



**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 October 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 October 2014, the Council has operated financially as follows:

#### ***1.3.1 Monthly Budget Statement: Financial Position***

The **total assets** are R 531,5m whereas the **total liabilities** are (R 108,8m) Therefore the financial position of the municipality has the **accumulated surplus** of R 422,6m as stated in the Monthly budget statement report.

#### ***1.3.2 Monthly Budget Statement: Financial Performance***

The **total expenditure** for the quarter ended 31 October 2014 is R (22,5m) as compared to the **total revenue** of R 63,6m which resulted to an **operating surplus** of R 41,1m. When comparing financial performance with the approved budget as at 31 October 2014 which is three 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 October 2014 amounted to R 9,8m

- Councillors Salaries is R 2,3m
- Senior Managers salaries is R 1m and
- Other Municipal staff salaries is R 6,4m

### **1.3.4. Monthly Budget Statement: Cash Flow**

The cash flow statement for one month period ending 31 October 2014 reflects the positive cash and cash equivalent of R 77,2m.

#### **Bank and cash**

The opening balance as per bank statement as at 1 October 2014 has a favourable balance of R4, 369, 187.16 and the closing balance as per balance as at 31 October 2014 is R1, 473, 859.10.

#### **Investments**

The Council has investments of R93, 5 m as at 31 October 2014. 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 October 2014 amounted to R 3, 8 m. The opening balance on transfers and grants as at July 2014 amounted to R 1, 5 m. Grants received as at October amounted to R 33,6m and expenditure incurred during the year amounted to R 31,2m.

### **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 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 October 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 12%, 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 23% 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 October 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 13% below YTD budget

Capital expenditure performance currently reflects a variance of 2% below YTD budget

# Section 4 – In-year budget statement tables

## 4.1 Monthly budget statements

EC442 Umzimvubu - Table C1 Monthly Budget Statement Summary - M03 September

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	8 468	10 000	10 000	420	5 175	2 500	2 675	107%	10 000
Service charges	1 326	2 500	2 500	118	366	625	(259)	-42%	2 500
Investment revenue	3 173	1 900	1 900	10	298	475	(177)	-37%	3 200
Transfers recognised - operational	122 969	136 804	136 804	-	53 900	34 201	19 699	58%	136 804
Other own revenue	16 373	25 341	25 341	812	3 914	6 335	(2 421)	-38%	25 341
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>152 309</b>	<b>176 545</b>	<b>176 545</b>	<b>1 360</b>	<b>63 654</b>	<b>44 136</b>	<b>19 517</b>	<b>44%</b>	<b>177 845</b>
Employee costs	45 599	52 380	52 380	3 719	7 515	13 095	(5 580)	-43%	52 380
Remuneration of Councillors	13 848	14 658	14 658	-	2 291	3 664	(1 373)	-37%	14 658
Depreciation & asset impairment	24 455	31 860	31 860	-	-	7 965	(7 965)	-100%	31 860
Finance charges	1 776	21	21	0	0	5	(5)	-93%	21
Materials and bulk purchases	-	-	-	-	-	-	-	-	-
Transfers and grants	3 371	4 559	4 559	272	399	1 140	(740)	-	4 559
Other expenditure	70 317	84 319	87 451	6 050	12 306	21 080	(8 774)	-42%	84 319
<b>Total Expenditure</b>	<b>159 366</b>	<b>187 797</b>	<b>190 929</b>	<b>10 042</b>	<b>22 512</b>	<b>46 949</b>	<b>(24 437)</b>	<b>-52%</b>	<b>187 797</b>
<b>Surplus/(Deficit)</b>	<b>(7 057)</b>	<b>(11 252)</b>	<b>(14 384)</b>	<b>(8 681)</b>	<b>41 141</b>	<b>(2 813)</b>	<b>43 955</b>	<b>-1563%</b>	<b>(9 952)</b>
Transfers recognised - capital	93 604	72 921	72 421	-	30 431	18 230	12 201	67%	72 921
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
	<b>86 547</b>	<b>61 669</b>	<b>58 037</b>	<b>(8 681)</b>	<b>71 572</b>	<b>15 417</b>	<b>56 155</b>	<b>364%</b>	<b>62 969</b>
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>									
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>86 547</b>	<b>61 669</b>	<b>58 037</b>	<b>(8 681)</b>	<b>71 572</b>	<b>15 417</b>	<b>56 155</b>	<b>364%</b>	<b>62 969</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>(0)</b>	<b>80 423</b>	<b>101 846</b>	<b>14 247</b>	<b>18 345</b>	<b>20 106</b>	<b>(1 760)</b>	<b>-9%</b>	<b>80 423</b>
Capital transfers recognised	(0)	80 423	101 846	14 247	18 345	20 106	(1 760)	-9%	80 423
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>(0)</b>	<b>80 423</b>	<b>101 846</b>	<b>14 247</b>	<b>18 345</b>	<b>20 106</b>	<b>(1 760)</b>	<b>-9%</b>	<b>80 423</b>
<b>Financial position</b>									
Total current assets	66 541	69 187	69 187	-	112 978	-	-	-	69 187
Total non current assets	399 019	263 246	216 902	-	418 544	-	-	-	263 246
Total current liabilities	35 915	33 055	33 055	-	65 473	-	-	-	33 055
Total non current liabilities	43 358	28 164	28 164	-	43 358	-	-	-	28 164
<b>Community wealth/Equity</b>	<b>386 287</b>	<b>271 214</b>	<b>224 870</b>	-	<b>422 692</b>	-	-	-	<b>271 214</b>
<b>Cash flows</b>									
Net cash from (used) operating	75 567	105 161	105 161	(3 665)	47 330	26 290	21 039	80%	189 319
Net cash from (used) investing	(124 980)	(80 161)	(80 161)	(13 763)	(13 082)	(20 040)	6 958	-35%	(52 329)
Net cash from (used) financing	49 619	(17 626)	(17 626)	(0)	(0)	(4 406)	4 406	-100%	(0)
<b>Cash/cash equivalents at the month/year end</b>	<b>49 717</b>	<b>90 470</b>	<b>90 470</b>	<b>-</b>	<b>77 297</b>	<b>84 939</b>	<b>(7 642)</b>	<b>-9%</b>	<b>180 040</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	(63)	535	2 705	(31)	437	423	(80)	28 107	32 035
<b>Creditors Age Analysis</b>									
Total Creditors	3 848	54	171	395	139	-	-	-	4 606

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

EC442 Umzimvubu - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September

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
<b>R thousands</b>	1								%	
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		139 755	170 057	170 057	557	60 288	42 514	17 774	42%	170 057
Executive and council		150	150	150	-	-	38	(38)	-100%	150
Budget and treasury office		139 428	169 517	169 517	557	60 280	42 379	17 900	42%	169 517
Corporate services		177	391	391	-	9	98	(89)	-91%	391
<b>Community and public safety</b>		11 416	5 746	5 246	371	1 194	1 436	(242)	-17%	5 746
Community and social services		125	652	152	14	27	163	(136)	-84%	652
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		11 291	5 094	5 094	357	1 168	1 273	(106)	-8%	5 094
<b>Economic and environmental services</b>		86 067	70 913	70 913	314	1 805	17 728	(15 923)	-90%	70 913
Planning and development		1 788	340	340	7	17	85	(68)	-80%	340
Road transport		84 279	70 572	70 572	307	1 788	17 643	(15 855)	-90%	70 572
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		8 676	2 750	2 750	118	366	688	(322)	-47%	2 750
Waste management		8 676	2 750	2 750	118	366	688	(322)	-47%	2 750
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	245 913	249 466	248 966	1 360	63 654	62 366	1 287	2%	249 466
<b>Expenditure - Standard</b>	-									
<b>Governance and administration</b>		91 987	118 318	120 251	4 531	12 112	29 579	(17 468)	-59%	118 318
Executive and council		29 696	33 151	33 145	1 308	5 317	8 288	(2 971)	-36%	33 151
Budget and treasury office		47 363	68 848	70 787	1 909	4 005	17 212	(13 207)	-77%	68 848
Corporate services		14 929	16 319	16 319	1 314	2 790	4 080	(1 290)	-32%	16 319
<b>Community and public safety</b>		29 170	26 196	26 196	2 177	4 759	6 549	(1 790)	-27%	26 196
Community and social services		10 514	11 028	11 028	950	1 957	2 757	(800)	-29%	11 028
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		18 656	15 169	15 169	1 227	2 802	3 792	(990)	-26%	15 169
<b>Economic and environmental services</b>		27 664	30 574	30 353	2 287	3 920	7 643	(3 723)	-49%	30 574
Planning and development		9 633	14 132	14 911	1 079	1 966	3 533	(1 567)	-44%	14 132
Road transport		18 032	16 442	15 442	1 209	1 954	4 110	(2 156)	-52%	16 442
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		10 545	12 709	14 129	1 047	1 721	3 177	(1 456)	-46%	12 709
Waste management		10 545	12 709	14 129	1 047	1 721	3 177	(1 456)	-46%	12 709
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	159 366	187 797	190 929	10 042	22 512	46 949	(24 437)	-52%	187 797
<b>Surplus/ (Deficit) for the year</b>		86 547	61 669	58 037	(8 681)	41 141	15 417	25 724	167%	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) - M03 September

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive and Council		152	650	150	–	–	163	(163)	-100.0%	650
Vote 2 - Budget and Treasury		139 428	169 517	169 517	557	60 280	42 379	17 900	42.2%	169 517
Vote 3 - Corporate Services		177	391	391	–	9	98	(89)	-91.2%	391
Vote 4 - Local Economic Development		1 788	340	340	7	17	85	(68)	-80.0%	340
Vote 5 - Infrastructure and Planning		84 279	70 572	70 572	307	1 788	17 643	(15 855)	-89.9%	70 572
Vote 6 - Community and Social Services		123	152	152	14	27	38	(11)	-29.3%	152
Vote 7 - Waste Management		8 676	2 750	2 750	118	366	688	(322)	-46.8%	2 750
Vote 8 - Public Safety		11 291	5 094	5 094	357	1 168	1 273	(106)	-8.3%	5 094
<b>Total Revenue by Vote</b>	2	<b>245 913</b>	<b>249 466</b>	<b>248 966</b>	<b>1 360</b>	<b>63 654</b>	<b>62 366</b>	<b>1 287</b>	<b>2.1%</b>	<b>249 466</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive and Council		37 530	41 699	41 693	1 944	6 745	10 425	(3 680)	-35.3%	41 699
Vote 2 - Budget and Treasury		47 363	68 848	70 787	1 909	4 005	17 212	(13 207)	-76.7%	68 848
Vote 3 - Corporate Services		14 929	16 319	16 319	1 314	2 790	4 080	(1 290)	-31.6%	16 319
Vote 4 - Local Economic Development		9 633	14 132	14 911	1 079	1 966	3 533	(1 567)	-44.4%	14 132
Vote 5 - Infrastructure and Planning		18 032	16 442	15 442	1 209	1 954	4 110	(2 156)	-52.5%	16 442
Vote 6 - Community and Social Services		2 680	2 479	2 479	314	529	620	(91)	-14.6%	2 479
Vote 7 - Waste Management		10 545	12 709	14 129	1 047	1 721	3 177	(1 456)	-45.8%	12 709
Vote 8 - Public Safety		18 656	15 169	15 169	1 227	2 802	3 792	(990)	-26.1%	15 169
<b>Total Expenditure by Vote</b>	2	<b>159 366</b>	<b>187 797</b>	<b>190 929</b>	<b>10 042</b>	<b>22 512</b>	<b>46 949</b>	<b>(24 437)</b>	<b>-52.1%</b>	<b>187 797</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>86 547</b>	<b>61 669</b>	<b>58 037</b>	<b>(8 681)</b>	<b>41 141</b>	<b>15 417</b>	<b>25 724</b>	<b>166.9%</b>	<b>61 669</b>

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

EC442 Umzimvubu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		8 468	10 000	10 000	420	5 175	2 500	2 675	107%	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	118	366	625	(259)	-42%	2 500
Service charges - other		-	-	-	-	-	-	-		-
Rental of facilities and equipment		1 804	1 497	1 497	9	23	374	(351)	-94%	1 497
Interest earned - external investments		3 173	1 900	1 900	10	298	475	(177)	-37%	1 900
Interest earned - outstanding debtors		1 139	1 300	1 300	126	357	325	32	10%	1 300
Dividends received		-	-	-	-	-	-	-		-
Fines		7 011	800	800	22	88	200	(112)	-56%	800
Licences and permits		2 681	2 557	2 557	189	663	639	24	4%	2 557
Agency services		1 393	1 310	1 310	103	340	328	13	4%	1 310
Transfers recognised - operational		122 969	136 804	136 804	-	53 900	34 201	19 699	58%	136 804
Other revenue		1 947	17 615	17 615	84	217	4 404	(4 186)	-95%	17 615
Gains on disposal of PPE		397	262	262	280	2 226	65	2 160	3300%	262
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>152 309</b>	<b>176 545</b>	<b>176 545</b>	<b>1 360</b>	<b>63 654</b>	<b>44 136</b>	<b>19 517</b>	<b>44%</b>	<b>176 545</b>
<b>Expenditure By Type</b>										
Employee related costs		45 599	52 380	52 380	3 719	7 515	13 095	(5 580)	-43%	52 380
Remuneration of councillors		13 848	14 658	14 658	-	2 291	3 664	(1 373)	-37%	14 658
Debt impairment		2 162	11 894	11 894	-	-	2 974	(2 974)	-100%	11 894
Depreciation & asset impairment		24 455	31 860	31 860	-	-	7 965	(7 965)	-100%	31 860
Finance charges		1 776	21	21	0	0	5	(5)	-93%	21
Bulk purchases		-	-	-	-	-	-	-		-
Other materials		-	-	-	-	-	-	-		-
Contracted services		5 646	6 203	6 203	408	1 224	1 551	(327)	-21%	6 203
Transfers and grants		3 371	4 559	4 559	272	399	1 140	(740)	-65%	4 559
Other expenditure		62 132	66 222	69 354	5 642	11 083	16 555	(5 473)	-33%	66 222
Loss on disposal of PPE		376	-	-	-	-	-	-		-
<b>Total Expenditure</b>		<b>159 366</b>	<b>187 797</b>	<b>190 929</b>	<b>10 042</b>	<b>22 512</b>	<b>46 949</b>	<b>(24 437)</b>	<b>-52%</b>	<b>187 797</b>
<b>Surplus/(Deficit)</b>		<b>(7 057)</b>	<b>(11 252)</b>	<b>(14 384)</b>	<b>(8 681)</b>	<b>41 141</b>	<b>(2 813)</b>	<b>43 955</b>	<b>(0)</b>	<b>(11 252)</b>
Transfers recognised - capital		93 604	72 921	72 421	-	30 431	18 230	12 201	0	72 921
Contributions recognised - capital		-	-	-	-	-	-	-		-

Contributed assets										
Surplus/ (Deficit) for the year	86 547	61 669	58 037	(8 681)	71 572	15 417				61 669

#### 4.1.4 Table C4: Monthly Budget Statement - Financial Performance (r

#### 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) - M03 September

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
<b>R thousands</b>	1									
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		0	840	1 182	(53)	(28)	210	(238)	-113%	840
Vote 2 - Budget and Treasury		(0)	1 300	1 300	27	66	325	(259)	-80%	1 300
Vote 3 - Corporate Services		(0)	4 240	4 546	46	46	1 060	(1 014)	-96%	4 240
Vote 4 - Local Economic Development		0	5 126	2 050	51	185	1 281	(1 096)	-86%	5 126
Vote 5 - Infrastructure and Planning		(0)	62 447	86 297	14 076	17 940	15 612	2 329	15%	62 447
Vote 6 - Community and Social Services		0	30	30	(0)	(0)	8	(8)	-100%	30
Vote 7 - Waste Management		0	3 590	3 590	7	42	898	(855)	-95%	3 590
Vote 8 - Public Safety		(0)	2 851	2 851	93	93	713	(620)	-87%	2 851
<b>Total Capital single-year expenditure</b>	4	(0)	80 423	101 846	14 247	18 345	20 106	(1 760)	-9%	80 423
<b>Total Capital Expenditure</b>		(0)	80 423	101 846	14 247	18 345	20 106	(1 760)	-9%	80 423
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		(0)	6 380	7 028	21	84	1 595	(1 510)	-95%	6 380
Executive and council		0	840	1 182	(53)	(28)	210	(238)	-113%	840
Budget and treasury office		(0)	1 300	1 300	27	66	325	(259)	-80%	1 300
Corporate services		(0)	4 240	4 546	46	46	1 060	(1 014)	-96%	4 240
<b>Community and public safety</b>		(0)	2 881	2 881	93	93	720	(627)	-87%	2 881
Community and social services		0	30	30	(0)	(0)	8	(8)	-100%	30
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		(0)	2 851	2 851	93	93	713	(620)	-87%	2 851
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		(0)	67 572	88 347	14 127	18 126	16 893	1 233	7%	67 572
Planning and development		0	5 126	2 050	51	185	1 281	(1 096)	-86%	5 126
Road transport		(0)	62 447	86 297	14 076	17 940	15 612	2 329	15%	62 447
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		0	3 590	3 590	7	42	898	(855)	-95%	3 590
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		0	3 590	3 590	7	42	898	(855)	-95%	3 590
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	(0)	80 423	101 846	14 247	18 345	20 106	(1 760)	-9%	80 423
<b>Funded by:</b>										
National Government		(0)	80 423	101 846	14 247	18 345	20 106	(1 760)	-9%	80 423
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-

Transfers recognised - capital		(0)	80 423	101 846	14 247	18 345	20 106	(1 760)	-9%	80 423
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		-	-	-	-	-	-	-		-
<b>Total Capital Funding</b>		<b>(0)</b>	<b>80 423</b>	<b>101 846</b>	<b>14 247</b>	<b>18 345</b>	<b>20 106</b>	<b>(1 760)</b>	<b>-9%</b>	<b>80 423</b>

#### 4.1.6 Table C6: Monthly Budget Statement - Financial Position

##### EC442 Umzimvubu - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2013/14	Budget Year 2014/15		YearTD actual	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget		
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		22 661	32 235	32 235	2 613	32 235
Call investment deposits		20 389	31 471	31 471	93 623	31 471
Consumer debtors		4 270	3 479	3 479	7 839	3 479
Other debtors		18 731	1 437	1 437	8 070	1 437
Current portion of long-term receivables		121	113	113	121	113
Inventory		369	452	452	712	452
<b>Total current assets</b>		<b>66 541</b>	<b>69 187</b>	<b>69 187</b>	<b>112 978</b>	<b>69 187</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		20 412	29 922	14 286	20 412	29 922
Investments in Associate		-	-	-	-	-
Property, plant and equipment		377 718	230 935	201 601	397 268	230 935
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		871	2 371	997	846	2 371
Other non-current assets		18	18	18	18	18
<b>Total non current assets</b>		<b>399 019</b>	<b>263 246</b>	<b>216 902</b>	<b>418 544</b>	<b>263 246</b>
<b>TOTAL ASSETS</b>		<b>465 559</b>	<b>332 433</b>	<b>286 089</b>	<b>531 522</b>	<b>332 433</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		17 593	15 863	15 863	17 593	15 863
Consumer deposits		-	-	-	-	-
Trade and other payables		18 187	17 119	17 119	47 745	17 119
Provisions		135	73	73	135	73
<b>Total current liabilities</b>		<b>35 915</b>	<b>33 055</b>	<b>33 055</b>	<b>65 473</b>	<b>33 055</b>

<b>Non current liabilities</b>						
Borrowing		32 995	17 375	17 375	32 995	17 375
Provisions		10 363	10 789	10 789	10 363	10 789
<b>Total non current liabilities</b>		<b>43 358</b>	<b>28 164</b>	<b>28 164</b>	<b>43 358</b>	<b>28 164</b>
<b>TOTAL LIABILITIES</b>		<b>79 273</b>	<b>61 219</b>	<b>61 219</b>	<b>108 830</b>	<b>61 219</b>
<b>NET ASSETS</b>	2	<b>386 287</b>	<b>271 214</b>	<b>224 870</b>	<b>422 692</b>	<b>271 214</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		386 287	271 214	224 870	422 692	271 214
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>386 287</b>	<b>271 214</b>	<b>224 870</b>	<b>422 692</b>	<b>271 214</b>

#### 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

##### EC442 Umzimvubu - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		19 276	36 279	36 279	1 070	7 230	9 070	(1 840)	-20%	28 918
Government - operating		116 295	136 804	136 804	-	53 900	34 201	19 699	58%	215 600
Government - capital		94 247	72 921	72 921	-	-	18 230	(18 230)	-100%	-
Interest		3 173	3 200	3 200	10	298	800	(502)	-63%	1 193
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(153 101)	(139 463)	(139 463)	(4 473)	(13 698)	(34 866)	(21 167)	61%	(54 794)
Finance charges		(1 776)	(21)	(21)	(0)	(0)	(5)	(5)	93%	(1)
Transfers and Grants		(2 547)	(4 559)	(4 559)	(272)	(399)	(1 140)	(740)	65%	(1 597)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>75 567</b>	<b>105 161</b>	<b>105 161</b>	<b>(3 665)</b>	<b>47 330</b>	<b>26 290</b>	<b>21 039</b>	<b>80%</b>	<b>189 319</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		3 030	262	262	485	5 263	65	5 198	7940%	21 052
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(128 010)	(80 423)	(80 423)	(14 247)	(18 345)	(20 106)	(1 760)	9%	(73 381)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(124 980)</b>	<b>(80 161)</b>	<b>(80 161)</b>	<b>(13 763)</b>	<b>(13 082)</b>	<b>(20 040)</b>	<b>(6 958)</b>	<b>35%</b>	<b>(52 329)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		49 619	-	-	(0)	(0)	-	(0)	#DIV/0!	(0)
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		-	(17 626)	(17 626)	-	-	(4 406)	(4 406)	100%	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>49 619</b>	<b>(17 626)</b>	<b>(17 626)</b>	<b>(0)</b>	<b>(0)</b>	<b>(4 406)</b>	<b>(4 406)</b>	<b>100%</b>	<b>(0)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>206</b>	<b>7 374</b>	<b>7 374</b>	<b>(17 428)</b>	<b>34 247</b>	<b>1 844</b>			<b>136 990</b>
Cash/cash equivalents at beginning:		49 512	83 095	83 095		43 050	83 095			43 050
Cash/cash equivalents at month/year end:		49 717	90 470	90 470		77 297	84 939			180 040



## PART 2 – SUPPORTING DOCUMENTATION

EC442 Umzimvubu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

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
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.1%	17.0%	16.7%	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%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		17.8%	18.6%	22.4%	23.3%	18.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	185.3%	209.3%	209.3%	172.6%	209.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		119.9%	192.7%	192.7%	147.0%	192.7%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		15.2%	2.8%	2.8%	25.2%	2.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
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%	11.8%	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		17.2%	18.1%	18.1%	0.0%	8.3%
<b><u>IDP regulation financial viability indicators</u></b>							
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 - M03 September

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				
<b>R thousands</b>															
<b>Debtors Age Analysis By Income Source</b>															
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	384	337	2 686	252	244	239	235	20 775	25 151	21 744				
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	101	99	19	80	79	77	75	4 695	5 225	5 006				
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	126	135	87	103	96	94	-	1 409	2 051	1 702				
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(674)	(35)	(87)	(466)	18	14	(390)	1 228	(392)	404				
<b>Total By Income Source</b>	<b>2000</b>	<b>(63)</b>	<b>535</b>	<b>2 705</b>	<b>(31)</b>	<b>437</b>	<b>423</b>	<b>(80)</b>	<b>28 107</b>	<b>32 035</b>	<b>28 857</b>	-	-		
<b>2013/14 - totals only</b>										-	-				
<b>Debtors Age Analysis By Customer Group</b>															
Organs of State	2200	48	48	829	23	38	37	19	3 648	4 691	3 765				
Commercial	2300	(306)	208	1 738	69	137	135	(303)	10 034	11 711	10 071				
Households	2400	195	279	139	(123)	263	252	204	14 425	15 633	15 020				
Other	2500	(0)	(0)	(0)	(0)	0	0	(0)	(0)	(0)	0				
<b>Total By Customer Group</b>	<b>2600</b>	<b>(63)</b>	<b>535</b>	<b>2 705</b>	<b>(31)</b>	<b>437</b>	<b>423</b>	<b>(80)</b>	<b>28 107</b>	<b>32 035</b>	<b>28 857</b>	-	-		



## Section 6 - Creditors' analysis

### 6.1 Supporting Table SC4

EC442 Umzimvubu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2014/15								Total
		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	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	3 848	54	171	395	139				4 606
Auditor General	0800									-
Other	0900									-
<b>Total By Customer Type</b>	<b>1000</b>	<b>3 848</b>	<b>54</b>	<b>171</b>	<b>395</b>	<b>139</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 606</b>

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table C5

EC442 Umzimvubu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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							
<b>Municipality</b>									
OPERATING - DROUGHT RELIEVE		3 Months	Call Deposit	3 Months	-	0.0%	-	-	-
OPERATING - ELECTRICAL GUARANTEE		3 Months	Call Deposit	3 Months	-	0.0%	247	0	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%	67 059	(19 630)	47 430
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%	45 035	-	45 035
OPERATING - TESTING CENTRE		3 Months	Call Deposit	3 Months	-	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%	479	-	479
UNSPENT GRANTS - FINANCIAL MANAGEMENT GRANT (FMG)		3 Months	Call Deposit	3 Months	-	0.0%	1	0	1
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	-	288
OPERATING ACCOUNT		3 Months	Notice Deposit	3 Months	-	0.0%	-	-	-
<b>Municipality sub-total</b>					-		113 190	(19 630)	93 561
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				-		<b>113 190</b>	<b>(19 630)</b>	<b>93 561</b>

# 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									
<b>RECEIPTS:</b>	1,2								
-									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>		<b>118 008</b>	<b>138 701</b>	<b>138 701</b>	<b>55 500</b>	<b>55 500</b>	<b>83 201</b>	<b>(27 701)</b>	<b>-33.3%</b>
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%
<b>Provincial Government:</b>		<b>3 572</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		1 172	-	-	-	-	-	-	
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)		2 400	-	-	-	-	-	-	
<b>Other grant providers:</b>		<b>727</b>	<b>2 080</b>	<b>2 080</b>	<b>-</b>	<b>-</b>	<b>2 080</b>	<b>(2 080)</b>	<b>-100.0%</b>
<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%
<b>Total Operating Transfers and Grants</b>	5	<b>122 306</b>	<b>140 781</b>	<b>140 781</b>	<b>55 500</b>	<b>55 500</b>	<b>85 281</b>	<b>(29 781)</b>	<b>-34.9%</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>		<b>60 066</b>	<b>68 294</b>	<b>68 294</b>	<b>25 000</b>	<b>25 000</b>	<b>43 294</b>	<b>(18 294)</b>	<b>-42.3%</b>
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!
<b>Provincial Government:</b>		<b>521</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>(500)</b>	<b>-100.0%</b>
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)		521	500	500	-	-	500	(500)	-100.0%
<b>Total Capital Transfers and Grants</b>	5	<b>60 587</b>	<b>68 794</b>	<b>68 794</b>	<b>25 000</b>	<b>25 000</b>	<b>43 794</b>	<b>(18 794)</b>	<b>-42.9%</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	<b>182 893</b>	<b>209 575</b>	<b>209 575</b>	<b>80 500</b>	<b>80 500</b>	<b>129 075</b>	<b>(48 575)</b>	<b>-37.6%</b>

## 8.2 Supporting Table C7 – Grant expenditure

EC442 Umzimvubu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>138 008</b>	<b>165 294</b>	<b>165 294</b>	<b>(23 083)</b>	<b>58 146</b>	<b>10 331</b>	<b>47 815</b>	<b>462.8%</b>	<b>165 294</b>
EQUITABLE SHARE		115 568	136 167	136 167	-	53 900	8 510	45 390	533.3%	136 167
FINANCE MANAGEMENT GRANT		1 550	1 600	1 600	(1 550)	(100)	100	(200)	-200.0%	1 600
MUNICIPAL SYSTEMS IMPLEMENTATION GRANT (MSIG)		890	934	934	(1 533)	(654)	58	(713)	-1221.0%	934
DEPT MINERALS & ENERGY (DME)		20 000	25 000	25 000	(20 000)	5 000	1 563	3 438	220.0%	25 000
DEPT OF PUBLIC WORKS		-	1 593	1 593	-	-	100	(100)	-100.0%	1 593
<b>Provincial Government:</b>		<b>8 122</b>	<b>862</b>	<b>862</b>	<b>(8 006)</b>	<b>3 759</b>	<b>72</b>	<b>3 687</b>	<b>5132.3%</b>	<b>862</b>
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		6 643	-	-	(1 172)	8 213	-	8 213	#DIV/0!	-
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)		1 479	-	-	(6 834)	(4 454)	-	(4 454)	#DIV/0!	-
Other transfers and grants [insert description]		-	862	862	-	-	72	(72)	-100.0%	862
<b>District Municipality:</b>		<b>35</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>435</b>	<b>-</b>	<b>435</b>	<b>#DIV/0!</b>	<b>-</b>
LOCAL GOVERNMENT EDUCATION FUND		35	-	-	-	35	-	35	#DIV/0!	-
ALFRED NZO DISTRICT MUNICIPALITY		-	-	-	-	400	-	400	#DIV/0!	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>7 281</b>	<b>150</b>	<b>150</b>	<b>(81)</b>	<b>-</b>	<b>9</b>	<b>(9)</b>	<b>-100.0%</b>	<b>150</b>
Community Based Planning		150	150	150	-	-	9	(9)	-100.0%	150
OTHER GRANTS		7 131	-	-	-	-	-	-	-	-
OTHER PUBLIC CONTRIBUTIONS		-	-	-	(81)	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>153 446</b>	<b>166 306</b>	<b>166 306</b>	<b>(31 170)</b>	<b>62 339</b>	<b>10 412</b>	<b>51 927</b>	<b>498.7%</b>	<b>166 306</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>60 373</b>	<b>43 294</b>	<b>43 294</b>	<b>(60 373)</b>	<b>14 246</b>	<b>2 706</b>	<b>11 540</b>	<b>426.5%</b>	<b>43 294</b>
MUNICIPAL INFRASTRUCTURE GRANT (MIG)		60 373	43 294	43 294	(60 373)	14 246	2 706	11 540	426.5%	43 294
<b>Provincial Government:</b>		<b>3 145</b>	<b>-</b>	<b>-</b>	<b>379</b>	<b>2 490</b>	<b>-</b>	<b>2 490</b>	<b>#DIV/0!</b>	<b>-</b>
DEPT COOPERATIVE GOVERNMENT & TRADITIONAL AFFAIRS (COGTA)		1 995	-	-	(4 976)	(3 360)	-	(3 360)	#DIV/0!	-
DEPT OF EDUCATION & ENV. AFFAIRS (DEDEA)		1 151	-	-	5 355	5 496	-	5 496	#DIV/0!	-
DEPT TRANSPORT		-	-	-	-	354	-	354	#DIV/0!	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>400</b>	<b>#DIV/0!</b>	<b>-</b>
LOCAL GOVERNMENT EDUCATION FUND		-	-	-	-	-	-	-	-	-
ALFRED NZO DISTRICT MUNICIPALITY		-	-	-	-	400	-	400	#DIV/0!	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>63 518</b>	<b>43 294</b>	<b>43 294</b>	<b>(59 994)</b>	<b>17 135</b>	<b>2 706</b>	<b>14 429</b>	<b>533.3%</b>	<b>43 294</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>216 965</b>	<b>209 600</b>	<b>209 600</b>	<b>(91 164)</b>	<b>79 475</b>	<b>13 118</b>	<b>66 357</b>	<b>505.8%</b>	<b>209 600</b>

## 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 - M03 September

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		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		7 121	7 292	7 292	–	1 172	1 823	(652)	-36%	7 292
Pension and UIF Contributions		1 003	1 087	1 087	–	168	272	(104)	-38%	1 087
Medical Aid Contributions		343	394	394	–	75	98	(23)	-23%	394
Motor Vehicle Allowance		3 191	3 375	3 375	–	510	844	(334)	-40%	3 375
Cellphone Allowance		57	–	–	5	16	–	16	#DIV/0!	–
Housing Allowances		2 024	2 437	2 437	–	347	609	(262)	-43%	2 437
Other benefits and allowances		119	73	73	–	20	18	1	7%	73
<b>Sub Total - Councillors</b>		<b>13 857</b>	<b>14 658</b>	<b>14 658</b>	<b>5</b>	<b>2 307</b>	<b>3 664</b>	<b>(1 358)</b>	<b>-37%</b>	<b>14 658</b>
<b>% increase</b>	4		<b>5.8%</b>	<b>5.8%</b>						<b>5.8%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		3 912	4 230	4 230	275	594	1 057	(463)	-44%	4 230
Pension and UIF Contributions		306	491	491	24	50	123	(73)	-59%	491
Medical Aid Contributions		47	121	121	4	8	30	(22)	-74%	121
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		367	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		980	999	999	71	155	250	(95)	-38%	999
Cellphone Allowance		–	–	–	–	–	–	–	–	–
Housing Allowances		837	691	691	62	133	173	(40)	-23%	691
Other benefits and allowances		264	348	348	34	64	87	(23)	-27%	348
<b>Sub Total - Senior Managers of Municipality</b>		<b>6 712</b>	<b>6 880</b>	<b>6 880</b>	<b>470</b>	<b>1 004</b>	<b>1 720</b>	<b>(716)</b>	<b>-42%</b>	<b>6 880</b>
<b>% increase</b>	4		<b>2.5%</b>	<b>2.5%</b>						<b>2.5%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		23 941	26 329	26 329	2 226	4 359	6 582	(2 223)	-34%	26 329
Pension and UIF Contributions		3 011	3 428	3 428	282	567	857	(291)	-34%	3 428
Medical Aid Contributions		2 061	6 953	6 953	185	373	1 738	(1 365)	-79%	6 953
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		478	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		2 805	2 617	2 617	232	445	654	(209)	-32%	2 617
Cellphone Allowance		–	–	–	–	–	–	–	–	–
Housing Allowances		1 241	2 160	2 160	118	223	540	(317)	-59%	2 160
Other benefits and allowances		3 043	3 160	3 160	109	252	790	(538)	-68%	3 160
Payments in lieu of leave		2 265	669	669	94	276	167	109	65%	669
Long service awards		34	185	185	–	–	46	(46)	-100%	185
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
<b>Sub Total - Other Municipal Staff</b>		<b>38 878</b>	<b>45 500</b>	<b>45 500</b>	<b>3 245</b>	<b>6 495</b>	<b>11 375</b>	<b>(4 880)</b>	<b>-43%</b>	<b>45 500</b>
<b>% increase</b>	4		<b>17.0%</b>	<b>17.0%</b>						<b>17.0%</b>
<b>Total Parent Municipality</b>		<b>59 447</b>	<b>67 038</b>	<b>67 038</b>	<b>3 719</b>	<b>9 806</b>	<b>16 760</b>	<b>(6 953)</b>	<b>-41%</b>	<b>67 038</b>
			<b>12.8%</b>	<b>12.8%</b>						<b>12.8%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>59 447</b>	<b>67 038</b>	<b>67 038</b>	<b>3 719</b>	<b>9 806</b>	<b>16 760</b>	<b>(6 953)</b>	<b>-41%</b>	<b>67 038</b>
<b>% increase</b>	4		<b>12.8%</b>	<b>12.8%</b>						<b>12.8%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>45 590</b>	<b>52 380</b>	<b>52 380</b>	<b>3 715</b>	<b>7 500</b>	<b>13 095</b>	<b>(5 596)</b>	<b>-43%</b>	<b>52 380</b>

# 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 SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

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
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
-										
<b>Infrastructure</b>		<b>1 074</b>	<b>1 200</b>	<b>1 200</b>	-	-	<b>300</b>	300	<b>100.0%</b>	<b>1 200</b>
Infrastructure - Road transport		1 074	1 200	1 200	-	-	300	300	100.0%	1 200
Roads, Pavements & Bridges		1 074	1 200	1 200	-	-	300	300	100.0%	1 200
Storm water		-	-	-	-	-	-	-		-
<b>Community</b>		<b>473</b>	<b>262</b>	<b>262</b>	-	<b>10</b>	<b>66</b>	<b>56</b>	<b>84.7%</b>	<b>262</b>
Fire, safety & emergency		17	32	32	-	10	8	(2)	-25.7%	32
Other		456	231	231	-	-	58	58	100.0%	231
<b>Other assets</b>		<b>785</b>	<b>1 312</b>	<b>1 312</b>	<b>83</b>	<b>86</b>	<b>328</b>	<b>242</b>	<b>73.8%</b>	<b>1 312</b>
General vehicles		95	397	397	-	-	99	99	100.0%	397
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		67	114	114	75	75	28	(46)	-162.6%	114
Computers - hardware/equipment		81	147	147	-	-	37	37	100.0%	147
Furniture and other office equipment		-	5	5	-	-	1	1	100.0%	5
Civic Land and Buildings		541	650	650	9	11	163	151	93.1%	650
<b>Total Repairs and Maintenance Expenditure</b>		<b>2 332</b>	<b>2 775</b>	<b>2 775</b>	<b>83</b>	<b>96</b>	<b>694</b>	<b>598</b>	<b>86.2%</b>	<b>2 775</b>

# **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 September 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 \_\_\_\_\_