



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 March 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 March 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 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 a session where all reports for each project were scrutinized 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 March 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 second 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 received the last transfer for the 2013/14 financial year.

Operating Expenditure

Current expenditure is 7%, R3, 1 million, below year-to-date budget projections for the current month, which has decreased by 3% from previous month.

Capital expenditure

Year-to-date expenditure on capital amounts to R73, million of a total budget of R89 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 21% 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 7% 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 - M09 March

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	8 095	6 675	1 420	21%	8 900
Service charges	2 117	1 500	1 500	186	1 672	1 125	547	49%	1 500
Investment revenue	2 251	230	230	39	1 592	173	1 420	823%	980
Transfers recognised - operational	106 199	117 996	117 996	29 458	115 902	88 497	27 405	31%	117 996
Other own revenue	8 281	20 865	20 865	10 950	16 941	15 649	1 292	8%	20 865
Total Revenue (excluding capital transfers and contributions)	129 604	149 491	149 491	41 120	144 203	112 118	32 084	29%	150 241
Employee costs	39 573	49 296	49 296	3 902	34 330	36 972	(2 642)	-7%	49 296
Remuneration of Councillors	13 220	13 917	13 917	1 154	8 877	10 438	(1 560)	-15%	13 917
Depreciation & asset impairment	32 018	30 000	30 000	-	13 146	22 500	(9 354)	-42%	30 000
Finance charges	972	20	20	(27)	8	15	(7)	-47%	20
Materials and bulk purchases	-	-	-	-	-	-	-	-	-
Transfers and grants	31 104	3 362	3 362	108	673	2 371	(1 698)	-	3 362
Other expenditure	63 747	74 975	74 975	6 201	44 591	56 344	(11 753)	-21%	74 975
Total Expenditure	180 634	171 569	171 569	11 338	101 625	128 640	(27 014)	-21%	171 569
Surplus/(Deficit)	(51 030)	(22 078)	(22 078)	29 782	42 577	(16 521)	59 099	-358%	(21 328)
Transfers recognised - capital	56 182	127 397	127 397	54 401	108 757	95 548	13 209	14%	127 397
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	5 152	105 319	105 319	84 183	151 334	79 026	72 308	91%	106 069
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	5 152	105 319	105 319	84 183	151 334	79 026	72 308	91%	106 069
Capital expenditure & funds sources									
Capital expenditure	(0)	145 779	88 379	9 436	72 941	53 685	19 256	36%	88 379
Capital transfers recognised	(0)	145 779	88 379	9 436	72 941	53 685	19 256	36%	88 379
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	(0)	145 779	88 379	9 436	72 941	53 685	19 256	36%	88 379
Financial position									
Total current assets	52 982	-	-	-	146 335	-	-	-	-
Total non current assets	243 851	-	-	-	304 506	-	-	-	-
Total current liabilities	37 864	-	-	-	42 352	-	-	-	-
Total non current liabilities	10 578	-	-	-	10 578	-	-	-	-
Community wealth/Equity	250 105	-	-	-	250 106	-	-	-	-
Cash flows									
Net cash from (used) operating	57 730	129 792	64 809	(48 499)	93 047	48 606	44 440	91%	124 062
Net cash from (used) investing	(50 250)	(141 126)	(89 898)	(9 446)	(71 157)	(67 423)	(3 733)	6%	(94 875)
Net cash from (used) financing	(349)	-	0	(1 176)	588	0	588	#####	784

Cash/cash equivalents at the month/year end	41 690	38 178	24 423	–	71 990	30 695	41 295	135%	79 483
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	597	555	539	523	501	30 501	–	–	33 216
Creditors Age Analysis									
Total Creditors	8 757	–	–	–	–	–	–	–	8 757

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

EC442 Umzimvubu - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09
March

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	40 079	145 512	110 570	34 943	32%	147 426
Executive and council		150	–	–	–	150	–	150	#DIV/0!	–
Budget and treasury office		125 534	147 006	147 006	40 079	145 247	110 255	34 993	32%	147 006
Corporate services		244	420	420	–	115	315	(200)	-63%	420
Community and public safety		2 825	5 452	5 452	1 514	4 670	4 089	581	14%	5 452
Community and social services		(1 310)	277	277	865	949	208	741	357%	277
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		4 136	5 175	5 175	649	3 721	3 881	(160)	-4%	5 175
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		54 372	121 366	121 366	53 602	100 663	91 025	9 639	11%	121 366
Planning and development		392	3 331	3 331	10	432	2 499	(2 067)	-83%	3 331
Road transport		53 980	118 035	118 035	53 592	100 231	88 526	11 705	13%	118 035
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		2 662	2 644	2 644	327	2 113	1 983	130	7%	2 644
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		2 662	2 644	2 644	327	2 113	1 983	130	7%	2 644
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	185 787	276 888	276 888	95 521	252 959	207 666	45 293	22%	276 888
Expenditure - Standard										
Governance and administration		106 301	114 526	114 526	6 430	61 602	86 007	(24 405)	-28%	114 526
Executive and council		28 622	31 590	31 590	2 937	21 763	23 693	(1 930)	-8%	31 590
Budget and treasury office		63 321	66 718	66 718	1 774	30 000	50 151	(20 151)	-40%	66 718
Corporate services		14 358	16 218	16 218	1 719	9 839	12 163	(2 325)	-19%	16 218
Community and public safety		19 061	24 901	24 901	1 878	15 224	18 526	(3 302)	-18%	24 901
Community and social services		9 454	11 378	11 378	850	7 270	8 383	(1 113)	-13%	11 378
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		9 607	13 523	13 523	1 028	7 954	10 143	(2 189)	-22%	13 523
Housing		–	–	–	–	–	–	–	–	–

Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		45 078	19 559	19 559	2 141	17 284	14 670	2 614	18%	19 559
Planning and development		5 888	6 600	6 600	691	6 288	4 950	1 337	27%	6 600
Road transport		39 190	12 959	12 959	1 450	10 996	9 719	1 277	13%	12 959
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		10 195	12 582	12 582	888	7 515	9 437	(1 922)	-20%	12 582
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		10 195	12 582	12 582	888	7 515	9 437	(1 922)	-20%	12 582
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	180 634	171 569	171 569	11 338	101 625	128 640	(27 014)	-21%	171 569
Surplus/ (Deficit) for the year		5 152	105 319	105 319	84 183	151 334	79 026	72 308	91%	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) - M09 March

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	-	152	75	77	102.7%	100
Vote 2 - Budget and Treasury		125 534	147 006	147 006	40 079	145 247	110 255	34 993	31.7%	147 006
Vote 3 - Corporate Services		244	420	420	-	115	315	(200)	-63.5%	420
Vote 4 - Local Economic Development		392	3 331	3 331	10	432	2 499	(2 067)	-82.7%	3 331
Vote 5 - Infrastructure and Planning		53 980	118 035	118 035	53 592	100 231	88 526	11 705	13.2%	118 035
Vote 6 - Community and Social Services		(1 310)	177	177	865	947	133	814	613.5%	177
Vote 7 - Waste Management		2 662	2 644	2 644	327	2 113	1 983	130	6.6%	2 644
Vote 8 - Public Safety		4 136	5 175	5 175	649	3 721	3 881	(160)	-4.1%	5 175
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	185 787	276 888	276 888	95 521	252 959	207 666	45 293	21.8%	276 888
Expenditure by Vote	1									
Vote 1 - Executive and Council		35 532	40 100	40 100	3 594	27 057	29 925	(2 869)	-9.6%	40 100
Vote 2 - Budget and Treasury		63 351	66 718	66 718	1 774	30 000	50 151	(20 151)	-40.2%	66 718
Vote 3 - Corporate Services		14 358	16 218	16 218	1 719	9 839	12 163	(2 325)	-19.1%	16 218
Vote 4 - Local Economic Development		5 888	6 600	6 600	691	6 288	4 950	1 337	27.0%	6 600
Vote 5 - Infrastructure and Planning		39 190	12 959	12 959	1 450	10 996	9 719	1 277	13.1%	12 959

Vote 6 - Community and Social Services		2 545	2 868	2 868	193	1 977	2 151	(174)	-8.1%	2 868
Vote 7 - Waste Management		10 195	12 582	12 582	888	7 515	9 437	(1 922)	-20.4%	12 582
Vote 8 - Public Safety		9 607	13 523	13 523	1 028	7 954	10 143	(2 189)	-21.6%	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	11 338	101 625	128 640	(27 014)	-21.0%	171 569
Surplus/ (Deficit) for the year	2	5 121	105 319	105 319	84 183	151 334	79 026	72 308	91.5%	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) - M09 March

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
Revenue By Source										
Property rates		10 756	8 900	8 900	487	8 095	6 675	1 420	21%	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	1 672	1 125	547	49%	1 500
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 534	1 265	1 265	104	320	949	(629)	-66%	1 265
Interest earned - external investments		2 251	230	230	39	1 592	173	1 420	823%	230
Interest earned - outstanding debtors		1 139	750	750	-	1 246	563	683	121%	750
Dividends received		-	-	-	-	-	-	-	-	-
Fines		438	800	800	31	360	600	(240)	-40%	800
Licences and permits		2 110	2 282	2 282	400	2 118	1 712	407	24%	2 282
Agency services		1 295	1 110	1 110	194	1 118	833	286	34%	1 110
Transfers recognised - operational		106 199	117 996	117 996	29 458	115 902	88 497	27 405	31%	117 996
Other revenue		1 765	13 803	13 803	10 109	11 569	10 352	1 217	12%	13 803
Gains on disposal of PPE		-	855	855	112	210	641	(431)	-67%	855
Total Revenue (excluding capital transfers and contributions)		129 604	149 491	149 491	41 120	144 203	112 118	32 084	29%	149 491
Expenditure By Type										
Employee related costs		39 573	49 296	49 296	3 902	34 330	36 972	(2 642)	-7%	49 296
Remuneration of councillors		13 220	13 917	13 917	1 154	8 877	10 438	(1 560)	-15%	13 917
Debt impairment		6 473	11 200	11 200	-	-	8 400	(8 400)	-100%	11 200
Depreciation & asset impairment		32 018	30 000	30 000	-	13 146	22 500	(9 354)	-42%	30 000
Finance charges		972	20	20	(27)	8	15	(7)	-47%	20
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		2 139	1 746	1 746	-	908	1 160	(252)	-22%	1 746

Transfers and grants	31 104	3 362	3 362	108	673	2 371	(1 698)	-72%	3 362
Other expenditure	52 550	62 028	62 028	6 201	43 682	46 784	(3 101)	-7%	62 028
Loss on disposal of PPE	2 585	-	-	-	-	-	-		-
Total Expenditure	180 634	171 569	171 569	11 338	101 625	128 640	(27 014)	-21%	171 569
Surplus/(Deficit)	(51 030)	(22 078)	(22 078)	29 782	42 577	(16 521)	59 099	(0)	(22 078)
Transfers recognised - capital	56 182	127 397	127 397	54 401	108 757	95 548	13 209	0	127 397
Contributions recognised - capital	-	-	-	-	-	-	-		-
Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	5 152	105 319	105 319	84 183	151 334	79 026			105 319
Taxation							-		
Surplus/(Deficit) after taxation	5 152	105 319	105 319	84 183	151 334	79 026			105 319
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	5 152	105 319	105 319	84 183	151 334	79 026			105 319
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	5 152	105 319	105 319	84 183	151 334	79 026			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) - M09 March

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	70	261	773	(511)	-66%	1 030
Vote 2 - Budget and Treasury		(0)	650	650	-	171	488	(316)	-65%	650
Vote 3 - Corporate Services		(0)	750	750	-	357	788	(431)	-55%	750

Vote 4 - Local Economic Development		-	5 610	5 610	472	3 556	4 208	(652)	-15%	5 610
Vote 5 - Infrastructure and Planning		-	131 758	74 358	7 596	63 676	43 319	20 358	47%	74 358
Vote 6 - Community and Social Services		-	35	35	-	35	26	9	33%	35
Vote 7 - Waste Management		(0)	4 615	4 615	192	3 777	3 086	691	22%	4 615
Vote 8 - Public Safety		(0)	1 331	1 331	1 107	1 107	998	109	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	88 379	9 436	72 941	53 685	19 256	36%	88 379
Total Capital Expenditure		(0)	145 779	88 379	9 436	72 941	53 685	19 256	36%	88 379
Capital Expenditure - Standard Classification										
Governance and administration		(0)	2 430	2 430	70	789	2 048	(1 258)	-61%	2 430
Executive and council		0	1 030	1 030	70	261	773	(511)	-66%	1 030
Budget and treasury office		(0)	650	650	-	171	488	(316)	-65%	650
Corporate services		(0)	750	750	-	357	788	(431)	-55%	750
Community and public safety		(0)	1 366	1 366	1 107	1 142	1 024	118	11%	1 366
Community and social services		-	35	35	-	35	26	9	33%	35
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		(0)	1 331	1 331	1 107	1 107	998	109	11%	1 331
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	137 369	79 969	8 068	67 232	47 526	19 706	41%	79 969
Planning and development		-	5 610	5 610	472	3 556	4 208	(652)	-15%	5 610
Road transport		-	131 758	74 358	7 596	63 676	43 319	20 358	47%	74 358
Environmental protection		-	-	-	-	-	-	-		-
Trading services		(0)	4 615	4 615	192	3 777	3 086	691	22%	4 615
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		(0)	4 615	4 615	192	3 777	3 086	691	22%	4 615
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Standard Classification	3	(0)	145 779	88 379	9 436	72 941	53 685	19 256	36%	88 379
Funded by:										
National Government		(0)	145 779	88 379	9 436	72 941	53 685	19 256	36%	88 379
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		(0)	145 779	88 379	9 436	72 941	53 685	19 256	36%	88 379
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		-	-	-	-	-	-	-		-
Total Capital Funding		(0)	145 779	88 379	9 436	72 941	53 685	19 256	36%	88 379

4.1.6 Table C6: Monthly Budget Statement - Financial Position

EC442 Umzimvubu - Table C6 Monthly Budget Statement - Financial Position - M09 March

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	-	-	44 222	-
Call investment deposits		49 511	-	-	100 017	-
Consumer debtors		-	-	-	-	-
Other debtors		2 729	-	-	1 350	-
Current portion of long-term receivables		107	-	-	112	-
Inventory		635	-	-	635	-
Total current assets		52 982	-	-	146 335	-
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		29 922	-	-	29 922	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		212 914	-	-	273 734	-
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		997	-	-	832	-
Other non-current assets		18	-	-	18	-
Total non current assets		243 851	-	-	304 506	-
TOTAL ASSETS		296 833	-	-	450 842	-
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		349	-	-	174	-
Consumer deposits		-	-	-	-	-
Trade and other payables		37 443	-	-	42 104	-
Provisions		73	-	-	73	-
Total current liabilities		37 864	-	-	42 352	-
Non current liabilities						
Borrowing		588	-	-	588	-
Provisions		9 989	-	-	9 989	-
Total non current liabilities		10 578	-	-	10 578	-
TOTAL LIABILITIES		48 442	-	-	52 929	-
NET ASSETS	2	248 392	-	-	397 913	-
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 - M09 March

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 - M09 March

Description	NT Code	Budget Year 2013/14										Actual E Debts W Off agai 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	348	315	303	292	274	22 125			23 656	22 690	
Receivables from Exchange Transactions - Waste Water Management	1500											
Receivables from Exchange Transactions - Waste Management	1600	109	107	106	105	104	6 161			6 692	6 370	
Receivables from Exchange Transactions - Property Rental Debtors	1700											
Interest on Arrear Debtor Accounts	1810	123	118	115	112	109	1 356			1 933	1 577	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820											
Other	1900	16	15	15	15	15	860			935	889	
Total By Income Source	2000	597	555	539	523	501	30 501	-	-	33 216	31 525	
2012/13 - totals only												
Debtors Age Analysis By Customer Group												
Organs of State	2200	43	43	42	42	42	4 098			4 311	4 183	
Commercial	2300	224	206	200	195	182	11 073			12 078	11 449	
Households	2400	330	307	297	286	277	15 330			16 827	15 893	
Other	2500											
Total By Customer Group	2600	597	555	539	523	501	30 501	-	-	33 216	31 525	

Section 6 - Creditors' analysis

6.1 Supporting Table SC4

EC442 Umzimvubu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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	6 567								6 567	
Auditor General	0800									-	
Other	0900	2 189								2 189	
Total By Customer Type	1000	8 757	-	-	-	-	-	-	-	8 757	-

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 - M09 March

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	29 608	137 879	106 121	31 759	29.9%	117 834

EQUITABLE SHARE	106 043	117 834	117 834	29 458	115 568	88 376	27 193	30.8%	117 834	
RSC LEVIES REPLACEMENT GRANT	-	-	-	-	-	-	-	-	-	
EQUITABLE SHARES	-	-	-	-	-	-	-	-	-	
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	-	-	-	-	-	-	-	-	-	
FINANCE MANAGEMENT GRANT	1 500	1 550	1 550	150	1 037	1 163	(126)	-10.8%	-	
MUNICIPAL INFRASTRUCTURE GRANT (MIG)	-	-	-	-	-	-	-	-	-	
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)	800	890	890	-	352	668	(315)	-47.2%	-	
NATIONAL TREASURY	-	-	-	-	-	-	-	-	-	
DEPT MINERALS & ENERGY (DME)	30 000	20 000	20 000	-	19 702	15 000	4 702	31.3%	-	
DEPT SPORT & DEVELOPMENT	-	-	-	-	-	-	-	-	-	
DEPT OF PUBLIC WORKS	1 417	1 220	1 220	-	1 220	915	305	33.3%	-	
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	
Provincial Government:	2 858	1 117	1 117	-	-	838	(838)	-100.0%	-	
OFFICE OF THE PREMIER	-	-	-	-	-	-	-	-	-	
PROVINCIAL TREASURY	-	-	-	-	-	-	-	-	-	
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	2 858	1 117	1 117	-	-	838	(838)	-100.0%	-	
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	-	-	-	267	88	180	204.7%	117	
Community Based Planning	150	-	-	-	150	-	150	#DIV/0!	-	
OTHER GRANTS	-	-	-	-	117	88	30	33.8%	117	
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	29 608	138 146	107 046	31 100	29.1%	117 951
Capital Transfers and Grants										
National Government:	37 795	40 066	58 191	6 138	37 374	43 644	(6 270)	-14.4%	-	
EQUITABLE SHARES	-	-	-	-	-	-	-	-	-	
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	-	-	-	-	-	-	-	-	-	
FINANCE MANAGEMENT GRANT	-	-	-	-	-	-	-	-	-	
MUNICIPAL INFRASTRUCTURE GRANT (MIG)	37 795	40 066	58 191	6 138	37 374	43 643	(6 270)	-14.4%	-	
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)	-	-	-	-	-	533	-	-	-	
NATIONAL TREASURY	-	-	-	-	-	-	-	-	-	
DEPT MINERALS & ENERGY (DME)	-	-	-	-	-	-	-	-	-	
DEPT SPORT & DEVELOPMENT	-	-	-	-	-	-	-	-	-	
DEPT OF PUBLIC WORKS	-	-	-	-	-	-	-	-	-	
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	
Provincial Government:	5 372	8 000	8 000	641	5 996	6 000	(4)	-0.1%	-	
OFFICE OF THE PREMIER	-	-	-	-	-	-	-	-	-	
PROVINCIAL TREASURY	-	-	-	-	-	-	-	-	-	
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	5 142	8 000	8 000	641	5 996	6 000	(4)	-0.1%	-	
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		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	43 167	48 066	66 191	6 779	43 369	49 644	(6 274)	-12.6%	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	185 935	190 677	208 802	36 386	181 516	156 690	24 826	15.8%	117 951

8.2 Supporting Table C7 – Grant expenditure

EC442 Umzimvubu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year To Date actual	Year To Date budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		139 760	141 494	141 494	29 608	137 879	106 121	31 759	29.9%	117 834
EQUITABLE SHARE		106 043	117 834	117 834	29 458	115 568	88 376	27 193	30.8%	117 834
RSC LEVIES REPLACEMENT GRANT		-	-	-	-	-	-	-	-	-
EQUITABLE SHARES		-	-	-	-	-	-	-	-	-
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		-	-	-	-	-	-	-	-	-
FINANCE MANAGEMENT GRANT		1 500	1 550	1 550	150	1 037	1 163	(126)	-10.8%	-
MUNICIPAL INFRASTRUCTURE GRANT (MIG)		-	-	-	-	-	-	-	-	-
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)		800	890	890	-	352	668	(315)	-47.2%	-
NATIONAL TREASURY		-	-	-	-	-	-	-	-	-
DEPT MINERALS & ENERGY (DME)		30 000	20 000	20 000	-	19 702	15 000	4 702	31.3%	-
DEPT SPORT & DEVELOPMENT		-	-	-	-	-	-	-	-	-
DEPT OF PUBLIC WORKS		1 417	1 220	1 220	-	1 220	915	305	33.3%	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		2 858	1 117	1 117	-	-	838	(838)	-100.0%	-
OFFICE OF THE PREMIER		-	-	-	-	-	-	-	-	-
PROVINCIAL TREASURY		-	-	-	-	-	-	-	-	-
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		2 858	1 117	1 117	-	-	838	(838)	-100.0%	-
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!	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	29 608	138 029	106 958	31 071	29.0%	117 951
Capital expenditure of Transfers and Grants									
National Government:	37 795	40 066	58 191	6 138	37 374	43 644	(6 270)	-14.4%	-
EQUITABLE SHARES	-	-	-	-	-	-	-		-
COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	-	-	-	-	-	-	-		-
FINANCE MANAGEMENT GRANT	-	-	-	-	-	-	-		-
MUNICIPAL INFRASTRUCTURE GRANT (MIG)	37 795	40 066	58 191	6 138	37 374	43 643	(6 270)	-14.4%	-
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)	-	-	-	-	-	533	-		-
NATIONAL TREASURY	-	-	-	-	-	-	-		-
DEPT MINERALS & ENERGY (DME)	-	-	-	-	-	-	-		-
DEPT SPORT & DEVELOPMENT	-	-	-	-	-	-	-		-
DEPT OF PUBLIC WORKS	-	-	-	-	-	-	-		-
Other transfers and grants [insert description]	-	-	-	-	-	-	-		-
Provincial Government:	5 372	8 000	8 000	641	5 996	6 000	(4)	-0.1%	-
OFFICE OF THE PREMIER	-	-	-	-	-	-	-		-
PROVINCIAL TREASURY	-	-	-	-	-	-	-		-
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	5 142	8 000	8 000	641	5 996	6 000	(4)	-0.1%	-
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	48 066	66 191	6 779	43 369	49 644	(6 274)	-12.6%	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	185 935	190 677	208 802	36 386	181 398	156 602	24 797	15.8%	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 - M09 March

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	7 165	1 020	5 364	5 374	(10)	0%	7 165
Pension and UIF Contributions		–	1 040	1 040	88	739	780	(40)	-5%	1 040
Medical Aid Contributions		–	291	291	37	231	218	12	6%	291
Motor Vehicle Allowance		–	3 532	3 532	255	2 427	2 649	(223)	-8%	3 532
Cellphone Allowance		–	500	500	6	88	375	(287)	-77%	500
Housing Allowances		–	1 256	1 256	174	1 501	942	559	59%	1 256
Other benefits and allowances		(272)	133	133	14	90	99	(10)	-10%	133
Sub Total - Councillors		12 948	13 917	13 917	1 594	10 439	10 438	1	0%	13 917
% increase	4		7.5%	7.5%						7.5%
<u>Senior Managers of the Municipality</u>	3									
Basic Salaries and Wages		2 760	3 828	3 828	319	2 939	2 871	68	2%	3 828
Pension and UIF Contributions		188	448	448	26	228	336	(108)	-32%	448
Medical Aid Contributions		48	91	91	4	35	68	(33)	-49%	91
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		271	–	–	–	–	–	–		–
Motor Vehicle Allowance		773	1 123	1 123	84	728	842	(114)	-14%	1 123
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		537	578	578	72	622	433	189	44%	578
Other benefits and allowances		292	351	351	1	261	263	(2)	-1%	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	4 813	4 814	(1)	0%	6 419
% increase	4		31.8%	31.8%						31.8%
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		21 428	24 241	24 241	2 043	17 849	18 181	(332)	-2%	24 241
Pension and UIF Contributions		2 466	3 141	3 141	259	2 241	2 356	(115)	-5%	3 141
Medical Aid Contributions		2 428	6 731	6 731	189	1 500	5 049	(3 549)	-70%	6 731
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		457	150	150	–	–	113	(113)	-100%	150
Motor Vehicle Allowance		2 870	3 629	3 629	236	2 084	2 722	(638)	-23%	3 629
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		1 149	1 354	1 354	111	919	1 015	(96)	-9%	1 354
Other benefits and allowances		2 789	3 170	3 170	102	2 677	2 377	299	13%	3 170
Payments in lieu of leave		1 159	425	425	16	631	319	312	98%	425

Long service awards		231	35	35	-	55	26	29	111%	35
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff		34 976	42 877	42 877	2 957	27 957	32 158	(4 201)	-13%	42 877
% increase	4		22.6%	22.6%						22.6%
Total Parent Municipality		52 793	63 213	63 213	5 056	43 208	47 410	(4 202)	-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 - M09 March

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	74 037	7 787	63 420	43 078	(20 342)	-47.2%	74 037
Infrastructure - Road transport		-	56 766	73 366	7 787	45 989	42 575	(3 415)	-8.0%	73 366
Roads, Pavements & Bridges		-	56 766	73 366	7 787	45 989	42 575	(3 415)	-8.0%	73 366
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	74 671	671	-	17 431	503	(16 928)	3364.2 %	671
Generation		-	74 000	-	-	17 282	-	(17 282)	#DIV/0!	-
Transmission & Reticulation		-	-	-	-	-	-	-	70.5%	-
Street Lighting		-	671	671	-	148	503	355		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	1 147	5 428	5 523	95	1.7%	7 364
Parks & gardens	-	1 000	1 000	-	876	750	(126)	-16.8%	1 000
Sportsfields & stadia	-	-	-	44	385	-	(385)	#DIV/0!	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	23	23	-	20	17	(3)	-17.0%	23
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	6 341	6 341	1 103	4 147	4 756	609	12.8%	6 341
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	(0)	7 399	7 399	512	4 744	5 399	655	12.1%	7 399
General vehicles	-	3 450	3 450	-	1 997	2 213	215	9.7%	3 450
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	(0)	1 715	1 715	363	1 522	1 286	(236)	-18.3%	1 715
Computers - hardware/equipment	0	735	735	126	590	551	(39)	-7.1%	735
Furniture and other office equipment	0	500	500	15	199	600	401	66.9%	500
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	499	499	-	428	374	(54)	-14.5%	499
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	500	500	7	7	375	368	98.0%	500
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-

Intangibles		(0)	730	730	-	209	548	339	61.9%	730
Computers - software & programming		(0)	630	630	-	173	473	300	63.4%	630
Other		-	100	100	-	36	75	39	52.0%	100
Total Capital Expenditure on new assets	1	(0)	146 929	89 529	9 446	73 801	54 547	(19 254)	-35.3%	89 529

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 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 _____