



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 April 2014

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for the month April has been prepared in accordance with the Municipal Budget and Reporting Regulations. This report is the first monthly budget statement after the adoption of the 2014/15 Draft budget

1.2 Implementation of the budget in accordance with the SDBIP

The third quarter performance assessment will take place on the 22-24 April 2014, and results will be tabled to next council meeting on the 30 May 2014.

1.3 Financial risks or problem facing the municipality

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

Section 2 – Resolutions

IN-YEAR REPORTS 2013/2014

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

RECOMMENDATION:

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

Section 3 – Executive Summary

3.1 Introduction

As stated Mayor's report April has been prepared in accordance with the Municipal Budget and Reporting Regulations. This report is the first monthly budget statement prepared after the adoption of 2014/15 draft budget.

3.2 Consolidated performance

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

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

Operating Expenditure

Current expenditure is 22%, R3, 1 million, below year-to-date budget projections for the current month, which is as the result of the non-cash items.

Capital expenditure

Year-to-date expenditure on capital amounts to R31, millions which is a good performance.

3.2.2 Performance of municipal entities

The municipality has no entities

3.3 Material variances from SDBIP

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

3.4 Remedial or corrective steps

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

3.5 Conclusion

Performance of revenue by source compared to budget is good.

Operating expenditure currently reflects a variance of 22% below YTD budget

Capital expenditure performance is good.

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

EC442 Umzimvubu - Table C1 Monthly Budget Statement Summary - M10 April

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	10 756	8 900	8 900	487	8 582	7 417	1 166	16%	8 900
Service charges	2 117	1 500	1 500	186	1 858	1 250	608	49%	1 500
Investment revenue	2 251	230	230	92	1 685	192	1 493	779%	980
Transfers recognised - operational	106 199	117 996	117 996	257	116 159	98 330	17 829	18%	117 996
Other own revenue	8 281	20 865	20 865	33 528	50 470	17 388	33 082	190%	20 865
Total Revenue (excluding capital transfers and contributions)	129 604	149 491	149 491	34 551	178 753	124 576	54 177	43%	150 241
Employee costs	39 573	49 296	49 296	3 900	38 230	41 080	(2 850)	-7%	49 296
Remuneration of Councillors	13 220	13 917	13 917	1 142	10 019	11 597	(1 578)	-14%	13 917
Depreciation & asset impairment	32 018	30 000	30 000	-	13 146	25 000	(11 854)	-47%	30 000
Finance charges	972	20	20	2	10	17	(7)	-42%	20
Materials and bulk purchases	-	-	-	-	-	-	-		-
Transfers and grants	31 104	3 362	3 362	194	867	2 635	(1 768)		3 362
Other expenditure	63 747	74 975	74 975	4 801	49 392	62 604	(13 212)	-21%	74 975
Total Expenditure	180 634	171 569	171 569	10 039	111 664	142 933	(31 269)	-22%	171 569
Surplus/(Deficit)	(51 030)	(22 078)	(22 078)	24 512	67 089	(18 357)	85 446	-465%	(21 328)
Transfers recognised - capital	56 182	127 397	127 397	-	108 757	106 164	2 593	2%	127 397
Contributions & Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	5 152	105 319	105 319	24 512	175 846	87 807	88 039	100%	106 069
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	5 152	105 319	105 319	24 512	175 846	87 807	88 039	100%	106 069
Capital expenditure & funds sources									
Capital expenditure	(0)	145 779	89 642	31 650	104 591	59 649	44 941	75%	89 642
Capital transfers recognised	(0)	145 779	89 642	31 650	104 591	59 649	44 941	75%	89 642
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	-	-	-	-	-	-		-
Total sources of capital funds	(0)	145 779	89 642	31 650	104 591	59 649	44 941	75%	89 642
Financial position									
Total current assets	52 982	-	-	-	104 575	-	-		-
Total non current assets	243 851	-	-	-	336 164	-	-		-
Total current liabilities	37 864	-	-	-	41 981	-	-		-
Total non current liabilities	10 578	-	-	-	10 578	-	-		-
Community wealth/Equity	250 105	-	-	-	250 106	-	-		-
Cash flows									
Net cash from (used) operating	76 117	-	-	(84 583)	152 386	-	152 386	#DIV/0!	182 863
Net cash from (used) investing	(50 250)	-	-	95 331	(94 496)	-	(94 496)	#DIV/0!	(113 395)
Net cash from (used) financing	(349)	-	0	(1 176)	588	0	588	#####	706
Cash/cash equivalents at the month/year end	60 078	-	0	-	107 990	0	107 990	#####	119 686

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
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) - M10 April

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									
Revenue - Standard										
Governance and administration		125 927	147 426	147 426	33 826	179 338	122 855	56 483	46%	147 426
Executive and council		150	-	-	-	150	-	150	#DIV/0!	-
Budget and treasury office		125 534	147 006	147 006	33 806	179 053	122 505	56 548	46%	147 006
Corporate services		244	420	420	20	135	350	(215)	-61%	420
Community and public safety		2 825	5 452	5 452	196	4 867	4 543	324	7%	5 452
Community and social services		(1 310)	277	277	12	961	231	730	316%	277
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4 136	5 175	5 175	185	3 906	4 312	(406)	-9%	5 175
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		54 372	121 366	121 366	343	101 006	101 138	(133)	0%	121 366
Planning and development		392	3 331	3 331	237	669	2 776	(2 107)	-76%	3 331
Road transport		53 980	118 035	118 035	105	100 337	98 362	1 975	2%	118 035
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		2 662	2 644	2 644	186	2 299	2 203	96	4%	2 644
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 662	2 644	2 644	186	2 299	2 203	96	4%	2 644
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	185 787	276 888	276 888	34 551	287 510	230 740	56 770	25%	276 888
Expenditure - Standard										
Governance and administration		106 301	114 526	114 526	5 591	67 193	95 564	(28 370)	-30%	114 526
Executive and council		28 622	31 590	31 590	2 230	23 993	26 325	(2 332)	-9%	31 590
Budget and treasury office		63 321	66 718	66 718	1 914	31 914	55 724	(23 809)	-43%	66 718
Corporate services		14 358	16 218	16 218	1 447	11 286	13 515	(2 229)	-16%	16 218
Community and public safety		19 061	24 901	24 901	1 842	17 066	20 584	(3 519)	-17%	24 901
Community and social services		9 454	11 378	11 378	767	8 037	9 315	(1 278)	-14%	11 378
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		9 607	13 523	13 523	1 075	9 028	11 269	(2 241)	-20%	13 523
Housing		-	-	-	-	-	-	-	-	-

Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		45 078	19 559	19 559	2 035	19 318	16 300	3 019	19%	19 559
Planning and development		5 888	6 600	6 600	485	6 773	5 500	1 272	23%	6 600
Road transport		39 190	12 959	12 959	1 550	12 546	10 799	1 747	16%	12 959
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		10 195	12 582	12 582	571	8 086	10 485	(2 399)	-23%	12 582
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		10 195	12 582	12 582	571	8 086	10 485	(2 399)	-23%	12 582
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	180 634	171 569	171 569	10 039	111 664	142 933	(31 269)	-22%	171 569
Surplus/ (Deficit) for the year		5 152	105 319	105 319	24 512	175 846	87 807	88 039	100%	105 319

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions

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

EC442 Umzimvubu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Re f	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		150	100	100	-	152	83	69	82.4%	100
Vote 2 - Budget and Treasury		125 534	147 006	147 006	33 806	179 053	122 505	56 548	46.2%	147 006
Vote 3 - Corporate Services		244	420	420	20	135	350	(215)	-61.4%	420
Vote 4 - Local Economic Development		392	3 331	3 331	237	669	2 776	(2 107)	-75.9%	3 331
Vote 5 - Infrastructure and Planning		53 980	118 035	118 035	105	100 337	98 362	1 975	2.0%	118 035
Vote 6 - Community and Social Services		(1 310)	177	177	12	959	148	811	550.1%	177
Vote 7 - Waste Management		2 662	2 644	2 644	186	2 299	2 203	96	4.4%	2 644
Vote 8 - Public Safety		4 136	5 175	5 175	185	3 906	4 312	(406)	-9.4%	5 175
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	185 787	276 888	276 888	34 551	287 510	230 740	56 770	24.6%	276 888
Expenditure by Vote	1									
Vote 1 - Executive and Council		35 532	40 100	40 100	2 800	29 857	33 250	(3 394)	-10.2%	40 100
Vote 2 - Budget and Treasury		63 351	66 718	66 718	1 914	31 914	55 724	(23 809)	-42.7%	66 718
Vote 3 - Corporate Services		14 358	16 218	16 218	1 447	11 286	13 515	(2 229)	-16.5%	16 218
Vote 4 - Local Economic Development		5 888	6 600	6 600	485	6 773	5 500	1 272	23.1%	6 600
Vote 5 - Infrastructure and Planning		39 190	12 959	12 959	1 550	12 546	10 799	1 747	16.2%	12 959

Vote 6 - Community and Social Services		2 545	2 868	2 868	197	2 174	2 390	(216)	-9.1%	2 868
Vote 7 - Waste Management		10 195	12 582	12 582	571	8 086	10 485	(2 399)	-22.9%	12 582
Vote 8 - Public Safety		9 607	13 523	13 523	1 075	9 028	11 269	(2 241)	-19.9%	13 523
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	180 665	171 569	171 569	10 039	111 664	142 933	(31 269)	-21.9%	171 569
Surplus/ (Deficit) for the year	2	5 121	105 319	105 319	24 512	175 846	87 807	88 039	100.3%	105 319

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

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

EC442 Umzimvubu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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										
Revenue By Source										
Property rates		10 756	8 900	8 900	487	8 582	7 417	1 166	16%	8 900
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		2 117	1 500	1 500	186	1 858	1 250	608	49%	1 500
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 534	1 265	1 265	76	396	1 054	(658)	-62%	1 265
Interest earned - external investments		2 251	230	230	92	1 685	192	1 493	779%	230
Interest earned - outstanding debtors		1 139	750	750	161	1 407	625	782	125%	750
Dividends received		-	-	-	-	-	-	-	-	-
Fines		438	800	800	11	372	667	(295)	-44%	800
Licences and permits		2 110	2 282	2 282	96	2 214	1 902	313	16%	2 282
Agency services		1 295	1 110	1 110	64	1 182	925	257	28%	1 110
Transfers recognised - operational		106 199	117 996	117 996	257	116 159	98 330	17 829	18%	117 996
Other revenue		1 765	13 803	13 803	33 029	44 598	11 502	33 095	288%	13 803
Gains on disposal of PPE		-	855	855	91	301	713	(412)	-58%	855
Total Revenue (excluding capital transfers and contributions)		129 604	149 491	149 491	34 551	178 753	124 576	54 177	43%	149 491
Expenditure By Type										
Employee related costs		39 573	49 296	49 296	3 900	38 230	41 080	(2 850)	-7%	49 296
Remuneration of councillors		13 220	13 917	13 917	1 142	10 019	11 597	(1 578)	-14%	13 917
Debt impairment		6 473	11 200	11 200	-	-	9 333	(9 333)	-100%	11 200
Depreciation & asset impairment		32 018	30 000	30 000	-	13 146	25 000	(11 854)	-47%	30 000
Finance charges		972	20	20	2	10	17	(7)	-42%	20

Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	2 139	1 746	1 746	331	1 240	1 289	(49)	-4%	1 746
Transfers and grants	31 104	3 362	3 362	194	867	2 635	(1 768)	-67%	3 362
Other expenditure	52 550	62 028	62 028	4 470	48 152	51 982	(3 830)	-7%	62 028
Loss on disposal of PPE	2 585	-	-	-	-	-	-	-	-
Total Expenditure	180 634	171 569	171 569	10 039	111 664	142 933	(31 269)	-22%	171 569
Surplus/(Deficit)	(51 030)	(22 078)	(22 078)	24 512	67 089	(18 357)	85 446	(0)	(22 078)
Transfers recognised - capital	56 182	127 397	127 397	-	108 757	106 164	2 593	0	127 397
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	5 152	105 319	105 319	24 512	175 846	87 807			105 319
Taxation							-		
Surplus/(Deficit) after taxation	5 152	105 319	105 319	24 512	175 846	87 807			105 319
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	5 152	105 319	105 319	24 512	175 846	87 807			105 319
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	5 152	105 319	105 319	24 512	175 846	87 807			105 319

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

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

EC442 Umzimvubu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M10 April

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

Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		0	1 030	1 030	-	261	858	(597)	-70%	1 030
Vote 2 - Budget and Treasury		(0)	650	650	531	702	542	161	30%	650
Vote 3 - Corporate Services		(0)	750	750	86	442	875	(433)	-49%	750
Vote 4 - Local Economic Development		-	5 610	5 610	322	3 877	4 675	(798)	-17%	6 873
Vote 5 - Infrastructure and Planning		-	131 758	75 621	30 520	94 196	48 132	46 064	96%	74 358
Vote 6 - Community and Social Services		-	35	35	-	35	29	6	20%	35
Vote 7 - Waste Management		(0)	4 615	4 615	65	3 843	3 429	414	12%	4 615
Vote 8 - Public Safety		(0)	1 331	1 331	127	1 234	1 109	125	11%	1 331
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	(0)	145 779	89 642	31 650	104 591	59 649	44 941	75%	89 642
Total Capital Expenditure		(0)	145 779	89 642	31 650	104 591	59 649	44 941	75%	89 642
Capital Expenditure - Standard Classification										
Governance and administration		(0)	2 430	2 430	616	1 406	2 275	(869)	-38%	2 430
Executive and council		0	1 030	1 030	-	261	858	(597)	-70%	1 030
Budget and treasury office		(0)	650	650	531	702	542	161	30%	650
Corporate services		(0)	750	750	86	442	875	(433)	-49%	750
Community and public safety		(0)	1 366	1 366	127	1 269	1 138	130	11%	1 366
Community and social services		-	35	35	-	35	29	6	20%	35
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		(0)	1 331	1 331	127	1 234	1 109	125	11%	1 331
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	137 369	81 231	30 841	98 073	52 807	45 266	86%	81 231
Planning and development		-	5 610	5 610	322	3 877	4 675	(798)	-17%	6 873
Road transport		-	131 758	75 621	30 520	94 196	48 132	46 064	96%	74 358
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		(0)	4 615	4 615	65	3 843	3 429	414	12%	4 615
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		(0)	4 615	4 615	65	3 843	3 429	414	12%	4 615
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	(0)	145 779	89 642	31 650	104 591	59 649	44 941	75%	89 642
Funded by:										
National Government		(0)	145 779	89 642	31 650	104 591	59 649	44 941	75%	89 642
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		(0)	145 779	89 642	31 650	104 591	59 649	44 941	75%	89 642
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		(0)	145 779	89 642	31 650	104 591	59 649	44 941	75%	89 642

4.1.6 Table C6: Monthly Budget Statement - Financial Position

EC442 Umzimvubu - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		1	-	-	405	-
Call investment deposits		49 511	-	-	103 423	-
Consumer debtors		-	-	-	-	-
Other debtors		2 729	-	-	-	-
Current portion of long-term receivables		107	-	-	112	-
Inventory		635	-	-	635	-
Total current assets		52 982	-	-	104 575	-
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		29 922	-	-	29 922	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		212 914	-	-	305 392	-
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		997	-	-	832	-
Other non-current assets		18	-	-	18	-
Total non current assets		243 851	-	-	336 164	-
TOTAL ASSETS		296 833	-	-	440 739	-
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		349	-	-	174	-
Consumer deposits		-	-	-	-	-
Trade and other payables		37 443	-	-	41 734	-
Provisions		73	-	-	73	-
Total current liabilities		37 864	-	-	41 981	-
Non current liabilities						
Borrowing		588	-	-	588	-
Provisions		9 989	-	-	9 989	-
Total non current liabilities		10 578	-	-	10 578	-
TOTAL LIABILITIES		48 442	-	-	52 559	-
NET ASSETS	2	248 392	-	-	388 180	-
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		250 105	-	-	250 106	-
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	250 105	-	-	250 106	-

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

EC442 Umzimvubu - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		21 160	30 455	30 455	1 580	15 058	22 841	(7 783)	-34%	20 077
Government - operating		106 193	117 951	117 996	29 458	115 902	88 497	27 405	31%	154 535
Government - capital		37 795	40 066	58 191	6 138	37 374	43 644	(6 270)	-14%	49 832
Interest		2 251	230	230	33	1 553	173	1 380	800%	2 070
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(77 593)	(55 758)	(58 362)	(85 590)	(58 949)	(43 771)	15 178	-35%	(78 599)
Finance charges		(972)	(20)	(20)	(28)	(43)	(15)	28	-184%	(57)
Transfers and Grants		(31 104)	(3 132)	(83 682)	(90)	(17 847)	(62 761)	(44 914)	72%	(23 797)
NET CASH FROM/(USED) OPERATING ACTIVITIES		57 730	129 792	64 809	(48 499)	93 047	48 606	44 440	91%	124 062
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(39)	855	855	-	2 644	641	2 003	312%	3 526
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(50 211)	(141 981)	(90 753)	(9 446)	(73 801)	(68 065)	5 736	-8%	(98 401)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(50 250)	(141 126)	(89 898)	(9 446)	(71 157)	(67 423)	3 733	-6%	(94 875)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		(349)	-	0	(1 176)	588	0	588	##### #	784
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(349)	-	0	(1 176)	588	0	(588)	##### #	784
NET INCREASE/ (DECREASE) IN CASH HELD		7 131	(11 333)	(25 089)	(59 121)	22 478	(18 817)			29 971
Cash/cash equivalents at beginning:		34 560	49 512	49 512		44 222	49 512			44 222
Cash/cash equivalents at month/year end:		41 690	38 178	24 423		66 700	30 695			74 193

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

EC442 Umzimvubu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2013/14										Actual Debts Off ag Debtors
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200											
Trade and Other Receivables from Exchange Transactions - Electricity	1300											
Receivables from Non-exchange Transactions - Property Rates	1400	458	409	397	376	371	31 133			33 144	31 879	
Receivables from Exchange Transactions - Waste Water Management	1500											
Receivables from Exchange Transactions - Waste Management	1600	175	166	163	161	159	10 406			11 230	10 726	
Receivables from Exchange Transactions - Property Rental Debtors	1700											
Interest on Arrear Debtor Accounts	1810	161	165	162	158	122	1 551			2 319	1 831	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820											
Other	1900	25	23	23	23	22	1 331			1 446	1 375	
Total By Income Source	2000	819	764	745	717	674	44 421	-	-	48 139	45 812	
2012/13 - totals only												
Debtors Age Analysis By Customer Group												
Organs of State	2200	48	58	58	58	58	5 993			6 273	6 109	
Commercial	2300	226	195	190	184	180	11 356			12 330	11 720	
Households	2400	545	511	497	476	436	27 072			29 536	27 983	
Other	2500											
Total By Customer Group	2600	819	764	745	717	674	44 421	-	-	48 139	45 812	

Section 6 - Creditors' analysis

6.1 Supporting Table SC4

EC442 Umzimvubu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description R thousands	NT Code	Budget Year 2013/14								Total	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		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	5 032								5 032	
Auditor General	0800									-	
Other	0900	3 355								3 355	
Total By Customer Type	1000	8 387	-	-	-	-	-	-	-	8 387	-

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

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

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 – Grant receipts

EC442 Umzimvubu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

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

Operating Transfers and Grants										
National Government:		139 760	141 494	141 494	514	138 691	96 981	41 710	43.0%	117 834
EQUITABLE SHARE		106 043	117 834	-	-	568	78 556	37 012	47.1%	117 834
RSC LEVIES REPLACEMENT GRANT		-	-	-	-	-	-	-		-
EQUITABLE SHARES COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		-	-	-	-	-	-	-		-
FINANCE MANAGEMENT GRANT		1 500	1 550	69	1 105	12.00	1 105		##### #	-
MUNICIPAL INFRASTRUCTURE GRANT (MIG) MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)		800	890	445	797	742	56		7.5%	-
NATIONAL TREASURY DEPT MINERALS & ENERGY (DME)		30 000	20 000	-	20 000	16 667	3 333		20.0%	-
DEPT SPORT & DEVELOPMENT DEPT OF PUBLIC WORKS		1 417	1 220	-	1 220	1 017	203		20.0%	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		2 858	1 117	1 117	90	682	-	682	#DIV/0!	-
OFFICE OF THE PREMIER		-	-	-	-	-	-	-		-
PROVINCIAL TREASURY DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		2 858	1 117	1 117	90	682	-	682	#DIV/0!	-
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA) DEPT TRANSPORT		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
LOCAL GOVERNMENT EDUCATION FUND ALFRED NZO DISTRICT MUNICIPALITY		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Other grant providers:		150	-	-	-	150	-	150	#DIV/0!	-
Community Based Planning		150	-	-	-	150	-	150	#DIV/0!	-
OTHER GRANTS NATIONAL LOTTERY FUND NATIONAL ROADS AGENCY DEVELOPMENT CONTRIBUTIONS EUROPEAN UNION PPL MINE OTHER PUBLIC CONTRIBUTIONS		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	142 768	142 611	603	139 523	96 981	42 542	43.9%	117 834	
Capital Transfers and Grants										
National Government:		37 795	40 066	58 191	3 602	40 976	-	40 976	#DIV/0!	-
EQUITABLE SHARES COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		-	-	-	-	-	-	-		-
FINANCE MANAGEMENT GRANT MUNICIPAL INFRASTRUCTURE GRANT (MIG) MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)		37 795	40 066	58 191	3 602	40 976	-	40 976	#DIV/0!	-
NATIONAL TREASURY DEPT MINERALS & ENERGY (DME) DEPT SPORT & DEVELOPMENT DEPT OF PUBLIC WORKS		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
OFFICE OF THE PREMIER PROVINCIAL TREASURY DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA) DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)		-	-	-	-	-	-	-		-

DEPT TRANSPORT	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
LOCAL GOVERNMENT EDUCATION FUND	-	-	-	-	-	-	-	-	-
ALFRED NZO DISTRICT MUNICIPALITY	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
NATIONAL LOTTERY FUND	-	-	-	-	-	-	-	-	-
NATIONAL ROADS AGENCY	-	-	-	-	-	-	-	-	-
DEVELOPMENT CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
EUROPEAN UNION	-	-	-	-	-	-	-	-	-
PPL MINE	-	-	-	-	-	-	-	-	-
OTHER PUBLIC CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	37 795	40 066	58 191	3 602	40 976	-	40 976	#DIV/0!
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	180 563	182 677	200 802	4 206	180 499	96 981	83 518	86.1%
									117 834

8.2 Supporting Table C7 – Grant expenditure

EC442 Umzimvubu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		139 760	141 494	141 494	514	138 691	98 273	40 418	41.1%	117 834
EQUITABLE SHARE		106 043	117 834	117 834	-	115 568	78 556	37 012	47.1%	117 834
RSC LEVIES REPLACEMENT GRANT		-	-	-	-	-	-	-	-	-
EQUITABLE SHARES		-	-	-	-	-	-	-	-	-
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		-	-	-	-	-	-	-	-14.4%	-
FINANCE MANAGEMENT GRANT		1 500	1 550	1 550	69	1 105	#####	(186)	##	-
MUNICIPAL INFRASTRUCTURE GRANT (MIG)		-	-	-	-	-	-	-	-	-
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)		800	890	890	445	797	741 666.67	56	7.5%	-
NATIONAL TREASURY		-	-	-	-	-	-	-	20.0%	-
DEPT MINERALS & ENERGY (DME)		30 000	20 000	20 000	-	20 000	#####	3 333	##	-
DEPT SPORT & DEVELOPMENT		-	-	-	-	-	-	-	-	-
DEPT OF PUBLIC WORKS		1 417	1 220	1 220	-	1 220	1 017	203	20.0%	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		2 858	1 117	1 117	90	682	931	(248)	-26.7%	-
OFFICE OF THE PREMIER		-	-	-	-	-	-	-	-	-
PROVINCIAL TREASURY		-	-	-	-	-	-	-	-	-
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		2 858	1 117	1 117	90	682	930 833.33	(248)	-26.7%	-
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)		-	-	-	-	-	-	-	-	-
DEPT TRANSPORT		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
LOCAL GOVERNMENT EDUCATION FUND		-	-	-	-	-	-	-	-	-

ALFRED NZO DISTRICT MUNICIPALITY	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Other grant providers:	150	-	-	-	150	-	150	#DIV/0!	117
Community Based Planning	150	-	-	-	150	-	150	#DIV/0!	-
OTHER GRANTS	-	-	-	-	-	-	-	-	117
NATIONAL LOTTERY FUND	-	-	-	-	-	-	-	-	-
NATIONAL ROADS AGENCY	-	-	-	-	-	-	-	-	-
DEVELOPMENT CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
EUROPEAN UNION	-	-	-	-	-	-	-	-	-
PPL MINE	-	-	-	-	-	-	-	-	-
OTHER PUBLIC CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	142 768	142 611	142 611	603	139 523	99 203	40 320	40.6%	117 951
Capital expenditure of Transfers and Grants									
National Government:	37 795	40 066	58 191	3 602	40 976	484 928	(443 952)	-91.6%	-
EQUITABLE SHARES	-	-	-	-	-	-	-	-	-
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	-	-	-	-	-	-	-	-	-
FINANCE MANAGEMENT GRANT	-	-	-	-	-	-	-	-	-
MUNICIPAL INFRASTRUCTURE GRANT (MIG)	37 795	40 066	58 191	3 602	40 976	#####	(443 952)	-91.6%	-
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)	-	-	-	-	-	##	-	-	-
NATIONAL TREASURY	-	-	-	-	-	-	-	-	-
DEPT MINERALS & ENERGY (DME)	-	-	-	-	-	-	-	-	-
DEPT SPORT & DEVELOPMENT	-	-	-	-	-	-	-	-	-
DEPT OF PUBLIC WORKS	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Provincial Government:	5 372	-	-	(4 561)	(2 281)	-	(2 281)	#DIV/0!	-
OFFICE OF THE PREMIER	-	-	-	-	-	-	-	-	-
PROVINCIAL TREASURY	-	-	-	-	-	-	-	-	-
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	5 142	-	-	(10 284)	(5 142)	-	(5 142)	#DIV/0!	-
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)	230	-	-	5 723	2 862	-	2 862	#DIV/0!	-
DEPT TRANSPORT	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
LOCAL GOVERNMENT EDUCATION FUND	-	-	-	-	-	-	-	-	-
ALFRED NZO DISTRICT MUNICIPALITY	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
NATIONAL LOTTERY FUND	-	-	-	-	-	-	-	-	-
NATIONAL ROADS AGENCY	-	-	-	-	-	-	-	-	-
DEVELOPMENT CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
EUROPEAN UNION	-	-	-	-	-	-	-	-	-
PPL MINE	-	-	-	-	-	-	-	-	-
OTHER PUBLIC CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
ALL OTHER CAPITAL GRANTS	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	43 167	40 066	58 191	(959)	38 695	484 928	(446 233)	-92.0%	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	185 935	182 677	200 802	(355)	178 219	584 132	(405 913)	-69.5%	117 951

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

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

9.1 Supporting Table SC8

EC442 Umzimvubu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		13 220	7 165	7 165	586	5 949	5 971	(21)	0%	7 165
Pension and UIF Contributions		–	1 040	1 040	80	820	867	(47)	-5%	1 040
Medical Aid Contributions		–	291	291	37	267	243	25	10%	291
Motor Vehicle Allowance		–	3 532	3 532	255	2 682	2 944	(262)	-9%	3 532
Cellphone Allowance		–	500	500	6	94	417	(323)	-78%	500
Housing Allowances		–	1 256	1 256	174	1 675	1 047	628	60%	1 256
Other benefits and allowances		(272)	133	133	10	99	110	(11)	-10%	133
Sub Total - Councillors		12 948	13 917	13 917	1 147	11 586	11 597	(12)	0%	13 917
% increase	4		7.5%	7.5%						7.5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 760	3 828	3 828	319	3 258	3 190	68	2%	3 828
Pension and UIF Contributions		188	448	448	26	254	374	(120)	-32%	448
Medical Aid Contributions		48	91	91	4	39	76	(37)	-49%	91
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		271	–	–	–	–	–	–		–
Motor Vehicle Allowance		773	1 123	1 123	84	812	936	(124)	-13%	1 123
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		537	578	578	72	694	481	212	44%	578
Other benefits and allowances		292	351	351	1	262	292	(31)	-10%	351
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		4 869	6 419	6 419	506	5 318	5 349	(31)	-1%	6 419
% increase	4		31.8%	31.8%						31.8%
Other Municipal Staff										
Basic Salaries and Wages		21 428	24 241	24 241	2 050	19 899	20 201	(302)	-1%	24 241
Pension and UIF Contributions		2 466	3 141	3 141	255	2 496	2 618	(122)	-5%	3 141
Medical Aid Contributions		2 428	6 731	6 731	189	1 689	5 610	(3 921)	-70%	6 731
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		457	150	150	–	–	125	(125)	-100%	150
Motor Vehicle Allowance		2 870	3 629	3 629	239	2 323	3 025	(701)	-23%	3 629
Cellphone Allowance		–	–	–	269	269	–	269	#DIV/0!	–
Housing Allowances		1 149	1 354	1 354	107	1 026	1 128	(102)	-9%	1 354
Other benefits and allowances		2 789	3 170	3 170	136	2 813	2 642	171	6%	3 170
Payments in lieu of leave		1 159	425	425	144	775	354	421	119%	425

Long service awards		231	35	35	-	55	29	26	90%	35
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff		34 976	42 877	42 877	3 389	31 345	35 731	(4 385)	-12%	42 877
% increase	4		22.6%	22.6%						22.6%
Total Parent Municipality		52 793	63 213	63 213	5 042	48 250	52 677	(4 428)	-8%	63 213

Section 10 – Capital programme Performance

10.2 Supporting Table C13

Supporting Tables SC13 include the following:

- SC13a: Capital expenditure on new assets by asset class
- SC13b: Capital expenditure on renewal of existing assets by asset class
These two tables total to Table C5.
- SC13c: Expenditure on repairs and maintenance by asset class **10.21**

Supporting Table SC13c

EC442 Umzimvubu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		727	1 296	1 296	340	1 190	1 080	(110)	-10.2%	1 296
Infrastructure - Road transport		727	1 296	1 296	340	1 190	1 080	(110)	-10.2%	1 296
Roads, Pavements & Bridges		727	1 296	1 296	340	1 190	1 080	(110)	-10.2%	1 296
Storm water		-	-	-	-	-	-	-		-
Infrastructure - Electricity		-	-	-	-	-	-	-		-
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		-	-	-	-	-	-	-		-
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		-	-	-	-	-	-	-		-
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Infrastructure - Sanitation		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Sewerage purification		-	-	-	-	-	-	-		-
Infrastructure - Other		-	-	-	-	-	-	-		-
Waste Management		-	-	-	-	-	-	-		-
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-

Community	750	906	906	-	336	755	419	55.5%	906
Parks & gardens	-	-	-	-	-	-	-		-
Sportsfields & stadia	-	-	-	-	-	-	-		-
Swimming pools	-	-	-	-	-	-	-		-
Community halls	-	-	-	-	-	-	-		-
Libraries	-	-	-	-	-	-	-		-
Recreational facilities	-	-	-	-	-	-	-		-
Fire, safety & emergency	15	30	30	-	17	25	8	30.1%	30
Security and policing	162	-	-	-	-	-	-		-
Buses	-	-	-	-	-	-	-		-
Clinics	-	-	-	-	-	-	-		-
Museums & Art Galleries	-	-	-	-	-	-	-		-
Cemeteries	-	-	-	-	-	-	-		-
Social rental housing	-	-	-	-	-	-	-		-
Other	573	876	876	-	318	730	412	56.4%	876
Heritage assets	-	-	-	-	-	-	-		-
Buildings	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Housing development	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Other assets	889	1 359	1 359	17	679	1 133	454	40.1%	1 359
General vehicles	143	296	296	14	95	247	151	61.3%	296
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment	119	107	107	-	67	89	22	25.0%	107
Computers - hardware/equipment	42	167	167	-	58	139	81	58.2%	167
Furniture and other office equipment	-	5	5	-	-	4	4	100.0%	5
Abattoirs	-	-	-	-	-	-	-		-
Markets	-	-	-	-	-	-	-		-
Civic Land and Buildings	585	503	503	2	457	419	(39)	-9.2%	503
Other Buildings	-	282	282	-	1	235	234	99.6%	282
Other Land	-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Agricultural assets	-	-	-	-	-	-	-		-
<i>List sub-class</i>	-	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-	-		-
<i>List sub-class</i>	-	-	-	-	-	-	-		-
Intangibles	-	-	-	-	-	-	-		-
Computers - software & programming	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	2 366	3 561	3 561	357	2 205	2 968	763	25.7%	3 561

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

Ambulances	-	-	-	-	-	-	-	-	-
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Section 11 – Material variances to the SDBIP

11.1 Overview

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

Section 12 – Municipal entity summary

12.1 Supporting Table SC11

The municipality has no entity

Section 13 - Other supporting documentation

13.1 Main Tables

- Tables C1 - C7

13.2 Supporting Tables

- SC1 – SC13d

Municipal manager's quality certification

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

- the December budget statement

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

Print Name _____

Municipal Manager of Umzimvubu Municipality (EC442)

Signature _____

Date _____