



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 February 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 February has been prepared in accordance with the Municipal Budget and Reporting Regulations. This report is the first monthly budget statement that will reflect the approved adjustment budget.

1.2 Implementation of the budget in accordance with the SDBIP

The second quarter review took place

1.3 Financial risks or problem facing the municipality

There are no financial problems facing the municipality. Operating revenues and expenditure are trending well. Management had a session where all reports for each project were scrutinized 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 February 2014

Section 3 – Executive Summary

3.1 Introduction

As stated Mayor's report February has been prepared in accordance with the Municipal Budget and Reporting Regulations. This report is the first monthly budget statement that will reflect the approved adjustment budget and is the last before 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 grants.

Operating Expenditure

Current expenditure is 10%, R4, 1 million, below year-to-date budget projections for the current month.

Capital expenditure

Year-to-date expenditure on capital amounts to R63, million of a total budget of R71, 7 million 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 March 2014

3.4 Remedial or corrective steps

Year-to-date property rates, fixed refuse and charges equate to more than 29% and 49% of their total budget respectively

3.5 Conclusion

Performance of revenue by source compared to budget is good.

Operating expenditure currently reflects a variance of 10% 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 - M08 February

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	7 608	5 933	1 675	28%	8 900
Service charges	2 117	1 500	1 500	186	1 487	1 000	487	49%	1 500
Investment revenue	2 251	230	230	33	1 553	153	1 399	913%	980
Transfers recognised - operational	106 199	117 996	117 996	–	86 444	78 664	7 780	10%	117 996
Other own revenue	8 281	20 865	20 865	907	5 991	13 910	(7 919)	-57%	20 865
Total Revenue (excluding capital transfers and contributions)	129 604	149 491	149 491	1 613	103 082	99 661	3 422	3%	150 241
Employee costs	39 573	49 296	49 296	3 663	30 428	32 864	(2 436)	-7%	49 296
Remuneration of Councillors	13 220	13 917	13 917	1 095	7 724	9 278	(1 554)	-17%	13 917
Depreciation & asset impairment	32 018	30 000	30 000	–	13 146	20 000	(6 854)	-34%	30 000
Finance charges	972	20	20	28	35	13	22	163%	20
Materials and bulk purchases	–	–	–	–	–	–	–	–	–
Transfers and grants	31 104	3 362	3 362	90	565	2 108	(1 543)	–	3 362
Other expenditure	63 747	74 975	74 975	5 381	38 389	50 083	(11 694)	-23%	74 975
Total Expenditure	180 634	171 569	171 569	10 258	90 287	114 346	(24 059)	-21%	171 569
Surplus/(Deficit)	(51 030)	(22 078)	(22 078)	(8 645)	12 795	(14 685)	27 481	-187%	(21 328)
Transfers recognised - capital	56 182	127 397	127 397	(488)	54 356	84 931	(30 575)	-36%	127 397
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	5 152	105 319	105 319	(9 133)	67 151	70 246	(3 095)	-4%	106 069
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	5 152	105 319	105 319	(9 133)	67 151	70 246	(3 095)	-4%	106 069
Capital expenditure & funds sources									
Capital expenditure	(0)	145 779	71 779	7 267	63 504	47 720	15 785	33%	71 779
Capital transfers recognised	(0)	145 779	71 779	7 267	63 504	47 720	15 785	33%	71 779
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	–	–
Total sources of capital funds	(0)	145 779	71 779	7 267	63 504	47 720	15 785	33%	71 779
Financial position									
Total current assets	52 982	–	–	–	(63 764)	–	–	–	–
Total non current assets	243 851	–	–	–	(166 351)	–	–	–	–
Total current liabilities	37 864	–	–	–	(39 048)	–	–	–	–
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)	68 544	–	68 544	#DIV/0!	102 816
Net cash from (used) investing	(50 250)	–	–	95 331	(94 608)	–	(94 608)	#DIV/0!	(141 912)
Net cash from (used) financing	(349)	–	0	(1 176)	588	0	588	#####	882
Cash/cash equivalents at the month/year end	60 078	–	0	–	24 036	0	24 036	#####	11 299

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	605	560	541	517	499	30 934	-	-	33 657
Creditors Age Analysis									
Total Creditors	1 604	-	-	-	-	-	-	-	1 604

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

EC442 Umzimvubu - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M08 February

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	689	105 434	98 284	7 150	7%	147 426
Executive and council		150	-	-	-	150	-	150	#DIV/0!	-
Budget and treasury office		125 534	147 006	147 006	689	105 169	98 004	7 165	7%	147 006
Corporate services		244	420	420	-	115	280	(165)	-59%	420
Community and public safety		2 825	5 452	5 452	(465)	3 157	3 634	(478)	-13%	5 452
Community and social services		(1 310)	277	277	(841)	84	185	(100)	-54%	277
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4 136	5 175	5 175	376	3 072	3 450	(377)	-11%	5 175
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		54 372	121 366	121 366	415	47 061	80 911	(33 850)	-42%	121 366
Planning and development		392	3 331	3 331	22	422	2 221	(1 799)	-81%	3 331
Road transport		53 980	118 035	118 035	393	46 639	78 690	(32 050)	-41%	118 035
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		2 662	2 644	2 644	486	1 787	1 763	24	1%	2 644
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 662	2 644	2 644	486	1 787	1 763	24	1%	2 644
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	185 787	276 888	276 888	1 125	157 438	184 592	(27 154)	-15%	276 888
Expenditure - Standard										
Governance and administration		106 301	114 526	114 526	5 491	55 172	76 451	(21 279)	-28%	114 526
Executive and council		28 622	31 590	31 590	2 608	18 827	21 060	(2 234)	-11%	31 590
Budget and treasury office		63 321	66 718	66 718	1 724	28 226	44 579	(16 353)	-37%	66 718
Corporate services		14 358	16 218	16 218	1 158	8 120	10 812	(2 692)	-25%	16 218
Community and public safety		19 061	24 901	24 901	1 649	13 346	16 467	(3 122)	-19%	24 901
Community and social services		9 454	11 378	11 378	841	6 420	7 452	(1 032)	-14%	11 378
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		9 607	13 523	13 523	808	6 926	9 016	(2 090)	-23%	13 523
Housing		-	-	-	-	-	-	-	-	-

Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		45 078	19 559	19 559	2 181	15 142	13 040	2 103	16%	19 559
Planning and development		5 888	6 600	6 600	1 073	5 596	4 400	1 196	27%	6 600
Road transport		39 190	12 959	12 959	1 109	9 546	8 639	906	10%	12 959
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		10 195	12 582	12 582	937	6 627	8 388	(1 761)	-21%	12 582
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		10 195	12 582	12 582	937	6 627	8 388	(1 761)	-21%	12 582
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	180 634	171 569	171 569	10 258	90 287	114 346	(24 059)	-21%	171 569
Surplus/ (Deficit) for the year		5 152	105 319	105 319	(9 133)	67 151	70 246	(3 095)	-4%	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) - M08 February

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										
Revenue by Vote	1									
Vote 1 - Executive and Council		150	100	100	7	152	67	85	128.0%	100
Vote 2 - Budget and Treasury		125 534	147 006	147 006	689	105 169	98 004	7 165	7.3%	147 006
Vote 3 - Corporate Services		244	420	420	-	115	280	(165)	-58.9%	420
Vote 4 - Local Economic Development		392	3 331	3 331	22	422	2 221	(1 799)	-81.0%	3 331
Vote 5 - Infrastructure and Planning		53 980	118 035	118 035	393	46 639	78 690	(32 050)	-40.7%	118 035
Vote 6 - Community and Social Services		(1 310)	177	177	(848)	82	118	(36)	-30.3%	177
Vote 7 - Waste Management		2 662	2 644	2 644	486	1 787	1 763	24	1.4%	2 644
Vote 8 - Public Safety		4 136	5 175	5 175	376	3 072	3 450	(377)	-10.9%	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	1 125	157 438	184 592	(27 154)	-14.7%	276 888
Expenditure by Vote	1									
Vote 1 - Executive and Council		35 532	40 100	40 100	3 255	23 463	26 600	(3 137)	-11.8%	40 100
Vote 2 - Budget and Treasury		63 351	66 718	66 718	1 724	28 226	44 579	(16 353)	-36.7%	66 718
Vote 3 - Corporate Services		14 358	16 218	16 218	1 158	8 120	10 812	(2 692)	-24.9%	16 218
Vote 4 - Local Economic Development		5 888	6 600	6 600	1 073	5 596	4 400	1 196	27.2%	6 600
Vote 5 - Infrastructure and Planning		39 190	12 959	12 959	1 109	9 546	8 639	906	10.5%	12 959
Vote 6 - Community and Social Services		2 545	2 868	2 868	195	1 784	1 912	(129)	-6.7%	2 868

Vote 7 - Waste Management		10 195	12 582	12 582	937	6 627	8 388	(1 761)	-21.0%	12 582
Vote 8 - Public Safety		9 607	13 523	13 523	808	6 926	9 016	(2 090)	-23.2%	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	10 258	90 287	114 346	(24 059)	-21.0%	171 569
Surplus/ (Deficit) for the year	2	5 121	105 319	105 319	(9 133)	67 151	70 246	(3 095)	-4.4%	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) - M08 February

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	7 608	5 933	1 675	28%	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	1 487	1 000	487	49%	1 500
Service charges - other		-	-	-	-	-	-	-		-
Rental of facilities and equipment		1 534	1 265	1 265	5	216	843	(628)	-74%	1 265
Interest earned - external investments		2 251	230	230	33	1 553	153	1 399	913%	230
Interest earned - outstanding debtors		1 139	750	750	169	1 246	500	746	149%	750
Dividends received		-	-	-	-	-	-	-		-
Fines		438	800	800	17	330	533	(203)	-38%	800
Licences and permits		2 110	2 282	2 282	240	1 718	1 521	197	13%	2 282
Agency services		1 295	1 110	1 110	119	924	740	184	25%	1 110
Transfers recognised - operational		106 199	117 996	117 996	-	86 444	78 664	7 780	10%	117 996
Other revenue		1 765	13 803	13 803	357	1 459	9 202	(7 743)	-84%	13 803
Gains on disposal of PPE		-	855	855	-	99	570	(472)	-83%	855
Total Revenue (excluding capital transfers and contributions)		129 604	149 491	149 491	1 613	103 082	99 661	3 422	3%	149 491
Expenditure By Type										
Employee related costs		39 573	49 296	49 296	3 663	30 428	32 864	(2 436)	-7%	49 296
Remuneration of councillors		13 220	13 917	13 917	1 095	7 724	9 278	(1 554)	-17%	13 917
Debt impairment		6 473	11 200	11 200	-	-	7 467	(7 467)	-100%	11 200
Depreciation & asset impairment		32 018	30 000	30 000	-	13 146	20 000	(6 854)	-34%	30 000
Finance charges		972	20	20	28	35	13	22	163%	20
Bulk purchases		-	-	-	-	-	-	-		-
Other materials		-	-	-	-	-	-	-		-

Contracted services	2 139	1 746	1 746	248	908	1 031	(123)	-12%	1 746
Transfers and grants	31 104	3 362	3 362	90	565	2 108	(1 543)	-73%	3 362
Other expenditure	52 550	62 028	62 028	5 133	37 481	41 585	(4 104)	-10%	62 028
Loss on disposal of PPE	2 585	-	-	-	-	-	-		-
Total Expenditure	180 634	171 569	171 569	10 258	90 287	114 346	(24 059)	-21%	171 569
Surplus/(Deficit)	(51 030)	(22 078)	(22 078)	(8 645)	12 795	(14 685)	27 481	(0)	(22 078)
Transfers recognised - capital	56 182	127 397	127 397	(488)	54 356	84 931	(30 575)	(0)	127 397
Contributions recognised - capital	-	-	-	-	-	-	-		-
Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	5 152	105 319	105 319	(9 133)	67 151	70 246			105 319
Taxation							-		
Surplus/(Deficit) after taxation	5 152	105 319	105 319	(9 133)	67 151	70 246			105 319
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	5 152	105 319	105 319	(9 133)	67 151	70 246			105 319
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	5 152	105 319	105 319	(9 133)	67 151	70 246			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) - M08 February

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	41	191	687	(495)	-72%	1 030

Vote 2 - Budget and Treasury		(0)	650	650	-	171	433	(262)	-60%	650
Vote 3 - Corporate Services		(0)	750	750	36	357	700	(343)	-49%	750
Vote 4 - Local Economic Development		-	5 610	5 610	663	3 084	3 740	(657)	-18%	5 610
Vote 5 - Infrastructure and Planning		-	131 758	57 758	4 532	56 081	38 505	17 575	46%	57 758
Vote 6 - Community and Social Services		-	35	35	-	35	23	12	50%	35
Vote 7 - Waste Management		(0)	4 615	4 615	2 910	3 586	2 743	842	31%	4 615
Vote 8 - Public Safety		(0)	1 331	1 331	(914)	-	887	(887)	-100%	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	71 779	7 267	63 504	47 720	15 785	33%	71 779
Total Capital Expenditure		(0)	145 779	71 779	7 267	63 504	47 720	15 785	33%	71 779
Capital Expenditure - Standard Classification										
Governance and administration		(0)	2 430	2 430	77	720	1 820	(1 100)	-60%	2 430
Executive and council		0	1 030	1 030	41	191	687	(495)	-72%	1 030
Budget and treasury office		(0)	650	650	-	171	433	(262)	-60%	650
Corporate services		(0)	750	750	36	357	700	(343)	-49%	750
Community and public safety		(0)	1 366	1 366	(914)	35	911	(876)	-96%	1 366
Community and social services		-	35	35	-	35	23	12	50%	35
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		(0)	1 331	1 331	(914)	-	887	(887)	-100%	1 331
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	137 369	63 369	5 195	59 164	42 246	16 919	40%	63 369
Planning and development		-	5 610	5 610	663	3 084	3 740	(657)	-18%	5 610
Road transport		-	131 758	57 758	4 532	56 081	38 505	17 575	46%	57 758
Environmental protection		-	-	-	-	-	-	-		-
Trading services		(0)	4 615	4 615	2 910	3 586	2 743	842	31%	4 615
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		(0)	4 615	4 615	2 910	3 586	2 743	842	31%	4 615
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Standard Classification	3	(0)	145 779	71 779	7 267	63 504	47 720	15 785	33%	71 779
Funded by:										
National Government		(0)	145 779	71 779	7 267	63 504	47 720	15 785	33%	71 779
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		(0)	145 779	71 779	7 267	63 504	47 720	15 785	33%	71 779
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		-	-	-	-	-	-	-		-
Total Capital Funding		(0)	145 779	71 779	7 267	63 504	47 720	15 785	33%	71 779

4.1.6 Table C6: Monthly Budget Statement - Financial Position

EC442 Umzimvubu - Table C6 Monthly Budget Statement - Financial Position - M08 February

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	-	-	-	-
Call investment deposits		49 511	-	-	(63 017)	-
Consumer debtors		-	-	-	-	-
Other debtors		2 729	-	-	0	-
Current portion of long-term receivables		107	-	-	(112)	-
Inventory		635	-	-	(635)	-
Total current assets		52 982	-	-	(63 764)	-
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		29 922	-	-	(29 922)	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		212 914	-	-	(135 578)	-
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		997	-	-	(832)	-
Other non-current assets		18	-	-	(18)	-
Total non current assets		243 851	-	-	(166 351)	-
TOTAL ASSETS		296 833	-	-	(230 114)	-
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	2 403	-
Borrowing		349	-	-	(174)	-
Consumer deposits		-	-	-	-	-
Trade and other payables		37 443	-	-	(41 204)	-
Provisions		73	-	-	(73)	-
Total current liabilities		37 864	-	-	(39 048)	-
Non current liabilities						
Borrowing		588	-	-	(588)	-
Provisions		9 989	-	-	(9 989)	-
Total non current liabilities		10 578	-	-	(10 578)	-
TOTAL LIABILITIES		48 442	-	-	(49 626)	-
NET ASSETS	2	248 392	-	-	(180 488)	-
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 - M08 February

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	-	-	1 580	15 058	-	15 058	#DIV/0!	22 587
Government - operating		106 193	-	-	-	86 377	-	86 377	#DIV/0!	129 566
Government - capital		56 182	-	-	(488)	42 395	-	42 395	#DIV/0!	63 593
Interest		2 251	-	-	33	1 553	-	1 553	#DIV/0!	2 329
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(77 593)	-	-	(85 590)	(58 949)	-	58 949	#DIV/0!	(88 424)
Finance charges		(972)	-	-	(28)	(43)	-	43	#DIV/0!	(64)
Transfers and Grants		(31 104)	-	-	(90)	(17 847)	-	17 847	#DIV/0!	(26 771)
NET CASH FROM/(USED) OPERATING ACTIVITIES		76 117	-	-	(84 583)	68 544	-	68 544	#DIV/0!	102 816
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(39)	-	-	(5 092)	2 644	-	2 644	#DIV/0!	3 967
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(50 211)	-	-	100 423	(97 252)	-	97 252	#DIV/0!	(145 878)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(50 250)	-	-	95 331	(94 608)	-	94 608	#DIV/0!	(141 912)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		(349)	-	0	(1 176)	588	0	588	##### #	882
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(349)	-	0	(1 176)	588	0	(588)	##### #	882
NET INCREASE/ (DECREASE) IN CASH HELD		25 518	-	0	9 572	(25 475)	0			(38 213)
Cash/cash equivalents at beginning:		34 560	-	-		49 512	-			49 512
Cash/cash equivalents at month/year end:		60 078	-	0		24 036	0			11 299

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

EC442 Umzimvubu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2013/14										Actual Bad Debts Written Off against Debtors	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
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	357	318	304	284	271	22 652			24 187	23 207		
Receivables from Exchange Transactions - Waste Water Management	1500									-	-		
Receivables from Exchange Transactions - Waste Management	1600	111	108	107	106	105	6 088			6 625	6 299		
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-		
Interest on Arrear Debtor Accounts	1810	121	118	115	112	109	1 343			1 919	1 564		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	16	15	15	15	15	850			925	880		
Total By Income Source	2000	605	560	541	517	499	30 934	-	-	33 657	31 950	-	
2012/13 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	43	43	42	42	42	4 387			4 599	4 471		
Commercial	2300	231	209	203	189	177	11 383			12 392	11 749		
Households	2400	331	309	296	286	280	15 164			16 665	15 729		
Other	2500									-	-		
Total By Customer Group	2600	605	560	541	517	499	30 934	-	-	33 657	31 950	-	

Section 6 - Creditors' analysis

6.1 Supporting Table SC4

EC442 Umzimvubu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description R thousands	NT Code	Budget Year 2013/14									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
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									-	
Auditor General	0800									-	
Other	0900	1 604								1 604	
Total By Customer Type	1000	1 604	-	-	-	-	-	-	-	1 604	-

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 appointment has been made

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 - M08 February

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	362	108 336	78 556	29 780	37.9%	117 834
EQUITABLE SHARE		106 043	117 834	117 834	-	86 110	78 556	7 554	9.6%	117 834

RSC LEVIES REPLACEMENT GRANT	-	-	-	-	-	-	-	-	-	
EQUITABLE SHARES	-	-	-	-	-	-	-	-	-	
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	-	-	-	-	-	-	-	-	-	
FINANCE MANAGEMENT GRANT	1 500	1 550	1 550	70	887	-	887	#DIV/0!	-	
MUNICIPAL INFRASTRUCTURE GRANT (MIG)	-	-	-	-	-	-	-	-	-	
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)	800	890	890	207	352	-	352	#DIV/0!	-	
NATIONAL TREASURY	-	-	-	-	-	-	-	-	-	
DEPT MINERALS & ENERGY (DME)	30 000	20 000	20 000	-	19 702	-	19 702	#DIV/0!	-	
DEPT SPORT & DEVELOPMENT	-	-	-	-	-	-	-	-	-	
DEPT OF PUBLIC WORKS	1 417	1 220	1 220	85	1 285	-	1 285	#DIV/0!	-	
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	
Provincial Government:	2 858	1 117	1 117	353	423	-	423	#DIV/0!	-	
OFFICE OF THE PREMIER	-	-	-	-	-	-	-	-	-	
PROVINCIAL TREASURY	-	-	-	-	-	-	-	-	-	
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	2 858	1 117	1 117	353	423	-	423	#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	142 611	715	108 909	78 556	30 353	38.6%	117 834
Capital Transfers and Grants										
National Government:		37 795	40 066	58 191	4 640	31 236	-	31 236	#DIV/0!	-
EQUITABLE SHARES	-	-	-	-	-	-	-	-	-	-
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	-	-	-	-	-	-	-	-	-	-
FINANCE MANAGEMENT GRANT	-	-	-	-	-	-	-	-	-	-
MUNICIPAL INFRASTRUCTURE GRANT (MIG)	37 795	40 066	58 191	4 640	31 236	-	31 236	#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]	-	-	-	-	-	-	-	-	-	-
Provincial Government:	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]	-	-	-	-	-	-	-	-	-	-
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	38 316	40 066	58 191	4 640	31 236	-	31 236	#DIV/0!	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	181 084	182 677	200 802	5 356	140 145	78 556	61 589	78.4%	117 834

8.2 Supporting Table C7 – Grant expenditure

EC442 Umzimvubu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

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:		140 900	141 494	141 494	362	108 336	78 556	29 780	37.9%	117 834
EQUITABLE SHARE		106 043	117 834	117 834	-	86 110	78 556	7 554	9.6%	117 834
RSC LEVIES REPLACEMENT GRANT		-	-	-	-	-	-	-		-
EQUITABLE SHARES		-	-	-	-	-	-	-		-
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		-	-	-	-	-	-	-		-
FINANCE MANAGEMENT GRANT		1 500	1 550	1 550	70	887	-	887	#DIV/0!	-
MUNICIPAL INFRASTRUCTURE GRANT (MIG)		-	-	-	-	-	-	-		-
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)		922	890	890	207	352	-	352	#DIV/0!	-
NATIONAL TREASURY		-	-	-	-	-	-	-		-
DEPT MINERALS & ENERGY (DME)		30 000	20 000	20 000	-	19 702	-	19 702	#DIV/0!	-
DEPT SPORT & DEVELOPMENT		-	-	-	-	-	-	-		-
DEPT OF PUBLIC WORKS		2 435	1 220	1 220	85	1 285	-	1 285	#DIV/0!	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		3 149	1 117	1 117	353	423	-	423	#DIV/0!	-
OFFICE OF THE PREMIER		-	-	-	-	-	-	-		-
PROVINCIAL TREASURY		-	-	-	-	-	-	-		-
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		2 858	1 117	1 117	353	423	-	423	#DIV/0!	-
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)		291	-	-	-	-	-	-		-
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:	144 199	142 611	142 611	715	108 909	78 556	30 353	38.6%	117 951
Capital expenditure of Transfers and Grants									
National Government:	37 795	40 066	58 191	4 640	31 236	-	31 236	#DIV/0!	-
EQUITABLE SHARES	-	-	-	-	-	-	-		-
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	-	-	-	-	-	-	-		-
FINANCE MANAGEMENT GRANT	-	-	-	-	-	-	-		-
MUNICIPAL INFRASTRUCTURE GRANT (MIG)	37 795	40 066	58 191	4 640	31 236	-	31 236	#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]	-	-	-	-	-	-	-		-
Provincial Government:	5 372	-	-	-	-	-	-		-
OFFICE OF THE PREMIER	-	-	-	-	-	-	-		-
PROVINCIAL TREASURY	-	-	-	-	-	-	-		-
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	5 142	-	-	-	-	-	-		-
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)	230	-	-	-	-	-	-		-
DEPT TRANSPORT	-	-	-	-	-	-	-		-
Other transfers and grants [insert description]	-	-	-	-	-	-	-		-
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	4 640	31 236	-	31 236	#DIV/0!	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	187 366	182 677	200 802	5 356	140 145	78 556	61 589	78.4%	117 951

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 - M08 February

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	
<u>Councillors (Political Office Bearers plus Other)</u>										
Basic Salaries and Wages		13 220	7 165	–	543	4 343	4 777	(433)	-9%	7 165
Pension and UIF Contributions		–	1 040	–	81	652	693	(42)	-6%	1 040
Medical Aid Contributions		–	291	–	24	194	194	–		291
Motor Vehicle Allowance		–	3 532	–	271	2 172	2 355	(183)	-8%	3 532
Cellphone Allowance		–	500	–	6	83	333	(251)	-75%	500
Housing Allowances		–	1 256	–	166	1 326	837	489	58%	1 256
Other benefits and allowances		(272)	133	–	9	76	88	(13)	-15%	133
Sub Total - Councillors		12 948	13 917	–	1 101	8 845	9 278	(433)	-5%	13 917
% increase	4		7.5%							7.5%
<u>Senior Managers of the Municipality</u>	3									
Basic Salaries and Wages		2 760	3 828	–	319	2 620	2 552	68	3%	3 828
Pension and UIF Contributions		188	448	–	26	202	299	(97)	-32%	448
Medical Aid Contributions		48	91	–	4	31	61	(30)	-49%	91
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		271	–	–	–	–	–	–		–
Motor Vehicle Allowance		773	1 123	–	84	644	749	(104)	-14%	1 123
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		537	578	–	72	550	385	165	43%	578
Other benefits and allowances		292	351	–	1	260	234	26	11%	351
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		4 869	6 419	–	506	4 307	4 279	28	1%	6 419
% increase	4		31.8%							31.8%
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		21 428	24 241	–	2 091	15 806	16 161	(355)	-2%	24 241
Pension and UIF Contributions		2 466	3 141	–	262	1 982	2 094	(112)	-5%	3 141
Medical Aid Contributions		2 428	6 731	–	181	1 311	4 488	(3 177)	-71%	6 731
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		457	150	–	–	–	100	(100)	-100%	150
Motor Vehicle Allowance		2 870	3 629	–	250	1 848	2 420	(571)	-24%	3 629
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		1 149	1 354	–	111	808	903	(95)	-10%	1 354
Other benefits and allowances		2 789	3 170	–	120	2 575	2 113	461	22%	3 170
Payments in lieu of leave		1 159	425	–	135	615	283	331	117%	425

Long service awards		231	35	-	-	55	23	32	138%	35
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff		34 976	42 877	-	3 151	25 000	28 585	(3 585)	-13%	42 877
% increase	4		22.6%							22.6%
Total Parent Municipality		52 793	63 213	-	4 758	38 152	42 142	(3 990)	-9%	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 **1021**

Supporting Table SC13c

EC442 Umzimvubu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

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								%	
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	131 437	57 437	4 340	55 633	38 291	(17 341)	-45.3%	57 437
Infrastructure - Road transport		-	56 766	56 766	4 340	38 202	37 844	(358)	-0.9%	56 766
Roads, Pavements & Bridges		-	56 766	56 766	4 340	38 202	37 844	(358)	-0.9%	56 766
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	74 671	671	-	17 431	447	(16 984)	3797.3%	671
Generation		-	74 000	-	-	17 282	-	(17 282)	#DIV/0!	-
Transmission & Reticulation		-	-	-	-	-	-	-	66.8%	-
Street Lighting		-	671	671	-	148	447	299		671
Infrastructure - Water		-	-	-	-	-	-	-		-
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Infrastructure - Sanitation		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Sewerage purification		-	-	-	-	-	-	-		-
Infrastructure - Other		-	-	-	-	-	-	-		-
Waste Management		-	-	-	-	-	-	-		-
Transportation		-	-	-	-	-	-	-		-

Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	-	7 364	7 364	1 243	4 281	4 909	628	12.8%	7 364
Parks & gardens	-	1 000	1 000	876	876	667	(209)	-31.4%	1 000
Sportsfields & stadia	-	-	-	198	341	-	(341)	#DIV/0!	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	23	23	-	20	15	(5)	-31.6%	23
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	6 341	6 341	169	3 044	4 227	1 184	28.0%	6 341
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	(0)	7 399	7 399	1 636	4 232	4 799	567	11.8%	7 399
General vehicles	-	3 450	3 450	1 836	1 997	1 967	(31)	-1.6%	3 450
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	(0)	1 715	1 715	(229)	1 159	1 143	(15)	-1.4%	1 715
Computers - hardware/equipment	0	735	735	41	464	490	26	5.2%	735
Furniture and other office equipment	0	500	500	(12)	184	533	350	65.6%	500
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	499	499	-	428	332	(96)	-28.8%	499
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	500	500	-	-	333	333	100.0%	500
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-

Intangibles		(0)	730	730	36	209	487	278	57.1%	730
Computers - software & programming		(0)	630	630	-	173	420	247	58.9%	630
Other		-	100	100	36	36	67	31	46.0%	100
Total Capital Expenditure on new assets	1	(0)	146 929	72 929	7 255	64 355	48 486	(15 868)	-32.7%	72 929

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

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 March 2014

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 February 2014

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 _____