

SECTION 71 REPORT

APRIL

2015

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Part 1 – Annual Budget

1.1 Mayor's Report

The Monthly section 71 report is a report that gives a clear view on the state or performance of the Municipality for that month as well as the year to date performance. Among the impacts that are challenging the Municipality, is the cash flow challenge currently being experienced by the municipality due to among other things declining collection, historic expenditure patterns, high water losses and high rate of indigents within the municipal boundaries.

Management within local government has a significant role to play in strengthening the link between the citizen and government's overall priorities and spending plans. The goal should be to enhance service delivery aimed at improving the quality of life for all people within the UThukela District Municipality .Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The challenge is to do more with the available resources. We need to remain focused on the effective delivery of the core municipal services through the application of efficient and effective service delivery mechanisms.

1.2 Council Resolutions

1. The Council of UThukela District Municipality, acting in terms of section 71 of the Municipal Finance Management Act, (Act 56 of 2003) to note :
2. Monthly Budget statements and supporting documents for the month of April 2015.

1.3 Executive Summary

As per Municipal Finance Management Act the municipality needs to prepare section 71 report in a prescribed format as per national treasury regulations.

The District Municipality has to embark on implementing revenue collection strategies to optimize the collection of debt owed by consumers.

The municipality is also embarking on assuring that all grants are spent during the 2014/15 financial year.

1.4 In - Year Budget tables

TABLE 1: C4 – Monthly Budget Statements – Financial Performance

DC23 Uthukela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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										
Service charges - water revenue		118 572	134 908	134 908	9 699	93 823	112 424	(18 600)	-17%	134 908
Service charges - sanitation revenue		14 199	16 598	16 598	1 391	13 868	13 831	37	0%	16 598
Service charges - refuse revenue				-	-	-	-	-		
Service charges - other				-	-	-	-	-		
Rental of facilities and equipment				-	-	-	-	-		
Interest earned - external investments		10 761	9 471	7 172		4 338	5 977	(1 639)	-27%	7 172
Interest earned - outstanding debtors		33 284	35 660	35 660	1 461	16 097	29 716	(13 619)	-46%	35 660
Transfers recognised - operational		257 902	306 828	301 695	77 977	293 372	251 413	41 959	17%	301 695
Other revenue		2 845	1 372	338	480	985	281	703	250%	338
Gains on disposal of PPE										
Total Revenue (excluding capital transfers and contributions)		437 563	504 836	496 371	91 009	422 483	413 642	8 841	2%	496 371
Expenditure By Type										
Employee related costs		125 359	160 321	139 928	12 874	116 000	116 607	(607)	-1%	139 928
Remuneration of councillors		4 703	4 619	10 290	922	4 319	8 575	(4 256)	-50%	10 290
Debt impairment		16 028	30 452	26 380	-	-	21 983	(21 983)	-100%	26 380
Depreciation & asset impairment		38 999	44 689	44 660	-	-	37 216	(37 216)	-100%	44 660
Finance charges		2 549	1 311	1 075	13	563	896	(333)	-37%	1 075
Bulk purchases		7 232	6 085	6 085	596	3 468	5 071	(1 603)	-32%	6 085
Other materials		22 082	54 450	48 552	3 104	17 526	40 460	(22 934)	-57%	48 552
Contracted services		46 772	37 658	40 814	1 179	21 851	34 012	(12 161)	-36%	40 814
Transfers and grants		83 732	11 900	12 480	1 186	8 198	10 400	(2 202)	-21%	12 480
Other expenditure		97 887	115 103	127 329	12 805	102 864	106 108	(3 244)	-3%	127 329
Loss on disposal of PPE		5 421		-						
Total Expenditure		450 763	466 587	457 593	32 678	274 789	381 327	(106 538)	-28%	457 593
Surplus/(Deficit)		(13 200)	38 249	38 778	58 331	147 694	32 315	115 379	0	38 778
Transfers recognised - capital		360 480	209 225	269 648	67 608	235 802	224 707	11 095	0	269 648
Surplus/(Deficit) after capital transfers & contributions		347 279	247 474	308 426	125 939	383 496	257 022			308 426
Taxation										
Surplus/(Deficit) after taxation		347 279	247 474	308 426	125 939	383 496	257 022			308 426
Atributable to minorities										
Surplus/(Deficit) attributable to municipality		347 279	247 474	308 426	125 939	383 496	257 022			308 426
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		347 279	247 474	308 426	125 939	383 496	257 022			308 426

➤ The transfers recognized is reflecting the grants expenditure that has been recognized as income plus unconditional grants.

➤ Total expenditure is at R32 678 000 for the month of April 2015

- The transfers recognized is reflecting the grants expenditure that has been recognized as income plus unconditional grants.
- Total expenditure is at R32 678 000 for the month of April 2015
-
- The Service charges – water revenue have a billed amount to consumers of R 9 699 000 in April 2015.
- The Service charges – Sanitation revenue have a billed amount to consumers of R 1 391 000 in April 2015.
- Employees related costs spending is R12 874 000 for the month of April 2015.
- Remuneration of Councillors is R 922 000 for the month of 30 April 2015.

Table 2: C5 – Monthly Budget Statements – Capital Expenditure

2.1 The following table provides a breakdown of budgeted capital expenditure by vote:

DC23 Uthukela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M10 April

Vote Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Vote 9 - MUNICIPAL MANGER	1	351	2,210	2,311	899	1,848	1,926	(78)	-4%	2,210
Vote 10 - TREASURY		10	600	1,162	34	518	968	(450)	-46%	600
Vote 11 - CORPORATE SERVICES		19	1,500	1,871	221	1,191	1,559	(368)	-24%	1,500
Vote 12 - WATER SERVICES		10,623	43,321	47,217	450	29,339	39,348	(10,008)	-25%	43,321
Vote 13 - SOCIAL AND ECONOMIC SERVICES		3	17,586	12,352	112	2,723	10,294	(7,571)	-74%	17,586
Vote 14 - TECHNICAL SERVICES		414,608	212,258	302,113	67,608	235,802	251,761	(15,959)	-6%	212,258
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	425,614	277,475	367,027	69,324	271,422	305,856	(34,434)	-11%	277,475
Total Capital Expenditure		425,614	277,475	367,027	69,324	271,422	305,856	(34,434)	-11%	277,475
Capital Expenditure - Standard Classification										
Governance and administration										
Executive and council		359	4,310	5,344	1,154	3,557	4,453	(896)	-20%	4,310
Budget and treasury office		330	2,210	2,311	899	1,848	1,926	(78)	-4%	2,210
Corporate services		10	600	1,162	34	518	968	(450)	-46%	600
Community and public safety		19	1,500	1,871	221	1,191	1,559	(368)	-24%	1,500
Community and social services		-	17,586	12,352	112	2,723	10,294	(7,571)	-74%	17,586
Sport and recreation		-	17,586	12,352	112	2,723	10,294	(7,571)	-74%	17,586
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2,002	2,315	2,315	-	846	1,929	(1,083)	-56%	2,315
Planning and development		3	-	-	-	-	-	-	-	-
Road transport		1,999	2,315	2,315	-	846	1,929	(1,083)	-56%	2,315
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		423,252	253,264	347,015	68,058	264,295	289,180	(24,884)	-9%	253,264
Electricity		423,252	253,264	347,015	68,058	264,295	289,180	(24,884)	-9%	253,264
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	425,614	277,475	367,027	69,324	271,422	305,856	(34,434)	-11%	277,475
Funded by:										
National Government		344,456	209,225	269,648	67,608	235,802	224,707	11,095	5%	209,225
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		344,456	209,225	269,648	67,608	235,802	224,707	11,095	5%	209,225
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		81,158	68,250	97,379	1,716	35,620	81,149	(45,529)	-66%	68,250
Total Capital Funding		425,614	277,475	367,027	69,324	271,422	305,856	(34,434)	-11%	277,475

- The major spending on the capital expenditure is from Government grants.
- R271 422 000 has been spent on capital as at 30 April 2015.

Table 3: Repairs and maintenance per asset class

DC23 Uthukela - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		18 623	40 575	41 016	2 715	12 127	34 180	22 053	64,5%	41 016
Infrastructure - Road transport		1 500	1 575	1 575	-	738	1 313	574	43,7%	1 575
Roads, Pavements & Bridges		1 500	1 575	1 575	-	738	1 313	574	43,7%	1 575
Infrastructure - Water		11 184	15 000	16 776	933	7 314	13 980	6 666	47,7%	16 776
Dams & Reservoirs		6 014	6 000	6 723	212	738	5 603	4 864	86,8%	6 723
Water purification		50	2 000	2 000	-	-	1 667	1 667	100,0%	2 000
Reticulation		5 100	7 000	8 053	721	6 576	6 711	135	2,0%	8 053
Infrastructure - Other		5 959	24 000	22 665	1 782	4 074	18 888	14 813	78,4%	22 665
Other		5 959	24 000	22 665	1 782	4 074	18 888	14 813	78,4%	22 665
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		3 459	13 875	7 536	390	5 399	6 280	881	14,0%	7 536
General vehicles		3 126	4 550	4 235	361	2 506	3 529	1 023	29,0%	4 235
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment			5 000	550	-	738	458	(280)	-61,1%	550
Computers - hardware/equipment										
Furniture and other office equipment		53	50	6	-	3	5	2	47,5%	6
Other Buildings		280	399	744	28	196	620	424	68,3%	744
Other Land										
Surplus Assets - (Investment or Inventory)										
Other			3 876	2 001		1 956	1 668	(289)	-17,3%	2 001
Total Repairs and Maintenance Expenditure		22 082	54 450	48 552	3 104	17 526	40 460	22 934	58,7%	48 552

- Repairs and Maintenance have a slow spending when compared to the year to date budget.
- Plant and Equipment refers to the purification plants and equipment.
- The total amount spent to date towards repairs and maintenance is R17 256 000.

Table 4: Table C2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

DC23 Uthukela - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April

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										
<i>Governance and administration</i>		279,380	299,336	296,492	78,419	294,111	247,077	47,035	19%	299,336
Executive and council		37,743	41,140	41,140	41,140	41,140	34,283	6,857	20%	41,140
Budget and treasury office		241,637	258,196	255,352	37,279	252,971	212,793	40,178	19%	258,196
<i>Economic and environmental services</i>		890	6,317	250	10	76	208	(132)	-63%	6,317
Planning and development		890	6,317	250	10	76	208	(132)	-63%	6,317
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		517,773	408,408	469,277	80,188	364,097	391,064	(26,967)	-7%	408,408
Electricity		-	-	-	-	-	-	-	-	-
Water		503,502	391,810	452,679	78,797	350,229	377,233	(27,004)	-7%	391,810
Waste water management		14,270	16,598	16,598	1,391	13,868	13,832	36	0%	16,598
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	798,042	714,061	766,019	158,617	658,285	638,349	19,936	3%	714,061
Expenditure - Standard										
<i>Governance and administration</i>		113,648	189,666	180,810	12,497	70,135	150,675	(80,540)	-53%	189,666
Executive and council		64,054	49,743	41,740	4,249	20,235	34,783	(14,548)	-42%	49,743
Budget and treasury office		23,332	104,843	98,456	5,069	22,327	82,047	(59,719)	-73%	104,843
Corporate services		26,262	35,080	40,614	3,179	27,572	33,845	(6,273)	-19%	35,080
<i>Community and public safety</i>		11,271	11,099	15,113	2,663	12,571	12,594	(23)	0%	11,099
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		11,271	11,099	15,113	2,663	12,571	12,594	(23)	0%	11,099
<i>Economic and environmental services</i>		8,760	26,939	23,915	980	11,916	19,929	(8,013)	-40%	26,939
Planning and development		8,760	26,939	23,915	980	11,916	19,929	(8,013)	-40%	26,939
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		317,084	238,883	237,755	16,538	180,168	198,129	(17,961)	-9%	238,883
Electricity		-	-	-	-	-	-	-	-	-
Water		314,868	235,956	234,688	16,538	178,599	195,573	(16,974)	-9%	235,956
Waste water management		2,216	2,928	3,067	-	1,569	2,556	(987)	-39%	2,928
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	450,763	466,587	457,593	32,678	274,789	381,328	(106,538)	-28%	466,587
Surplus/ (Deficit) for the year		347,280	247,474	308,426	125,939	383,496	257,022	126,474	49%	247,474

Table 5: Table C3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

DC23 Uthukela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

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										
Vote 1 - COUNCIL	1	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 5 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - HEALTH SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - WATER AND SANITATION SERVICES		-	-	-	-	-	-	-	-	-
Vote 9 - MUNICIPAL MANGER		37,743	41,140	41,140	41,140	41,140	34,283	6,857	20.0%	41,140
Vote 10 - TREASURY		241,637	258,196	255,352	37,279	252,224	212,793	39,431	18.5%	258,196
Vote 11 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 12 - WATER SERVICES		164,212	201,951	196,330	12,580	129,043	163,608	(34,566)	-21.1%	201,951
Vote 13 - SOCIAL AND ECONOMIC SERVICES		890	717	250	10	76	208	(132)	-63.5%	717
Vote 14 - TECHNICAL SERVICES		353,560	212,057	272,947	67,608	235,802	227,456	8,346	3.7%	212,057
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	798,042	714,061	766,019	158,617	658,285	638,349	19,936	3.1%	714,061
Expenditure by Vote										
Vote 1 - COUNCIL	1	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 5 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - HEALTH SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - WATER AND SANITATION SERVICES		-	-	-	-	-	-	-	-	-
Vote 9 - MUNICIPAL MANGER		64,054	49,743	41,739	4,249	20,236	34,783	(14,547)	-41.8%	49,743
Vote 10 - TREASURY		23,332	104,843	94,456	5,069	22,327	78,713	(56,386)	-71.6%	104,843
Vote 11 - CORPORATE SERVICES		26,262	35,080	40,614	3,179	27,572	33,845	(6,273)	-18.5%	35,080
Vote 12 - WATER SERVICES		313,628	231,077	230,233	16,247	175,216	191,861	(16,645)	-8.7%	231,077
Vote 13 - SOCIAL AND ECONOMIC SERVICES		20,031	38,039	39,028	3,643	24,486	32,523	(8,037)	-24.7%	38,039
Vote 14 - TECHNICAL SERVICES		3,456	7,806	7,523	291	4,952	6,269	(1,317)	-21.0%	7,806
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	450,763	466,587	453,593	32,678	274,789	377,994	(103,205)	-27.3%	466,587
Surplus/ (Deficit) for the year	2	347,279	247,474	312,426	125,939	383,496	260,355	123,141	47.3%	247,474

Part 2 – Supporting Documentation

2.1 DEBTOR'S AGE ANALYSIS

DC23 Uthukela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2014/15								Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr		
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	15,134	9,062	7,123	8,214	445,519				485,043	453,734
Trade and Other Receivables from Exchange Transactions - Electricity	1300										
Receivables from Non-exchange Transactions - Property Rates	1400									-	-
Receivables from Exchange Transactions - Waste Water Management	1500									-	-
Receivables from Exchange Transactions - Waste Management	1600									-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-
Interest on Arrear Debtor Accounts	1810									-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-
Other	1900	5	12	-	36	1,939				-	-
Total By Income Source	2000	15,139	9,064	7,123	8,250	447,458	-	-	-	1,992	1,975
2013/14 - totals only										487,035	455,708
Debtors Age Analysis By Customer Group											
Organs of State	2200	1,366	968	332	268	3,282				6,196	3,540
Commercial	2300	1,028	671	242	280	1,323				3,545	1,603
Households	2400	12,749	7,413	6,550	7,676	440,914				475,302	448,589
Other	2500	5	12	-	37	1,939				1,992	1,975
Total By Customer Group	2600	15,139	9,064	7,123	8,251	447,458	-	-	-	487,035	455,708

The Municipality has a total amount of R487 035 000 for outstanding debtors. This includes an amount of R1 992 000 which relates to sundry debtors.

COLLECTION RATE

CONSUMER DEBTORS - PAYMENTS VS BILLING AS AT 30 APRIL 2014

MONTH	BILLING	MONTHS	PAYMENTS	RECOVERY RATE
JUNE 2014	9,595,581.43	JULY 2014	6,020,425.52	62.74%
JULY 2014	11,685,112.67	AUGUST 2014	6,110,030.11	52.29%
AUGUST 2014	21,035,993.75	SEPTEMBER 2014	6,209,513.43	29.52%
SEPTEMBER 2014	13,957,068.73	OCTOBER 2014	6,735,518.00	48.26%
OCTOBER 2014	8,912,018.19	NOVEMBER 2014	7,560,916.92	84.84%
NOVEMBER 2014	18,632,039.10	DECEMBER 2014	5,699,942.42	30.59%
DECEMBER 2014	9,919,516.35	JANUARY 2015	6,713,751.11	67.68%
JANUARY 2015	11,565,806.00	FEBRUARY 2015	8,349,434.46	72.19%
FEBRUARY 2015	13,296,755.44	MARCH 2015	7,298,991.74	54.89%
MARCH 2015	9,454,889.00	APRIL 2015	9,936,169.00	105.09%
	93,737,330.22		45,050,097.51	48.06%

TOTALS

BILLING - JUNE 2014 TO MARCH 2015	93,737,330.22
PAYMENTS - July 2014 TO APRIL 2015	45,050,097.51
DIFFERENCE	48,687,232.71

2.2. CREDITORS AGE ANALYSIS

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	693	-	-					22,544	23,236
Auditor General	0800									-
Other	0900									-
Total By Customer Type	1000	693	-	-	-	-	-	-	22,544	23,236

2.3 SALARIES AND ALLOWANCES

DC23 Uthukela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 520	3 404	10 068	675	3 032	8 390	(5 358)	-64%	10 068
Motor Vehicle Allowance		1 008	1 034	(22)	224	981	(18)	999	-5568%	(22)
Cellphone Allowance		176	181	244	23	306	203	102	50%	244
Sub Total - Councillors		4 703	4 619	10 290	922	4 319	8 575	(4 256)	-50%	10 290
% increase	4		-1,8%	118,8%						118,8%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	5 429	6 663	6 663	568	4 414	5 553	(1 139)	-21%	6 663
Performance Bonus			666	666			555	(555)	-100%	666
Sub Total - Senior Managers of Municipality		5 429	7 329	7 329	568	4 414	6 108	(1 694)	-28%	7 329
% increase	4		35,0%	35,0%						35,0%
Other Municipal Staff										
Basic Salaries and Wages		76 438	104 820	81 780	8 302	68 940	68 150	790	1%	81 780
Pension and UIF Contributions		11 508	14 194	14 163	922	11 144	11 803	(659)	-6%	14 163
Medical Aid Contributions		3 341	5 020	3 860	315	3 085	3 217	(132)	-4%	3 860
Overtime		15 997	3 135	16 967	1 620	13 916	14 139	(223)	-2%	16 967
Performance Bonus										
Motor Vehicle Allowance		5 654	9 965	7 212	958	6 202	6 010	192	3%	7 212
Cellphone Allowance										
Housing Allowances		572	1 490	776	61	607	647	(40)	-6%	776
Other benefits and allowances		12 183	13 255	6 442	73	6 478	5 368	1 110	21%	6 442
Payments in lieu of leave		(334)	1 113	1 399	53	1 213	1 166	47	4%	1 399
Long service awards										
Post-retirement benefit obligations	2									
Sub Total - Other Municipal Staff		125 359	152 992	132 599	12 306	111 585	110 499	1 086	1%	132 599
% increase	4		22,0%	5,8%						5,8%
Total Parent Municipality		135 491	164 940	150 218	13 796	120 318	125 182	(4 864)	-4%	150 218
			21,7%	10,9%						10,9%
TOTAL SALARY, ALLOWANCES & BENEFITS										
		135 491	164 940	150 218	13 796	120 318	125 182	(4 864)	-4%	150 218
% increase	4		21,7%	10,9%						10,9%
TOTAL MANAGERS AND STAFF		130 788	160 321	139 928	12 874	115 999	116 607	(608)	-1%	139 928

2.4. INVESTMENTS AND BANK BALANCES

BANK BALANCES

The following reflects bank balances at 30 April 2015

DESCRIPTION	APRIL
FNB MAIN ACCOUNT 62252306280	23,677,737.00
FNB WATER ACCOUNT 62253072385	0.00
Total cash held	23,677,737.00

INVESTMENTS FOR APRIL 2015

DC23 Uthukela - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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									
FNB UTM		32 DAYS			65	5.4%	97,777	-	97,777
NEDBANKS		32 DAYS			12	4.5% -5.6%	3,146	-	3,146
ABSA		32 DAYS			25	4.6%	5,813	-	5,830
Investec		32 DAYS			102	0.75% - 5.35%	110,703	-	110,703
DDA - 62402906484									-
74448702164									-
Municipality sub-total					204		217,439	-	217,455
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				204		217,439	-	217,455

2.5 GRANTS RECEIPTS

DC23 Uthukela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		267,042	301,445	301,445	-	299,195	251,204	47,827	19.0%	300,978
Local Government Equitable Share		257,902	286,962	286,962	-	286,962	239,135	47,827	20.0%	286,962
Finance Management		1,250	1,250	1,250	-	1,250	1,042			1,250
Municipal Systems Improvement		-	934	934	-	934	778			467
EPWP Incentive		1,000	3,299	3,299	-	3,299	2,749			3,299
Water Services Operating Subsidy		6,000	9,000	9,000	-	6,750	7,500			9,000
KZN PROJECTS	3	890								
MSIG GRANT										
MSIG GRANT										
Provincial Government:		-	5,850	5,850	-	424	4,875	216	4.4%	5,938
Share Services			250	250		250	208	42	20.0%	250
Small Town Rehabilitation			5,600	5,600			4,667			5,600
LG SETA						174		174	#DIV/0!	88
Total Operating Transfers and Grants	5	267,042	307,295	307,295	-	299,619	256,079	48,043	18.8%	306,916
Capital Transfers and Grants										
National Government:		258,405	228,758	228,758	-	219,030	190,632	27,989	14.7%	209,045
Municipal Infrastructure Grant (MIG)		174,260	177,319	177,319	-	177,319	147,766	29,553	20.0%	177,319
Regional Bulk Infrastructure		63,621	25,000	25,000	-	22,232	20,833			4,124
Rural Households Infrastructure		4,000	4,124	4,124	-	2,062	3,437			25,000
Rural Road Asst Management		1,999	2,315	2,315	-	2,315	1,929			2,135
Municipal Systems Improvement		-	-	-	-	-	-			467
Municipal Infrastructure Water Grant		14,525	20,000	20,000	-	12,417	16,667	(4,249)	-25.5%	
Municipality Water Infrastructure Massification										
District Disaster Centre						2,685		2,685	#DIV/0!	
Total Capital Transfers and Grants	5	258,405	228,758	228,758	-	219,030	190,632	27,989	14.7%	209,045
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	525,447	536,053	536,053	-	518,649	446,711	76,032	17.0%	515,961

2.6. GRANTS EXPENDITURE

DC23 Uthukela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:										
		273,926	301,445	301,445	77,968	294,795	251,204	43,591	17.4%	300,978
Local Government Equitable Share		257,902	286,962	286,962	77,719	286,962	239,135	47,827	20.0%	286,962
Finance Management		1,581	1,250	1,250	249	914	1,042	(127)	-12.2%	1,250
Municipal Systems Improvement		-	934	934	-	399	778	(379)	-48.7%	467
EPWP Incentive		3,200	3,299	3,299	-	2,111	2,749	(638)	-23.2%	3,299
Water Services Operating Subsidy		4,448	9,000	9,000	-	4,409	7,500	(3,091)	-41.2%	9,000
KZN PROJECTS		5,905								
MSIG GRANT		890								
Provincial Government:										
Share Services		-	250	250	10	76	208	(132)	-63.5%	5,850
Small Town Rehabilitation			250	250	10	76	208	(132)	-63.5%	250
LG SETA										5,600
District Disaster										
Other transfers and grants [insert description]										
Total operating expenditure of Transfers and Grants:		273,926	301,695	301,695	77,977	294,871	251,413	43,459	17.3%	306,828
Capital expenditure of Transfers and Grants										
National Government:										
		344,456	208,578	208,578	67,608	235,802	173,815	61,987	35.7%	209,045
Municipal Infrastructure Grant (MIG)		233,809	177,319	177,319	36,619	142,079	147,766	(5,687)	-3.8%	177,319
Regional Bulk Infrastructure		75,274	25,000	25,000	30,988	92,877	20,833	72,043	345.8%	25,000
Rural Households Infrastructure		-	4,124	4,124	-	-	3,437	(3,437)	-100.0%	4,124
Rural Road Asst Management		1,999	2,135	2,135	-	846	1,779	(333)	-52.4%	2,135
Municipal Systems Improvement										467
Municipal Infrastructure Water Grant		11,738								
Municipality Water Infrastructure		1,234								
Massification		20,402								
Total capital expenditure of Transfers and Grants		344,456	208,578	208,578	67,608	235,802	173,815	61,987	35.7%	209,045
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		618,381	510,273	510,273	145,585	530,673	425,228	105,446	24.8%	515,873

2.7 EXPENDITURE AGAINST APPROVED ROLL OVERS

DC23 Uthukela - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M1

Description	Ref	Budget Year 2014/15				
		Approved Rollover 2013/14	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		1,552	-	-	1,552	100.0%
Local Government Equitable Share					-	
Finance Management					-	
Municipal Systems Improvement					-	
EPWP Incentive					-	
Water Services Operating Subsidy		1,552	-	-	1,552	100.0%
KZN PROJECTS					-	
MSIG GRANT					-	
Provincial Government:		-	-	-	-	
Share Services					-	
LG SETA					-	
0					-	
0					-	
Other transfers and grants [insert description]					-	
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
[insert description]					-	
Total operating expenditure of Approved Roll-overs		1,552	-	-	1,552	100.0%
Capital expenditure of Approved Roll-overs						
National Government:		28,557	1,034	23,314	5,243	18.4%
Municipal Infrastructure Grant (MIG)		21,771	366	18,089	3,682	16.9%
Municipal Infrastructure Water Grant		2,786	-	2,657	129	4.6%
Rural Household Infrastructure Grant		4,000	668	2,568	1,432	35.8%
Massification					-	
District Disaster Centre					-	
0					-	
Total capital expenditure of Approved Roll-overs		28,557	1,034	23,314	5,243	18.4%

Prepared by: [Signature]

Manager: Expenditure

Checked by: [Signature]

Senior Manager: Finance

Reviewed by: [Signature]

Chief Financial Officer

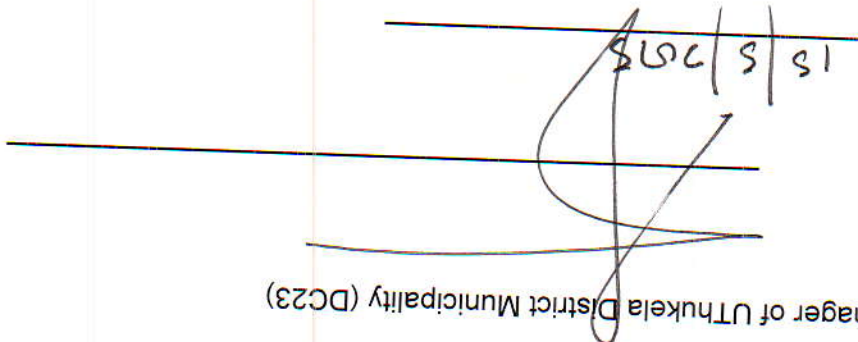
2.8. Municipal Manager's quality certificate

I **Sifiso Nicholas Kunene, Municipal Manager of UThukela District Municipality**, hereby certify that the Section 71 and supporting documentation for April 2015 have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: Sifiso Nicholas Kunene

Municipal Manager of UThukela District Municipality (DC23)

Signature



Date

15/5/2015