



UMZIMVUBU
— LOCAL MUNICIPALITY —

In-Year Report of the Municipality

Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 May 2009.

Monthly Budget Statement July 2014

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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 July 2014, the Council has operated financially as follows:

1.3.1 Monthly Budget Statement: Financial Position

The **total assets** are R 344,3m whereas the **total liabilities** are (R 21,3m) Therefore the financial position of the municipality has the **accumulated surplus** of R 248,7m as stated in the Monthly budget statement report.

1.3.2 Monthly Budget Statement: Financial Performance

The **total expenditure** for the month ended 31 July 2014 is R (11,9m) as compared to the **total revenue** of R 86,3m which resulted to an **operating surplus** of R 74,3m. When comparing financial performance with the approved budget as at 31 July 2014 which is one month 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 July 2014 amounted to R 4,9m

- Councillors Salaries is R 1,1m
- Senior Managers salaries is R 0,535m and
- Other Municipal staff salaries is R 3,252m

1.3.4. Monthly Budget Statement: Cash Flow

The cash flow statement for one month period ending 31 July 2014 reflects the positive cash and cash equivalent of R 13,929m.

Bank and cash

The opening balance as per bank statement as at 1 July 2014 has a favourable balance of R24, 969, 361.55 and the closing balance as per balance as at 31 July 2014 is R9, 373, 389.65.

Investments

The Council has investments of R73, 1 m as at 31 July 2014. The investments balance is inclusive of conditional grants funding like MIG, INEG, FMG, Housing, and MSIG etc.

1.3.5 Monthly Budget Statement: Debtors

The opening balance for outstanding debtors as at 01 July 2014 amounted to R 35,7m; total billing amounted to R892, 403 and total collected amounted to R1, 7m. The outstanding debtors as at 31 July 2014 amounted to R 34,8m.

1.3.6 Monthly Budget Statement: Transfers and Grants

The closing balance on transfers and grants at the end of the July 2014 amounted to R 32,0m. Grants received for this month amounted to R 80,5m. Expenditure incurred during the year amounted to R 53,9m.

1.3.7 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 18,9m.
- 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 July 2014 be noted and accepted by the council.

Section 3 – Executive Summary

3.1 Introduction

As stated Mayor's report May 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 34% for revenue.

Operating Expenditure

Current expenditure is 7%, R11, 9 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 1% millions which is a good performance as most projects are on their completion stage.

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 July 2014

3.4 Remedial or corrective steps

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

3.5 Conclusion

Performance of revenue by source compared to budget is good.

Operating expenditure currently reflects a variance of 1% below YTD budget

Capital expenditure performance currently reflects a variance of 7% below YTD budget

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

EC442 Umzimvubu - Table C1 Monthly Budget Statement Summary - M01 July

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	4 342	4 342	5 658	(1 316)	-23%	10 000
Service charges	1 326	2 500	2 500	124	124	2 376	(2 252)	-95%	2 500
Investment revenue	3 173	1 900	1 900	99	99	1 801	(1 702)	-95%	3 200
Transfers recognised - operational	116 415	136 804	136 804	55 500	55 500	81 304	(25 804)	-32%	136 804
Other own revenue	12 154	25 341	25 341	1 248	1 248	24 092	(22 844)	-95%	25 341
Total Revenue (excluding capital transfers and contributions)	141 536	176 545	176 545	61 313	61 313	115 232	(53 919)	-47%	177 845
Employee costs	46 008	52 558	52 558	3 792	3 792	48 765	(44 973)	-92%	52 558
Remuneration of Councillors	13 823	14 658	14 658	1 142	1 142	13 516	(12 374)	-92%	14 658
Depreciation & asset impairment	26 643	31 860	31 860	-	-	31 860	(31 860)	-100%	31 860
Finance charges	1 776	21	21	-	-	21	(21)	-100%	21
Materials and bulk purchases	-	-	-	-	-	-	-	-	-
Transfers and grants	2 547	4 559	4 559	-	-	4 559	(4 559)	-	4 559
Other expenditure	75 830	84 142	84 142	7 056	7 056	77 086	(70 030)	-91%	84 142
Total Expenditure	166 627	187 797	187 797	11 990	11 990	175 807	(163 817)	-93%	187 797
Surplus/(Deficit)	(25 091)	(11 252)	(11 252)	49 323	49 323	(60 575)	109 899	-181%	(9 952)
Transfers recognised - capital	94 247	72 921	72 921	25 000	25 000	47 921	(22 921)	-48%	72 921
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
	69 156	61 669	61 669	74 323	74 323	(12 654)	86 978	-687%	62 969
Surplus/(Deficit) after capital transfers & contributions									
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	69 156	61 669	61 669	74 323	74 323	(12 654)	86 978	-687%	62 969
Capital expenditure & funds sources									
Capital expenditure	122 147	80 423	80 423	1 097	1 097	79 326	(78 230)	-99%	80 423
Capital transfers recognised	122 147	80 423	80 423	1 097	1 097	79 326	(78 230)	-99%	80 423
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	122 147	80 423	80 423	1 097	1 097	79 326	(78 230)	-99%	80 423
Financial position									
Total current assets	49 559	69 187	69 187		122 050				69 187
Total non current assets	344 956	263 246	216 902		222 293				263 246
Total current liabilities	31 028	33 055	33 055		10 752				33 055
Total non current liabilities	43 358	28 164	28 164		10 569				28 164
Community wealth/Equity	320 130	252 743	252 743		248 717				309 997
Cash flows									
Net cash from (used) operating	75 567	105 161	105 161	81 491	81 344	23 818	57 526	242%	951 476
Net cash from (used) investing	(124 980)	(80 161)	(80 161)	2 324	2 086	(82 247)	84 333	-103%	25 033
Net cash from (used) financing	49 619	(17 626)	(17 626)	(50 000)	(50 000)	(17 626)	(32 374)	184%	(600 000)
Cash/cash equivalents at the month/year end	49 717	90 470	90 470	-	83 147	7 040	76 107	1081%	426 226
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	3 976	233	459	449	(66)	29 922	-	-	34 973
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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

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

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		140 358	170 057	170 057	60 578	60 578	109 479	(48 901)	-45%	170 057
Executive and council		150	150	150	-	-	150	(150)	-100%	150
Budget and treasury office		140 031	169 517	169 517	60 578	60 578	108 938	(48 360)	-44%	169 517
Corporate services		177	391	391	-	-	391	(391)	-100%	391
Community and public safety		4 809	5 746	5 746	454	454	5 291	(4 837)	-91%	5 746
Community and social services		125	652	652	6	6	646	(640)	-99%	652
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4 684	5 094	5 094	448	448	4 646	(4 197)	-90%	5 094
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		88 848	70 913	70 913	25 156	25 156	45 756	(20 600)	-45%	70 913
Planning and development		2 175	340	340	6	6	334	(327)	-98%	340
Road transport		86 674	70 572	70 572	25 150	25 150	45 422	(20 272)	-45%	70 572
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		1 767	2 750	2 750	124	124	2 626	(2 502)	-95%	2 750
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1 767	2 750	2 750	124	124	2 626	(2 502)	-95%	2 750
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	235 783	249 466	249 466	86 313	86 313	163 153	(76 840)	-47%	249 466
Expenditure - Standard	-									
Governance and administration		81 330	118 318	118 318	8 434	8 434	109 884	(101 449)	-92%	118 318
Executive and council		29 906	33 151	33 151	1 902	1 902	31 249	(29 346)	-94%	33 151
Budget and treasury office		35 666	68 848	68 848	5 723	5 723	63 124	(57 401)	-91%	68 848
Corporate services		15 758	16 319	16 319	808	808	15 511	(14 703)	-95%	16 319
Community and public safety		27 057	26 196	26 196	1 812	1 812	24 384	(22 572)	-93%	26 196
Community and social services		13 855	11 028	11 028	775	775	10 253	(9 478)	-92%	11 028
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		13 202	15 169	15 169	1 037	1 037	14 132	(13 094)	-93%	15 169
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		46 800	30 574	30 574	1 118	1 118	29 456	(28 338)	-96%	30 574
Planning and development		8 947	14 132	14 132	411	411	13 721	(13 310)	-97%	14 132
Road transport		37 853	16 442	16 442	707	707	15 735	(15 028)	-96%	16 442
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		11 441	12 709	12 709	625	625	12 084	(11 458)	-95%	12 709
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		11 441	12 709	12 709	625	625	12 084	(11 458)	-95%	12 709
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	166 627	187 797	187 797	11 990	11 990	175 807	(163 817)	-93%	187 797
Surplus/ (Deficit) for the year		69 156	61 669	61 669	74 323	74 323	(12 654)	86 978	-687%	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) - M01 July

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	-	-	650	(650)	100.0%	650
Vote 2 - Budget and Treasury		140 031	169 517	169 517	60 578	60 578	108 938	(48 360)	-44.4%	169 517
Vote 3 - Corporate Services		177	391	391	-	-	391	(391)	100.0%	391
Vote 4 - Local Economic Development		2 175	340	340	6	6	334	(327)	-98.1%	340
Vote 5 - Infrastructure and Planning		86 674	70 572	70 572	25 150	25 150	45 422	(20 272)	-44.6%	70 572
Vote 6 - Community and Social Services		123	152	152	6	6	146	(140)	-95.8%	152
Vote 7 - Waste Management		1 767	2 750	2 750	124	124	2 626	(2 502)	-95.3%	2 750
Vote 8 - Public Safety		4 684	5 094	5 094	448	448	4 646	(4 197)	-90.4%	5 094
Total Revenue by Vote	2	235 783	249 466	249 466	86 313	86 313	163 153	(76 840)	-47.1%	249 466
Expenditure by Vote	1									
Vote 1 - Executive and Council		37 813	41 699	41 699	2 465	2 465	39 235	(36 770)	-93.7%	41 699
Vote 2 - Budget and Treasury		35 666	68 848	68 848	5 723	5 723	63 124	(57 401)	-90.9%	68 848
Vote 3 - Corporate Services		15 758	16 319	16 319	808	808	15 511	(14 703)	-94.8%	16 319
Vote 4 - Local Economic Development		8 947	14 132	14 132	411	411	13 721	(13 310)	-97.0%	14 132
Vote 5 - Infrastructure and Planning		37 853	16 442	16 442	707	707	15 735	(15 028)	-95.5%	16 442
Vote 6 - Community and Social Services		5 948	2 479	2 479	213	213	2 266	(2 054)	-90.6%	2 479
Vote 7 - Waste Management		11 441	12 709	12 709	625	625	12 084	(11 458)	-94.8%	12 709
Vote 8 - Public Safety		13 202	15 169	15 169	1 037	1 037	14 132	(13 094)	-92.7%	15 169
Total Expenditure by Vote	2	166 627	187 797	187 797	11 990	11 990	175 807	(163 817)	-93.2%	187 797
Surplus/ (Deficit) for the year	2	69 156	61 669	61 669	74 323	74 323	(12 654)	86 978	687.3%	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 (revenue and expenditure)

EC442 Umzimvubu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

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	4 342	4 342	5 658	(1 316)	-23%	10 000
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		1 326	2 500	2 500	124	124	2 376	(2 252)	-95%	2 500
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 804	1 497	1 497	6	6	1 491	(1 486)	-100%	1 497
Interest earned - external investments		3 173	1 900	1 900	99	99	1 801	(1 702)	-95%	1 900
Interest earned - outstanding debtors		1 139	1 300	1 300	90	90	1 210	(1 121)	-93%	1 300
Dividends received		-	-	-	-	-	-	-	-	-
Fines		406	800	800	43	43	757	(714)	-94%	800
Licences and permits		2 681	2 557	2 557	258	258	2 300	(2 042)	-89%	2 557
Agency services		1 393	1 310	1 310	130	130	1 180	(1 051)	-89%	1 310
Transfers recognised - operational		116 415	136 804	136 804	55 500	55 500	81 304	(25 804)	-32%	136 804
Other revenue		1 939	17 615	17 615	86	86	17 529	(17 443)	-100%	17 615
Gains on disposal of PPE		2 792	262	262	637	637	(375)	1 012	-270%	262
Total Revenue (excluding capital transfers and contributions)		141 536	176 545	176 545	61 313	61 313	115 232	(53 919)	-47%	176 545
Expenditure By Type										
Employee related costs		46 008	52 558	52 558	3 792	3 792	48 765	(44 973)	-92%	52 558
Remuneration of councillors		13 823	14 658	14 658	1 142	1 142	13 516	(12 374)	-92%	14 658
Debt impairment		8 550	11 894	11 894	4 728	4 728	7 166	(2 438)	-34%	11 894
Depreciation & asset impairment		26 643	31 860	31 860	-	-	31 860	(31 860)	-100%	31 860
Finance charges		1 776	21	21	-	-	21	(21)	-100%	21
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		1 642	1 530	1 530	-	-	1 530	(1 530)	-100%	1 530
Transfers and grants		2 547	4 559	4 559	-	-	4 559	(4 559)	-100%	4 559
Other expenditure		65 639	70 717	70 717	2 328	2 328	68 389	(66 062)	-97%	70 717
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		166 627	187 797	187 797	11 990	11 990	175 807	(163 817)	-93%	187 797
Surplus/(Deficit)		(25 091)	(11 252)	(11 252)	49 323	49 323	(60 575)	109 899	(0)	(11 252)
Transfers recognised - capital		94 247	72 921	72 921	25 000	25 000	47 921	(22 921)	(0)	72 921
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		69 156	61 669	61 669	74 323	74 323	(12 654)			61 669
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		69 156	61 669	61 669	74 323	74 323	(12 654)			61 669
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		69 156	61 669	61 669	74 323	74 323	(12 654)			61 669
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		69 156	61 669	61 669	74 323	74 323	(12 654)			61 669

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) - M01 July

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		214	840	840	-	-	840	(840)	-100%	840
Vote 2 - Budget and Treasury		5	1 300	1 300	8	8	1 292	(1 284)	-99%	1 300
Vote 3 - Corporate Services		651	4 240	4 240	-	-	4 240	(4 240)	-100%	4 240
Vote 4 - Local Economic Development		5 101	5 126	5 126	-	-	5 126	(5 126)	-100%	5 126
Vote 5 - Infrastructure and Planning		112 859	62 447	62 447	-	-	62 447	(62 447)	-100%	62 447
Vote 6 - Community and Social Services		0	30	30	-	-	30	(30)	-100%	30
Vote 7 - Waste Management		2 218	3 590	3 590	1 089	1 089	2 501	(1 413)	-56%	3 590
Vote 8 - Public Safety		1 099	2 851	2 851	-	-	2 851	(2 851)	-100%	2 851
Total Capital single-year expenditure	4	122 147	80 423	80 423	1 097	1 097	79 326	(78 230)	-99%	80 423
Total Capital Expenditure		122 147	80 423	80 423	1 097	1 097	79 326	(78 230)	-99%	80 423
Capital Expenditure - Standard Classification										
Governance and administration		870	6 380	6 380	8	8	6 372	(6 363)	-100%	6 380
Executive and council		214	840	840	-	-	840	(840)	-100%	840
Budget and treasury office		5	1 300	1 300	8	8	1 292	(1 284)	-99%	1 300
Corporate services		651	4 240	4 240	-	-	4 240	(4 240)	-100%	4 240
Community and public safety		1 099	2 881	2 881	-	-	2 881	(2 881)	-100%	2 881
Community and social services		0	30	30	-	-	30	(30)	-100%	30
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 099	2 851	2 851	-	-	2 851	(2 851)	-100%	2 851
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		117 960	67 572	67 572	-	-	67 572	(67 572)	-100%	67 572
Planning and development		5 101	5 126	5 126	-	-	5 126	(5 126)	-100%	5 126
Road transport		112 859	62 447	62 447	-	-	62 447	(62 447)	-100%	62 447
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		2 218	3 590	3 590	1 089	1 089	2 501	(1 413)	-56%	3 590
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 218	3 590	3 590	1 089	1 089	2 501	(1 413)	-56%	3 590
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	122 147	80 423	80 423	1 097	1 097	79 326	(78 230)	-99%	80 423
Funded by:										
National Government		122 147	80 423	80 423	1 097	1 097	79 326	(78 230)	-99%	80 423
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		122 147	80 423	80 423	1 097	1 097	79 326	(78 230)	-99%	80 423
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		122 147	80 423	80 423	1 097	1 097	79 326	(78 230)	-99%	80 423

4.1.6 Table C6: Monthly Budget Statement - Financial Position

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

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		22 164	32 235	32 235	12 538	32 235
Call investment deposits		20 389	31 471	31 471	107 651	31 471
Consumer debtors		(1 300)	3 479	3 479	(1 030)	3 479
Other debtors		7 530	1 437	1 437	2 115	1 437
Current portion of long-term receivables		118	113	113	118	113
Inventory		658	452	452	658	452
Total current assets		49 559	69 187	69 187	122 050	69 187
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		29 849	29 922	14 286	29 849	29 922
Investments in Associate		-	-	-	-	-
Property, plant and equipment		313 827	230 935	201 601	191 751	230 935
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		1 263	2 371	997	676	2 371
Other non-current assets		18	18	18	18	18
Total non current assets		344 956	263 246	216 902	222 293	263 246
TOTAL ASSETS		394 516	332 433	286 089	344 343	332 433
LIABILITIES						
Current liabilities	-					
Bank overdraft		-	-	-	-	-
Borrowing		17 593	15 863	15 863	381	15 863
Consumer deposits		-	-	-	-	-
Trade and other payables		13 300	17 119	17 119	10 236	17 119
Provisions		135	73	73	135	73
Total current liabilities		31 028	33 055	33 055	10 752	33 055
Non current liabilities						
Borrowing		32 995	17 375	17 375	207	17 375
Provisions		10 363	10 789	10 789	10 363	10 789
Total non current liabilities		43 358	28 164	28 164	10 569	28 164
TOTAL LIABILITIES		74 386	61 219	61 219	21 321	61 219
NET ASSETS	2	320 130	271 214	224 870	323 021	271 214
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		320 130	252 743	252 743	248 717	309 997
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	320 130	252 743	252 743	248 717	309 997

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

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	5 077	5 077	31 202	(26 125)	-84%	36 279
Government - operating		116 295	136 804	136 804	53 900	53 900	82 904	(29 004)	-35%	646 800
Government - capital		94 247	72 921	72 921	26 600	26 600	46 321	(19 721)	-43%	319 200
Interest		3 173	3 200	3 200	99	99	3 101	(3 002)	-97%	1 187
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(153 101)	(139 463)	(139 463)	(4 185)	(4 333)	(135 130)	(130 798)	97%	(51 990)
Finance charges		(1 776)	(21)	(21)	-	-	(21)	(21)	100%	-
Transfers and Grants		(2 547)	(4 559)	(4 559)	-	-	(4 559)	(4 559)	100%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		75 567	105 161	105 161	81 491	81 344	23 818	57 526	242%	951 476
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 030	262	262	3 421	3 183	(2 921)	6 104	-209%	38 193
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(128 010)	(80 423)	(80 423)	(1 097)	(1 097)	(79 326)	(78 230)	99%	(13 160)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(124 980)	(80 161)	(80 161)	2 324	2 086	(82 247)	(84 333)	103%	25 033
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		49 619	-	-	(50 000)	(50 000)	-	(50 000)	#DIV/0!	(600 000)
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	(17 626)	(17 626)	-	-	(17 626)	(17 626)	100%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		49 619	(17 626)	(17 626)	(50 000)	(50 000)	(17 626)	32 374	-184%	(600 000)
NET INCREASE/ (DECREASE) IN CASH HELD		206	7 374	7 374	33 816	33 430	(76 055)			376 508
Cash/cash equivalents at beginning:		49 512	83 095	83 095		49 717	83 095			49 717
Cash/cash equivalents at month/year end:		49 717	90 470	90 470		83 147	7 040			426 226

PART 2 – SUPPORTING DOCUMENTATION

EC442 Umzimvubu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July

Description of financial indicator	Basis of calculation	Ref	2013/14	Budget Year 2014/15	Adjusted Budget	YearTD actual	Full Year Forecast
			Audited Outcome	Original Budget			
<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		20.0%	19.9%	19.9%	4.4%	16.2%
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	159.7%	209.3%	209.3%	1135.1%	209.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		137.1%	192.7%	192.7%	1117.8%	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		4.5%	2.8%	2.8%	2.0%	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		32.5%	29.8%	29.8%	6.2%	29.8%
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		20.1%	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 - M01 July

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	4 154	274	263	254	247	22 373			27 565	22 875			
Receivables from Exchange Transactions - Waste Water Management	1500													
Receivables from Exchange Transactions - Waste Management	1600	107	84	82	80	79	4 765			5 197	4 924			
Receivables from Exchange Transactions - Property Rental Debtors	1700													
Interest on Arrear Debtor Accounts	1810	89	108	105	103		1 529			1 934	1 631			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820													
Other	1900	(375)	(233)	9	13	(392)	1 255			277	876			
Total By Income Source	2000	3 976	233	459	449	(66)	29 922	-	-	34 973	30 306	-	-	
2013/14 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200													
Commercial	2300													
Households	2400	(66)	94	177	176	144	9 058			9 583	9 378			
Other	2500													
Total By Customer Group	2600	(66)	94	177	176	144	9 058	-	-	9 583	9 378	-	-	

Section 6 - Creditors' analysis

6.1 Supporting Table SC4

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

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									-
Auditor General	0800									-
Other	0900	553	608	16	-	133				1 310
Total By Customer Type	1000	553	608	16	-	133	-	-	-	1 310

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

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%	0	(0)	-
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%	76	(0)	76
OPERATING - GENERAL		3 Months	Call Deposit	3 Months	-	0.0%	4 072	3 321	7 393
OPERATING - PLANNING & SURVEY		3 Months	Call Deposit	3 Months	-	0.0%	(0)	(0)	(0)
OPERATING - SERVICE DELIVERY RESERVE		3 Months	Call Deposit	3 Months	-	0.0%	4 529	89 372	93 901
OPERATING - TESTING CENTRE		3 Months	Call Deposit	3 Months	-	0.0%	(0)	0	-
CAPITAL REPLACEMENT RESERVE (CRR)		3 Months	Call Deposit	3 Months	-	0.0%	-	-	-
EXTERNAL FINANCE FUND (EFF)		3 Months	Call Deposit	3 Months	-	0.0%	-	-	-
UNSPENT GRANTS - DEDEA PROJECTS		3 Months	Call Deposit	3 Months	-	0.0%	477	(0)	477
UNSPENT GRANTS - FINANCIAL MANAGEMENT GRANT (FMG)		3 Months	Call Deposit	3 Months	-	0.0%	1 638	(0)	1 638
UNSPENT GRANTS - MUNICIPAL INFRASTRUCTURE GRANT (MIG)		3 Months	Call Deposit	3 Months	-	0.0%	10 397	(5 431)	4 966
UNSPENT GRANTS - MUNICIPAL SYSTEMS IMPROVEMENT GRANT (MSIG)		3 Months	Call Deposit	3 Months	-	0.0%	40	-	40
UNSPENT GRANTS - ELECTRIFICATION PROGRAMME		3 Months	Call Deposit	3 Months	-	0.0%	(1 087)	(0)	(1 087)
OPERATING ACCOUNT		3 Months	Notice Deposit	3 Months	-	0.0%	-	-	-
Municipality sub-total					-		20 388	87 262	107 650
TOTAL INVESTMENTS AND INTEREST	2				-		20 388	87 262	107 650

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 %
R thousands									
RECEIPTS:	1,2								
-									
Operating Transfers and Grants									
National Government:		118 008	138 701	138 701	55 500	55 500	83 201	(27 701)	-33.3%
EQUITABLE SHARE		115 568	136 167	136 167	53 900	53 900	82 267	(28 367)	-34.5%
FINANCE MANAGEMENT GRANT		1 550	1 600	1 600	1 600	1 600	-	1 600	#DIV/0!
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)		890	934	934	-	-	934	(934)	-100.0%
Provincial Government:		3 572	-	-	-	-	-	-	
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		1 172	-	-	-	-	-	-	
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)		2 400	-	-	-	-	-	-	
Other grant providers:		727	2 080	2 080	-	-	2 080	(2 080)	-100.0%
<i>Community Based Planning</i>		150	-	-	-	-	-	-	
OTHER GRANTS		577	-	-	-	-	-	-	
EPWP		-	1 593	1 593	-	-	1 593	(1 593)	-100.0%
SPORT AND RECREATION		-	250	250	-	-	250	(250)	-100.0%
VUNA AWARDS		-	125	125	-	-	125	(125)	-100.0%
LED		-	112	112	-	-	112	(112)	-100.0%
Total Operating Transfers and Grants	5	122 306	140 781	140 781	55 500	55 500	85 281	(29 781)	-34.9%
Capital Transfers and Grants									
National Government:		60 066	68 294	68 294	25 000	25 000	43 294	(18 294)	-42.3%
MUNICIPAL INFRASTRUCTURE GRANT (MIG)		40 066	43 294	43 294	-	-	43 294	(43 294)	-100.0%
DEPT MINERALS & ENERGY (DME)		20 000	25 000	25 000	25 000	25 000	-	25 000	#DIV/0!
Provincial Government:		521	500	500	-	-	500	(500)	-100.0%
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)		521	500	500	-	-	500	(500)	-100.0%
Total Capital Transfers and Grants	5	60 587	68 794	68 794	25 000	25 000	43 794	(18 794)	-42.9%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	182 893	209 575	209 575	80 500	80 500	129 075	(48 575)	-37.6%

8.2 Supporting Table C7 – Grant expenditure

Description	2013/14	Budget Year 2014/15						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
EXPENDITURE								
<u>Operating expenditure of Transfers and Grants</u>								
National Government:	118 651	138 701	138 701	53 950	53 950	84 751	(30 802)	-36.3%
EQUITABLE SHARE	115 568	136 167	136 167	53 900	53 900	82 267	(28 367)	-34.5%
FINANCE MANAGEMENT GRANT	1 550	1 600	1 600	50	50	1 550	(1 501)	-96.8%
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)	1 533	934	934	-	-	934	(934)	-100.0%
Provincial Government:	8 006	-	-	-	-	-	-	
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	1 172	-	-	-	-	-	-	
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)	6 834	-	-	-	-	-	-	
Other grant providers:	808	2 080	2 080	-	-	2 080	(2 080)	-100.0%
Community Based Planning	150	-	-	-	-	-	-	
OTHER GRANTS	577	-	-	-	-	-	-	
NATIONAL LOTTERY FUND	-	1 593	1 593	-	-	1 593	(1 593)	-100.0%
NATIONAL ROADS AGENCY	-	250	250	-	-	250	(250)	-100.0%
DEVELOPMENT CONTRIBUTIONS	-	125	125	-	-	125	(125)	-100.0%
PPL MINE	-	-	-	-	-	-	-	
OTHER PUBLIC CONTRIBUTIONS	81	-	-	-	-	-	-	
Total operating expenditure of Transfers and Grants:	127 465	140 781	140 781	53 950	53 950	86 831	(32 882)	-37.9%
<u>Capital expenditure of Transfers and Grants</u>								
National Government:	60 066	68 294	68 294	-	-	68 294	(68 294)	-100.0%
MUNICIPAL INFRASTRUCTURE GRANT (MIG)	40 066	43 294	43 294	-	-	43 294	(43 294)	-100.0%
DEPT MINERALS & ENERGY (DME)	20 000	25 000	25 000	-	-	25 000	(25 000)	-100.0%
Provincial Government:	2 766	500	500	-	-	-	-	
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)	6 971	-	-	-	-	-	-	
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)	(4 204)	500	500	-	-	-	-	
Total capital expenditure of Transfers and Grants	62 832	68 794	68 794	-	-	68 294	(68 294)	-100.0%
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	190 297	209 575	209 575	53 950	53 950	155 125	(101 176)	-65.2%

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

9.1 Supporting Table SC8

EC442 Umzimvubu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 121	7 292	7 292	586	586	6 707	(6 121)	-91%	7 292
Pension and UIF Contributions		980	1 087	1 087	80	80	1 006	(926)	-92%	1 087
Medical Aid Contributions		343	394	394	38	38	356	(318)	-89%	394
Motor Vehicle Allowance		3 191	3 375	3 375	255	255	3 120	(2 865)	-92%	3 375
Cellphone Allowance		105	-	-	-	-	-	-	-	-
Housing Allowances		2 022	2 437	2 437	173	173	2 263	(2 090)	-92%	2 437
Other benefits and allowances		119	73	73	21	21	52	(30)	-59%	73
Sub Total - Councillors		13 881	14 658	14 658	1 153	1 153	13 505	(12 351)	-91%	14 658
% increase	4		5.6%	5.6%						5.6%
Senior Managers of the Municipality										
Basic Salaries and Wages		3 896	4 230	4 230	319	319	3 911	(3 592)	-92%	4 230
Pension and UIF Contributions		306	491	491	26	26	465	(439)	-94%	491
Medical Aid Contributions		47	121	121	4	4	117	(113)	-97%	121
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		367	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		980	999	999	84	84	915	(831)	-91%	999
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		837	691	691	72	72	620	(548)	-88%	691
Other benefits and allowances		264	348	348	30	30	318	(287)	-91%	348
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 696	6 880	6 880	535	535	6 345	(5 811)	-92%	6 880
% increase	4		2.7%	2.7%						2.7%
Other Municipal Staff										
Basic Salaries and Wages		24 037	26 453	26 453	2 142	2 142	24 311	(22 169)	-91%	26 453
Pension and UIF Contributions		3 011	3 428	3 428	285	285	3 143	(2 858)	-91%	3 428
Medical Aid Contributions		2 054	6 953	6 953	181	181	6 771	(6 590)	-97%	6 953
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		478	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		2 805	2 617	2 617	213	213	2 403	(2 190)	-91%	2 617
Cellphone Allowance		269	-	-	-	-	-	-	-	-
Housing Allowances		1 241	2 160	2 160	105	105	2 055	(1 950)	-95%	2 160
Other benefits and allowances		3 059	3 213	3 213	143	143	3 070	(2 927)	-95%	3 213
Payments in lieu of leave		2 265	669	669	183	183	487	(304)	-62%	669
Long service awards		34	185	185	-	-	185	(185)	-100%	185
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		39 254	45 678	45 678	3 252	3 252	42 426	(39 174)	-92%	45 678
% increase	4		16.4%	16.4%						16.4%
Total Parent Municipality		59 831	67 215	67 215	4 940	4 940	62 275	(57 336)	-92%	67 215
Unpaid salary, allowances & benefits in arrears:			12.3%	12.3%						12.3%
TOTAL SALARY, ALLOWANCES & BENEFITS		59 831	67 215	67 215	4 940	4 940	62 275	(57 336)	-92%	67 215
% increase	4		12.3%	12.3%						12.3%
TOTAL MANAGERS AND STAFF		45 950	52 558	52 558	3 787	3 787	48 771	(44 984)	-92%	52 558

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 - M01 July

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									
Capital expenditure on new assets by Asset Class/Sub-class										
-										
Infrastructure		110 304	63 653	63 653	-	-	63 653	63 653	100.0%	63 653
Infrastructure - Road transport		66 975	63 053	63 053	-	-	63 053	63 053	100.0%	63 053
<i>Roads, Pavements & Bridges</i>		66 975	63 053	63 053	-	-	63 053	63 053	100.0%	63 053
<i>Storm water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		43 328	-	-	-	-	-	-	-	-
<i>Generation</i>		43 180	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>		148	-	-	-	-	-	-	100.0%	-
Infrastructure - Other		-	600	600	-	-	600	600	100.0%	600
<i>Other</i>		-	600	600	-	-	600	600	100.0%	600
Community		7 958	5 521	5 521	1 089	1 089	4 432	3 343	75.4%	5 521
Parks & gardens		876	1 000	1 000	-	-	1 000	1 000	100.0%	1 000
Community halls		20	-	-	-	-	-	-	-	-
Libraries		136	-	-	-	-	-	-	-	-
Other		6 926	4 521	4 521	1 089	1 089	3 432	2 343	68.3%	4 521
									99.9%	
Other assets		3 354	7 010	7 010	8	8	7 002	6 994	100.0%	7 010
General vehicles		911	2 750	2 750	-	-	2 750	2 750	100.0%	2 750
Specialised vehicles		-	-	-	-	-	-	-	100.0%	-
Plant & equipment		955	3 200	3 200	-	-	3 200	3 200	100.0%	3 200
Computers - hardware/equipment		684	460	460	-	-	460	460	100.0%	460
Furniture and other office equipment		321	100	100	8	8	92	84	91.3%	100
Other Buildings		477	-	-	-	-	-	-	-	-
Other		7	500	500	-	-	500	500	100.0%	500
									100.0%	
Intangibles		531	4 240	4 240	-	-	4 240	4 240	100.0%	4 240
Computers - software & programming		495	4 140	4 140	-	-	4 140	4 140	100.0%	4 140
Other		36	100	100	-	-	100	100	100.0%	100
Total Capital Expenditure on new assets	1	122 147	80 423	80 423	1 097	1 097	79 326	78 230	98.6%	80 423

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 July budget statement

for the month of July 2014 of 2014 / 2015 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 _____