



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

January 2015

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PART 1 – S71 MONTHLY BUDGET STATEMENT

Section 1 – Mayor’s Report

1.1 PURPOSE

The purpose of this report is to comply with MFMA reporting requirements and the Municipal Budgeting and Reporting Regulations.

1.2 BACKGROUND

In terms of the MFMA the Accounting Officer of a municipality must by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant Provincial Treasury a statement in the prescribed format on the state of the municipality’s budget reflecting the following particulars for that month and for the financial year up to the end of that month.

1.3 DISCUSSION

For the month ending 31 January 2015, the Council has operated financially as follows:

1.3.1 Monthly Budget Statement: Financial Position

The **total assets** are R 562,5m whereas the **total liabilities** are (R 117,9m) Therefore the financial position of the municipality has the **accumulated surplus** of R 444,6m as stated in the Monthly budget statement report.

1.3.2 Monthly Budget Statement: Financial Performance

The **total expenditure** for the year ended 31 January 2015 is R (72,7m) as compared to the **total revenue** of R 115,1m which resulted to an **operating surplus** of R 42,4m. When comparing financial performance with the approved budget as at 31 January 2015 which is seven months of the financial year, the operating results have been achieved as stated in the Monthly budget statement report.

1.3.3 Monthly Budget Statement: Councillor and Staff benefits

The total councillor and staff remuneration as at end January 2015 amounted to R 26,2m

- Councillors Salaries is R 8,0m
- Senior Managers salaries is R 3,6m and
- Other Municipal staff salaries is R 24,6m

1.3.4. Monthly Budget Statement: Cash Flow

The cash flow statement for one month period ending 31 January 2015 reflects the positive cash and cash equivalent of R 74,9m.

Bank and cash

The opening balance as per bank statement as at 1 January 2015 has a favourable balance of R23, 2 and the closing balance as per balance as at 31 January 2015 is R21, 2.

Investments

The Council has investments of R53, 7 m as at 31 January 2015. The investments balance is inclusive of conditional grants funding like MIG, INEG, FMG, Housing, and MSIG etc.

1.3.5 Monthly Budget Statement: Transfers and Grants

The closing balance on transfers and grants as at the end of the January 20145 amounted to R 10, 1 m. The opening balance on transfers and grants as at July 2014 amounted to R 1, 6 m. Grants received as at January 2015 amounted to R 48,5m and expenditure incurred during the year amounted to R 39,9m.

1.3.6 Monthly Budget Statement: Borrowings

External Loans

- The external loan has a balance of R 50m as at 30 June 2014. Repayment is done yearly in August amounting to R 25m.
- The ending term of DBSA loan is in August 2016.

1.4. LEGAL IMPLICATIONS

Section 71 of the Municipal Finance Management Act, No 56 of 2003 reads as follows: The Accounting Officer of a municipality must by no later than 10 working days after the end of each month submit to the council of the municipality and the relevant Provincial Treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- (a) Actual revenue, per revenue source;
- (b) Actual borrowings;
- (c) Actual expenditure, per vote;
- (d) Actual capital expenditure, per vote;
- (e) The amount of any allocations received;
- (f) Actual expenditure on those allocations gazetted in terms of Division of Revenue Act

The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.

1.5 LABOUR IMPLICATIONS

There are no additional labour implications.

1.6 FINANCIAL IMPLICATIONS

Financial implications are as detailed in the report.

1.7 RISKS

The risk of non-submitting the report to the Council, Provincial and National Treasury will result to non-compliance which might lead to qualification by Auditor General and withholding of funds by National Treasury

Section 2 – Resolutions

IN-YEAR REPORTS 2014/2015

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

RECOMMENDATION:

That the Monthly budget statement report of the Budget and Treasury Office in terms of the Section 71 of the Municipal Finance Management Act and Monthly financial statements for the month ending 31 January 2015 be noted and accepted by the council.

Section 3 – Executive Summary

3.1 Introduction

As stated May Mayor's report has been prepared in accordance with the Municipal Budget and Reporting Regulations.

3.2 Consolidated performance

3.2.1 Against annual budget (original approved) Revenue by Source

The performance of revenue is good as this period under reporting we have received part of grants transfers, which resulted to an achievement of 62% for revenue.

Operating Expenditure

Current expenditure is 38%, R72, 7 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 64% 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 January 2015

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 20% below YTD budget

Capital expenditure performance currently reflects a variance of 6% above YTD budget Actuals.

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

EC442 Umzimvubu - Table C1 Monthly Budget Statement Summary - M07 January

Description	2013/14	Budget Year 2014/15							
	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	8 468	10 000	10 000	419	6 851	5 833	1 018	17%	10 000
Service charges	1 326	2 500	2 500	118	837	1 458	(621)	-43%	2 500
Investment revenue	3 173	1 900	1 900	711	1 693	1 108	585	53%	1 900
Transfers recognised - operational	122 934	136 804	136 804	435	102 467	79 802	22 665	28%	136 804
Other own revenue	16 373	25 341	25 341	672	6 046	14 782	(8 736)	-59%	25 341
Total Revenue (excluding capital transfers and contributions)	152 274	176 545	176 545	2 355	117 894	102 984	14 910	14%	176 545
Employee costs	45 599	52 380	52 380	3 805	28 252	30 555	(2 303)	-8%	52 380
Remuneration of Councillors	13 848	14 658	14 658	1 150	8 041	8 550	(510)	-6%	14 658
Depreciation & asset impairment	30 206	31 860	31 860	-	16 654	18 585	(1 931)	-10%	31 860
Finance charges	1 915	21	21	1	4	12	(9)	-71%	21
Materials and bulk purchases	-	-	-	-	-	-	-	-	-
Transfers and grants	3 371	4 559	4 559	118	1 670	2 659	(989)	-37%	4 559
Other expenditure	71 844	84 319	84 319	4 083	34 781	49 186	(14 405)	-29%	84 319
Total Expenditure	166 784	187 797	187 797	9 157	89 402	109 548	(20 146)	-18%	187 797
Surplus/(Deficit)	(14 510)	(11 252)	(11 252)	(6 802)	28 492	(6 564)	35 056	-534%	(11 252)
Transfers recognised - capital	94 214	72 921	72 921	-	44 930	42 537	2 393	6%	72 921
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
	79 704	61 669	61 669	(6 802)	73 422	35 973	37 448	104%	61 669
Surplus/(Deficit) after capital transfers & contributions									
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	79 704	61 669	61 669	(6 802)	73 422	35 973	37 448	104%	61 669
Capital expenditure & funds sources									
Capital expenditure	(0)	80 423	100 820	2 298	39 430	46 914	(7 484)	-16%	80 423
Capital transfers recognised	(0)	80 423	78 950	2 298	30 500	46 914	(16 414)	-35%	80 423
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	21 870	-	8 930	-	8 930	#DIV/0!	-
Total sources of capital funds	(0)	80 423	100 820	2 298	39 430	46 914	(7 484)	-16%	80 423
Financial position									
Total current assets	64 979	69 187	69 187	-	108 640	-	-	-	69 187
Total non current assets	410 359	263 246	216 902	-	453 890	-	-	-	263 246
Total current liabilities	35 253	33 055	33 055	-	81 267	-	-	-	33 055
Total non current liabilities	39 996	28 164	28 164	-	36 635	-	-	-	28 164
Community wealth/Equity	400 090	271 214	224 870	-	444 627	-	-	-	271 214
Cash flows									
Net cash from (used) operating	75 567	105 161	105 161	(6 433)	91 649	61 344	(30 305)	-49%	366 595
Net cash from (used) investing	(124 980)	(80 161)	(80 161)	51	(34 153)	(46 761)	(12 608)	27%	(136 611)
Net cash from (used) financing	49 619	(17 626)	(17 626)	(2 247)	(25 000)	(10 282)	14 718	-143%	(100 000)
Cash/cash equivalents at the month/year end	49 717	56 885	50 424	-	74 972	53 813	(21 160)	-39%	172 460
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	2 085	1 175	336	(293)	29 348	-	-	-	32 650
Creditors Age Analysis									
Total Creditors	560	16	259	517	-	-	-	-	1 352

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

EC442 Umzimvubu - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M07 January

Description	Ref	2013/14	Budget Year 2014/15							
		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		140 365	170 057	170 057	1 751	109 777	99 200	10 577	11%	170 057
Executive and council		150	150	150	435	435	88	348	397%	150
Budget and treasury office		140 038	169 517	169 517	1 312	109 300	98 885	10 415	11%	169 517
Corporate services		177	391	391	4	42	228	(186)	-82%	391
Community and public safety		11 416	5 746	5 746	456	2 642	3 352	(710)	-21%	5 746
Community and social services		125	652	652	33	101	380	(280)	-74%	652
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		11 291	5 094	5 094	423	2 541	2 971	(430)	-14%	5 094
Economic and environmental services		86 067	70 913	70 913	29	1 899	41 366	(39 467)	-95%	70 913
Planning and development		1 788	340	340	11	39	199	(159)	-80%	340
Road transport		84 279	70 572	70 572	18	1 859	41 167	(39 308)	-95%	70 572
Environmental protection		-	-	-	-	-	-	-		-
Trading services		8 641	2 750	2 750	118	837	1 604	(767)	-48%	2 750
Waste management		8 641	2 750	2 750	118	837	1 604	(767)	-48%	2 750
Other	4	-	-	-	-	-	-	-		-
Total Revenue - Standard	2	246 488	249 466	249 466	2 355	115 154	145 522	(30 367)	-21%	249 466
Expenditure - Standard	-									
Governance and administration		97 821	118 318	118 318	4 078	38 603	69 019	(30 416)	-44%	118 318
Executive and council		29 696	33 151	33 151	1 979	17 449	19 338	(1 889)	-10%	33 151
Budget and treasury office		53 150	68 848	68 848	1 159	13 092	40 161	(27 069)	-67%	68 848
Corporate services		14 975	16 319	16 319	939	8 061	9 520	(1 458)	-15%	16 319
Community and public safety		29 165	26 196	26 196	1 890	14 683	15 281	(598)	-4%	26 196
Community and social services		10 509	11 028	11 028	738	6 370	6 433	(63)	-1%	11 028
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		18 656	15 169	15 169	1 152	8 313	8 848	(535)	-6%	15 169
Economic and environmental services		27 619	30 574	30 574	2 123	13 200	17 835	(4 635)	-26%	30 574
Planning and development		9 633	14 132	14 132	1 242	6 217	8 244	(2 026)	-25%	14 132
Road transport		17 986	16 442	16 442	881	6 983	9 591	(2 608)	-27%	16 442
Environmental protection		-	-	-	-	-	-	-		-
Trading services		12 179	12 709	12 709	1 066	6 262	7 414	(1 151)	-16%	12 709
Waste management		12 179	12 709	12 709	1 066	6 262	7 414	(1 151)	-16%	12 709
Other		-	-	-	-	-	-	-		-
Total Expenditure - Standard	3	166 784	187 797	187 797	9 157	72 748	109 548	(36 800)	-34%	187 797
Surplus/ (Deficit) for the year		79 704	61 669	61 669	(6 802)	42 406	35 973	6 432	18%	61 669

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) - M07 January

Vote Description	Ref	2013/14	Budget Year 2014/15							
		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		152	650	650	435	440	379	61	16.1%	650
Vote 2 - Budget and Treasury		140 038	169 517	169 517	1 312	109 300	98 885	10 415	10.5%	169 517
Vote 3 - Corporate Services		177	391	391	4	42	228	(186)	-81.7%	391
Vote 4 - Local Economic Development		1 788	340	340	11	39	199	(159)	-80.2%	340
Vote 5 - Infrastructure and Planning		84 279	70 572	70 572	18	1 859	41 167	(39 308)	-95.5%	70 572
Vote 6 - Community and Social Services		123	152	152	33	95	89	7	7.7%	152
Vote 7 - Waste Management		8 641	2 750	2 750	118	837	1 604	(767)	-47.8%	2 750
Vote 8 - Public Safety		11 291	5 094	5 094	423	2 541	2 971	(430)	-14.5%	5 094
Total Revenue by Vote	2	246 488	249 466	249 466	2 355	115 154	145 522	(30 367)	-20.9%	249 466
Expenditure by Vote	1									
Vote 1 - Executive and Council		37 525	41 699	41 699	2 510	21 964	24 325	(2 361)	-9.7%	41 699
Vote 2 - Budget and Treasury		53 150	68 848	68 848	1 159	13 092	40 161	(27 069)	-67.4%	68 848
Vote 3 - Corporate Services		14 975	16 319	16 319	939	8 061	9 520	(1 458)	-15.3%	16 319
Vote 4 - Local Economic Development		9 633	14 132	14 132	1 242	6 217	8 244	(2 026)	-24.6%	14 132
Vote 5 - Infrastructure and Planning		17 986	16 442	16 442	881	6 983	9 591	(2 608)	-27.2%	16 442
Vote 6 - Community and Social Services		2 680	2 479	2 479	207	1 855	1 446	409	28.3%	2 479
Vote 7 - Waste Management		12 179	12 709	12 709	1 066	6 262	7 414	(1 151)	-15.5%	12 709
Vote 8 - Public Safety		18 656	15 169	15 169	1 152	8 313	8 848	(535)	-6.0%	15 169
Total Expenditure by Vote	2	166 784	187 797	187 797	9 157	72 748	109 548	(36 800)	-33.6%	187 797
Surplus/ (Deficit) for the year	2	79 704	61 669	61 669	(6 802)	42 406	35 973	6 432	17.9%	61 669

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

EC442 Umzimvubu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	2013/14	Budget Year 2014/15							
		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		8 468	10 000	10 000	419	6 851	5 833	1 018	17%	10 000
Service charges - refuse revenue		1 326	2 500	2 500	118	837	1 458	(621)	-43%	2 500
Service charges - other		-	-	-	-	-	-	-		-
Rental of facilities and equipment		1 804	1 497	1 497	60	111	873	(762)	-87%	1 497
Interest earned - external investments		3 173	1 900	1 900	711	1 693	1 108	585	53%	1 900
Interest earned - outstanding debtors		1 139	1 300	1 300	130	866	758	108	14%	1 300
Dividends received		-	-	-	-	-	-	-		-
Fines		7 011	800	800	59	276	467	(190)	-41%	800
Licences and permits		2 681	2 557	2 557	247	1 340	1 492	(152)	-10%	2 557
Agency services		1 393	1 310	1 310	106	801	764	37	5%	1 310
Transfers recognised - operational		122 934	136 804	136 804	435	102 467	79 802	22 665	28%	136 804
Other revenue		1 947	17 615	17 615	69	463	10 275	(9 812)	-95%	17 615
Gains on disposal of PPE		397	262	262	-	2 188	153	2 036	1333%	262
		152 274	176 545	176 545	2 355	117 894	102 984	14 910	14%	176 545
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		45 599	52 380	52 380	3 805	28 252	30 555	(2 303)	-8%	52 380
Remuneration of councillors		13 848	14 658	14 658	1 150	8 041	8 550	(510)	-6%	14 658
Debt impairment		2 250	11 894	11 894	-	-	6 938	(6 938)	-100%	11 894
Depreciation & asset impairment		30 206	31 860	31 860	-	16 654	18 585	(1 931)	-10%	31 860
Finance charges		1 915	21	21	1	4	12	(9)	-71%	21
Contracted services		5 646	6 203	6 203	427	3 564	3 618	(55)	-2%	6 203
Transfers and grants		3 371	4 559	4 559	118	1 670	2 659	(989)	-37%	4 559
Other expenditure		63 623	66 222	66 222	3 656	31 218	38 629	(7 412)	-19%	66 222
Loss on disposal of PPE		325	-	-	-	-	-	-		-
		166 784	187 797	187 797	9 157	89 402	109 548	(20 146)	-18%	187 797
Surplus/(Deficit)										
Transfers recognised - capital		94 214	72 921	72 921	-	44 930	42 537	2 393	0	72 921
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		79 704	61 669	61 669	(6 802)	73 422	35 973	-		61 669
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		79 704	61 669	61 669	(6 802)	73 422	35 973	-		61 669

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) - M07 January

Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		0	840	840	8	421	490	(69)	-14%	840
Vote 2 - Budget and Treasury		(0)	1 300	1 300	-	95	758	(664)	-88%	1 300
Vote 3 - Corporate Services		(0)	4 240	4 240	-	208	2 473	(2 265)	-92%	4 240
Vote 4 - Local Economic Development		0	5 126	5 126	-	185	2 990	(2 805)	-94%	5 126
Vote 5 - Infrastructure and Planning		(0)	62 447	82 844	1 945	37 626	36 427	1 199	3%	62 447
Vote 6 - Community and Social Services		0	30	30	-	(0)	18	(18)	-100%	30
Vote 7 - Waste Management		0	3 590	3 590	325	396	2 094	(1 698)	-81%	3 590
Vote 8 - Public Safety		(0)	2 851	2 851	20	499	1 663	(1 165)	-70%	2 851
Total Capital single-year expenditure	4	(0)	80 423	100 820	2 298	39 430	46 914	(7 484)	-16%	80 423
Total Capital Expenditure		(0)	80 423	100 820	2 298	39 430	46 914	(7 484)	-16%	80 423
Capital Expenditure - Standard Classification										
Governance and administration		(0)	6 380	6 380	8	724	3 721	(2 998)	-81%	6 380
Executive and council		0	840	840	8	421	490	(69)	-14%	840
Budget and treasury office		(0)	1 300	1 300	-	95	758	(664)	-88%	1 300
Corporate services		(0)	4 240	4 240	-	208	2 473	(2 265)	-92%	4 240
Community and public safety		(0)	2 881	2 881	20	499	1 681	(1 182)	-70%	2 881
Community and social services		0	30	30	-	(0)	18	(18)	-100%	30
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		(0)	2 851	2 851	20	499	1 663	(1 165)	-70%	2 851
Economic and environmental services		(0)	67 572	108 366	1 945	37 812	39 417	(1 606)	-4%	67 572
Planning and development		0	5 126	5 126	-	185	2 990	(2 805)	-94%	5 126
Road transport		(0)	62 447	103 241	1 945	37 626	36 427	1 199	3%	62 447
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		0	3 590	3 590	325	396	2 094	(1 698)	-81%	3 590
Waste management		0	3 590	3 590	325	396	2 094	(1 698)	-81%	3 590
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	(0)	80 423	121 217	2 298	39 430	46 914	(7 484)	-16%	80 423
Funded by:										
National Government		(0)	80 423	78 950	2 298	30 500	46 914	(16 414)	-35%	80 423
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		(0)	80 423	78 950	2 298	30 500	46 914	(16 414)	-35%	80 423
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	21 870	-	8 930	-	8 930	#DIV/0!	-
Total Capital Funding		(0)	80 423	100 820	2 298	39 430	46 914	(7 484)	-16%	80 423

4.1.6 Table C6: Monthly Budget Statement - Financial Position

EC442 Umzimvubu - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		22 674	32 235	32 235	13 522	32 235
Call investment deposits		20 313	31 471	31 471	78 180	31 471
Consumer debtors		4 263	3 479	3 479	6 935	3 479
Other debtors		17 230	1 437	1 437	8 665	1 437
Current portion of long-term receivables		121	113	113	121	113
Inventory		378	452	452	1 217	452
Total current assets		64 979	69 187	69 187	108 640	69 187
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		20 412	29 922	14 286	20 412	29 922
Investments in Associate		-	-	-	-	-
Property, plant and equipment		388 551	230 935	201 601	431 830	230 935
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		1 379	2 371	997	1 631	2 371
Other non-current assets		18	18	18	18	18
Total non current assets		410 359	263 246	216 902	453 890	263 246
TOTAL ASSETS		475 339	332 433	286 089	562 530	332 433
LIABILITIES						
Current liabilities	-					
Bank overdraft		-	-	-	-	-
Borrowing		17 593	15 863	15 863	17 593	15 863
Consumer deposits		-	-	-	-	-
Trade and other payables		17 525	17 119	17 119	63 540	17 119
Provisions		135	73	73	135	73
Total current liabilities		35 253	33 055	33 055	81 267	33 055
Non current liabilities						
Borrowing		32 995	17 375	17 375	32 995	17 375
Provisions		7 001	10 789	10 789	3 640	10 789
Total non current liabilities		39 996	28 164	28 164	36 635	28 164
TOTAL LIABILITIES		75 249	61 219	61 219	117 903	61 219
NET ASSETS	2	400 090	271 214	224 870	444 627	271 214
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		400 090	271 214	224 870	444 627	271 214
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	400 090	271 214	224 870	444 627	271 214

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

EC442 Umzimvubu - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	2013/14	Budget Year 2014/15							
		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		19 276	36 279	36 279	1 209	11 549	21 163	(9 614)	-45%	46 195
Government - operating		116 295	136 804	136 804	435	102 467	79 802	22 665	28%	409 868
Government - capital		94 247	72 921	72 921	-	44 930	42 537	2 393	6%	179 720
Interest		3 173	3 200	3 200	711	1 693	1 867	(174)	-9%	6 772
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(153 101)	(139 463)	(139 463)	(8 669)	(67 316)	(81 353)	(14 037)	17%	(269 265)
Finance charges		(1 776)	(21)	(21)	(1)	(4)	(12)	(9)	71%	(14)
Transfers and Grants		(2 547)	(4 559)	(4 559)	(118)	(1 670)	(2 659)	(989)	37%	(6 682)
NET CASH FROM/(USED) OPERATING ACTIVITIES		75 567	105 161	105 161	(6 433)	91 649	61 344	30 305	49%	366 595
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 030	262	262	-	-	153	(153)	-100%	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	-	-	-	-	51	5 277	-	5 277	#DIV/0!	21 109
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(128 010)	(80 423)	(80 423)	-	(39 430)	(46 914)	(7 484)	16%	(157 720)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(124 980)	(80 161)	(80 161)	51	(34 153)	(46 761)	(12 608)	27%	(136 611)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	(2 247)	-	-	-		-
Borrowing long term/refinancing		49 619	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	(17 626)	(17 626)	-	(25 000)	(10 282)	14 718	-143%	(100 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		49 619	(17 626)	(17 626)	(2 247)	(25 000)	(10 282)	14 718	-143%	(100 000)
NET INCREASE/ (DECREASE) IN CASH HELD		206	7 374	7 374	(8 629)	32 496	4 302			129 984
Cash/cash equivalents at beginning:		49 512	49 511	43 050	-	42 476	49 511	-		42 476
Cash/cash equivalents at month/year end:		49 717	56 885	50 424	-	74 972	53 813	-		172 460

PART 2 – SUPPORTING DOCUMENTATION

EC442 Umzimvubu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

Description of financial indicator	Basis of calculation	Ref	2013/14	Budget Year 2014/15			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.1%	17.0%	17.0%	0.0%	7.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		17.0%	18.6%	22.4%	25.7%	18.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	184.3%	209.3%	209.3%	133.7%	209.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		121.9%	192.7%	192.7%	112.8%	192.7%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		14.2%	2.8%	2.8%	13.3%	2.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29.9%	29.7%	29.7%	24.0%	29.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		21.1%	18.1%	18.1%	0.0%	8.3%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	-					
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

Section 5 – Debtors' analysis

EC442 Umzimvubu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description	NT Code	Budget Year 2014/15										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
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	370	330	310	292	24 008					25 311	24 300	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-					-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	104	95	89	86	5 003					5 378	5 089	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-					-	-	-	-
Interest on Arrear Debtor Accounts	1810	1 617	764	-	-	-					2 380	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-					-	-	-	-
Other	1900	(6)	(14)	(63)	(672)	337					(419)	(335)	-	-
Total By Income Source	2000	2 085	1 175	336	(293)	29 348	-	-	-	-	32 650	29 054	-	-
2013/14 - totals only											-	-		
Debtors Age Analysis By Customer Group														
Organs of State	2200	653	22	21	(498)	6 185					6 384	5 687	-	-
Commercial	2300	156	894	66	116	9 063					10 295	9 180	-	-
Households	2400	1 275	259	249	89	14 099					15 971	14 188	-	-
Other	2500										-	-	-	-
Total By Customer Group	2600	2 085	1 175	336	(293)	29 348	-	-	-	-	32 650	29 054	-	-

Section 6 - Creditors' analysis

6.1 Supporting Table SC4

Description	NT Code	Budget Year 2014/15								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
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	560	16	259	517					1 352
Auditor General	0800									-
Other	0900									-
Total By Customer Type	1000	560	16	259	517	-	-	-	-	1 352

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

EC442 Umzimvubu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
OPERATING - DROUGHT RELIEVE		3 Months	Call Deposit	3 Months	-	0.0%	-	236	236
OPERATING - ELECTRICAL GUARANTEE		3 Months	Call Deposit	3 Months	-	0.0%	247	-	247
OPERATING - MUNICIPAL SUPPORT PROGRAMME		3 Months	Call Deposit	3 Months	-	0.0%	-	-	-
OPERATING - GENERAL		3 Months	Call Deposit	3 Months	-	0.0%	31 423	389	31 812
OPERATING - PLANNING & SURVEY		3 Months	Call Deposit	3 Months	-	0.0%	0	-	0
OPERATING - SERVICE DELIVERY RESERVE		3 Months	Call Deposit	3 Months	-	0.0%	25 035	0	25 035
UNSPENT GRANTS - DEDEA PROJECTS		3 Months	Call Deposit	3 Months	-	0.0%	483	5	488
UNSPENT GRANTS - FINANCIAL MANAGEMENT GRANT (FMG)		3 Months	Call Deposit	3 Months	-	0.0%	3	0	3
UNSPENT GRANTS - MUNICIPAL INFRASTRUCTURE GRANT (MIG)		3 Months	Call Deposit	3 Months	-	0.0%	4	0	4
UNSPENT GRANTS - MUNICIPAL SYSTEMS IMPROVEMENT GRANT (MSIG)		3 Months	Call Deposit	3 Months	-	0.0%	1	0	1
UNSPENT GRANTS - ELECTRIFICATION PROGRAMME		3 Months	Call Deposit	3 Months	-	0.0%	288	3	291
OPERATING ACCOUNT		3 Months	Notice Deposit	3 Months	-	0.0%	-	-	-
Municipality sub-total					-		57 484	633	58 118

Section 8 – Allocation and grant receipts & expenditure

8.1 Supporting Table SC6 – Grant receipts

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		138 343	121 917	121 917	-	102 894	117 834	(14 940)	-12.7%	117 834
EQUITABLE SHARE		106 043	117 834	117 834	-	99 289	117 834	(18 545)	-15.7%	117 834
FINANCE MANAGEMENT GRANT		1 500	1 600	1 600	-	1 600	-	1 600	#DIV/0!	-
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)		800	890	890	-	890	-	890	#DIV/0!	-
DEPT MINERALS & ENERGY (DME)		30 000	-	-	-	-	-	-	-	-
DEPT OF PUBLIC WORKS		-	1 593	1 593	-	1 115	-	1 115	#DIV/0!	-
Other transfers and grants [insert description]										
Provincial Government:		2 858	1 117	2 000	(610)	8 213	-	8 213	#DIV/0!	-
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		2 858	1 117	2 000	(610)	8 213	-	8 213	#DIV/0!	-
Other grant providers:		150	150	150	435	435	249	186	74.7%	549
Community Based Planning		150	150	150	435	435	(150)	585	-390.0%	150
OTHER GRANTS		-	-	-	-	-	399	(399)	-100.0%	399
Total Operating Transfers and Grants	5	141 351	123 184	124 067	(175)	111 542	118 083	(6 541)	-5.5%	118 383
Capital Transfers and Grants										
National Government:		37 795	68 594	78 594	-	44 954	-	44 954	#DIV/0!	-
MUNICIPAL INFRASTRUCTURE GRANT (MIG)		37 795	43 594	43 594	-	19 954	-	19 954	#DIV/0!	-
DEPT MINERALS & ENERGY (DME)		-	25 000	35 000	-	25 000	-	25 000	#DIV/0!	-
Provincial Government:		521	-	-	-	-	-	-	-	-
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)		521	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	106	-	106	#DIV/0!	-
LOCAL GOVERNMENT EDUCATION FUND		-	-	-	-	106	-	106	#DIV/0!	-
Total Capital Transfers and Grants	5	38 316	68 594	78 594	-	45 060	-	45 060	#DIV/0!	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	179 667	191 778	202 661	(175)	156 602	118 083	38 519	32.6%	118 383

8.2 Supporting Table C7 – Grant expenditure

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
-										
Operating expenditure of Transfers and Grants										
National Government:		138 465	121 917	121 917	(0)	100 416	117 834	(17 418)	-14.8%	117 834
EQUITABLE SHARE		106 043	117 834	117 834	-	99 289	117 834	(18 545)	-15.7%	117 834
FINANCE MANAGEMENT GRANT		1 500	1 600	1 600	(0)	1 125	-	1 125	#DIV/0!	-
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)		922	890	890	-	2	-	2	#DIV/0!	-
DEPT MINERALS & ENERGY (DME)		30 000	-	-	-	-	-	-	-	-
DEPT OF PUBLIC WORKS		-	1 593	1 593	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		3 149	1 117	1 117	610	1 115	-	1 115	#DIV/0!	-
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		2 858	1 117	1 117	610	1 115	-	1 115	#DIV/0!	-
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)		291	-	-	-	-	-	-	-	-
Other grant providers:		150	150	150	435	435	249	186	74.7%	549
Community Based Planning		150	150	150	435	435	(150)	585	-390.0%	150
OTHER GRANTS		-	-	-	-	-	399	(399)	-100.0%	399
Total operating expenditure of Transfers and Grants:		141 764	123 184	123 184	1 045	101 966	118 083	(16 117)	-13.6%	118 383
Capital expenditure of Transfers and Grants										
National Government:		19 677	68 594	78 594	-	44 954	-	44 954	#DIV/0!	-
MUNICIPAL INFRASTRUCTURE GRANT (MIG)		19 677	43 594	43 594	-	19 954	-	19 954	#DIV/0!	-
DEPT MINERALS & ENERGY (DME)		-	25 000	35 000	-	25 000	-	25 000	#DIV/0!	-
		10 744	-	-	820	-	-	-	-	-
Provincial Government:		5 372	-	-	210	-	-	-	-	-
OFFICE OF THE PREMIER		-	-	-	-	-	-	-	-	-
PROVINCIAL TREASURY		5 142	-	-	-	-	-	-	-	-
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		230	-	-	610	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	(400)	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
LOCAL GOVERNMENT EDUCATION FUND		-	-	-	(400)	-	-	-	-	-
Total capital expenditure of Transfers and Grants		25 049	68 594	78 594	210	44 954	-	44 954	#DIV/0!	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		166 812	191 778	201 778	1 255	146 920	118 083	28 837	24.4%	118 383

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

9.1 Supporting Table SC8

Summary of Employee and Councilor remuneration	Ref	2013/14	Budget Year 2014/15							
		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		7 121	7 292	7 292	586	4 101	4 254	(153)	-4%	7 292
Pension and UIF Contributions		1 003	1 087	1 087	88	607	634	(26)	-4%	1 087
Medical Aid Contributions		343	394	394	37	263	230	33	15%	394
Motor Vehicle Allowance		3 191	3 375	3 375	255	1 785	1 969	(184)	-9%	3 375
Cellphone Allowance		57	-	-	5	25	-	25	#DIV/0!	-
Housing Allowances		2 024	2 437	2 437	175	1 217	1 421	(204)	-14%	2 437
Other benefits and allowances		119	73	73	10	68	43	26	61%	73
Sub Total - Councillors		13 857	14 658	14 658	1 154	8 066	8 550	(484)	-6%	14 658
% increase	4		5.8%	5.8%						5.8%
<u>Senior Managers of the Municipality</u>	3									
Basic Salaries and Wages		3 912	4 230	4 230	319	2 102	2 467	(365)	-15%	4 230
Pension and UIF Contributions		306	491	491	27	180	287	(107)	-37%	491
Medical Aid Contributions		47	121	121	4	28	71	(43)	-60%	121
Performance Bonus		367	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		980	999	999	84	548	583	(35)	-6%	999
Housing Allowances		837	691	691	72	470	403	67	17%	691
Other benefits and allowances		264	348	348	1	326	203	123	61%	348
Sub Total - Senior Managers of Municipality		6 712	6 880	6 880	506	3 654	4 013	(359)	-9%	6 880
% increase	4		2.5%	2.5%						2.5%
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		23 941	26 329	26 329	2 290	15 528	15 358	169	1%	26 329
Pension and UIF Contributions		3 011	3 428	3 428	285	1 970	2 000	(30)	-1%	3 428
Medical Aid Contributions		2 061	6 953	6 953	205	1 340	4 056	(2 715)	-67%	6 953
Performance Bonus		478	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		2 805	2 617	2 617	226	1 604	1 526	78	5%	2 617
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		1 241	2 160	2 160	126	844	1 260	(416)	-33%	2 160
Other benefits and allowances		3 043	3 160	3 160	144	2 808	1 843	965	52%	3 160
Payments in lieu of leave		2 265	669	669	18	411	390	20	5%	669
Long service awards		34	185	185	-	68	108	(40)	-37%	185
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		38 878	45 500	45 500	3 295	24 573	26 542	(1 969)	-7%	45 500
% increase	4		17.0%	17.0%						17.0%
Total Parent Municipality		59 447	67 038	67 038	4 955	36 293	39 106	(2 812)	-7%	67 038
			12.8%	12.8%						12.8%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		59 447	67 038	67 038	4 955	36 293	39 106	(2 812)	-7%	67 038
% increase	4		12.8%	12.8%						12.8%
TOTAL MANAGERS AND STAFF		45 590	52 380	52 380	3 801	28 227	30 555	(2 328)	-8%	52 380

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

Description	Ref	2013/14	Budget Year 2014/15							
		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		1 074	1 200	1 200	(19)	283	700	417	59.5%	1 200
Infrastructure - Road transport		1 074	1 200	1 200	(19)	283	700	417	59.5%	1 200
<i>Roads, Pavements & Bridges</i>		1 074	1 200	1 200	(19)	283	700	417	59.5%	1 200
Community		473	262	262	9	65	153	88	57.2%	262
Fire, safety & emergency		17	32	32	9	19	19	(1)	-4.2%	32
Other		456	231	231	-	46	134	88	65.7%	231
Other assets		785	1 312	1 312	101	389	765	377	49.2%	1 312
General vehicles		95	397	397	-	30	232	201	86.9%	397
Specialised vehicles		-	-	-	-	-	-	-	-12.5%	-
Plant & equipment		67	114	114	-	75	66	(8)	100.0%	114
Computers - hardware/equipment		81	147	147	-	-	86	86	100.0%	147
Furniture and other office equipment		-	5	5	-	-	3	3	100.0%	5
Civic Land and Buildings		541	650	650	101	284	379	95	25.1%	650
Total Repairs and Maintenance Expenditure		2 332	2 775	2 775	91	738	1 619	881	54.4%	2 775

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 August 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 January 2015 budget statement of 2014 / 2015 financial year 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 _____

I, KS Pangwa, the Mayor of Umzimvubu Municipality, hereby certify that –

- the January 2015 budget statement of 2014 / 2015 financial year has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name _____

Honorable Mayor of Umzimvubu Municipality (EC442)

Signature _____

Date _____