25	(155)	-620.0%		300
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		638								638
<b>Agricultural assets</b>										
<i>List sub-class</i>										
<b>Biological assets</b>										
<i>List sub-class</i>										
<b>Intangibles</b>										
Computers - software & programming										
Other										
<b>Total Capital Expenditure on new assets</b>	1	-	2,520	-	206	206	59	(147)	-249.7%	2,520

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

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) must reconcile to total capital expenditure in Table C5

## Section 11 - Material variances to the SDBIP

### 11.1 Overview

SDBIP reports are only compiled on quarterly basis at this time

## 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 July 2012

## Municipal manager's quality certification

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

- the monthly budget statement

for the month of July 2012 of 2012 / 2013 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 \_\_\_\_\_