

SECTION 71 REPORT

MAY

2015

Table of Contents

PART 1 – MONTHLY IN-YEAR MONITORING BUDGET

1.1	MAYOR'S REPORT	
1.2	COUNCIL RESOLUTIONS	
1.3	EXECUTIVE SUMMARY	
1.4	IN- YEAR BUDGET TABLES	

PART 2 – SUPPORTING DOCUMENTATION

2.1	Debtor's Age Analysis Table	
2.2	CREDITORS AGE ANALYSIS TABLE	
2.3	Councillors Allowances and Employee Benefits	
2.4	Investments and Bank Balances	
2.5	Allocation Of grants Reciepts	
2.6	Allocation Of grants Expenditure	
2.7	Expenditure against Approved Roll Overs Grants	
2.7	MUNICIPAL MANAGER'S QUALITY CERTIFICATE	

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 May 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) - M11 May

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										
Revenue By Source										
Property rates										
Property rates - penalties & collection charges										
Service charges - electricity revenue										
Service charges - water revenue		118 572	134 908	134 908	7 666	101 490	123 666	(22 176)	-18%	134 908
Service charges - sanitation revenue		14 199	16 598	16 598	1 387	15 255	15 215	41	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	318	6 189	6 574	(385)	-6%	7 172
Interest earned - outstanding debtors		33 284	35 660	35 660	1 533	17 631	32 688	(15 058)	-46%	35 660
Dividends received										
Fines										
Licences and permits										
Agency services										
Transfers recognised - operational		257 902	306 828	301 695	653	297 095	276 554	20 541	7%	301 695
Other revenue		2 845	1 372	338	80	1 064	309	755	244%	338
Gains on disposal of PPE										
Total Revenue (excluding capital transfers and contributions)		437 563	504 836	496 371	11 637	438 724	455 006	(16 283)	-4%	496 371
Expenditure By Type										
Employee related costs		125 359	160 321	139 928	12 446	128 446	128 268	178	0%	139 928
Remuneration of councillors		4 703	4 619	10 290	456	4 775	9 433	(4 658)	-49%	10 290
Debt impairment		16 028	30 452	26 380	-	59	24 181	(24 122)	-100%	26 380
Depreciation & asset impairment		38 999	44 689	44 660	-	-	40 938	(40 938)	-100%	44 660
Finance charges		2 549	1 311	1 075	174	738	985	(248)	-25%	1 075
Bulk purchases		7 232	6 085	6 085	580	4 048	5 578	(1 530)	-27%	6 085
Other materials		22 082	54 450	48 552	4 150	21 676	44 506	(22 829)	-51%	48 552
Contracted services		46 772	37 658	40 814	2 145	23 996	37 413	(13 417)	-36%	40 814
Transfers and grants		83 732	11 900	12 480	15	9 399	11 440	(2 041)	-18%	12 480
Other expenditure		97 887	115 103	127 329	12 373	113 992	116 718	(2 726)	-2%	127 329
Loss on disposal of PPE		5 421								
Total Expenditure		450 763	466 587	457 593	32 340	307 128	419 460	(112 332)	-27%	457 593
Surplus/(Deficit)										
Transfers recognised - capital		360 480	209 225	269 648	44 503	280 306	247 177	33 129	0	269 648
Contributions recognised - capital										
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions		347 279	247 474	308 426	23 800	411 901	282 724			308 426
Taxation										
Surplus/(Deficit) after taxation		347 279	247 474	308 426	23 800	411 901	282 724			308 426
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		347 279	247 474	308 426	23 800	411 901	282 724			308 426
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		347 279	247 474	308 426	23 800	411 901	282 724			308 426

- The transfers recognized is reflecting the grants expenditure that has been recognized as income plus unconditional grants.
- Total expenditure is at R32 340 000 for the month of May 2015
- The Service charges – water revenue have a billed amount to consumers of R 7 666 000 in May 2015.
- The Service charges – Sanitation revenue have a billed amount to consumers of R 1 387 000 in May 2015.
- Employees related costs spending is R12 446 000 for the month of May 2015.
- Remuneration of Councillors is R 456 000 for the month of May 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) - M11 May

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 - COUNCIL		-	-	-	-	-	-	-	-	-
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		351	2 210	2 971	25	1 873	2 723	(850)	-31%	2 971
Vote 10 - TREASURY		10	600	1 162	3	521	1 065	(544)	-51%	1 162
Vote 11 - CORPORATE SERVICES		19	1 500	1 871	76	1 167	1 715	(548)	-32%	1 871
Vote 12 - WATER SERVICES		10 623	43 321	47 217	913	30 278	43 282	(13 004)	-30%	47 217
Vote 13 - SOCIAL AND ECONOMIC SERVICES		3	17 586	12 352	9	2 732	11 323	(8 591)	-76%	12 352
Vote 14 - TECHNICAL SERVICES		414 608	212 258	302 113	44 503	304 590	276 937	27 653	10%	302 113
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	425 614	277 475	367 687	45 528	341 162	337 046	4 116	1%	367 687
Total Capital Expenditure		425 614	277 475	367 687	45 528	341 162	337 046	4 116	1%	367 687
Capital Expenditure - Standard Classification										
Governance and administration		359	4 310	5 344	104	3 557	4 453	(896)	-20%	5 345
Executive and council		330	2 210	2 311	25	1 848	1 926	(78)	-4%	2 311
Budget and treasury office		10	600	1 162	3	518	968	(450)	-46%	1 162
Corporate services		19	1 500	1 871	76	1 191	1 559	(368)	-24%	1 871
Community and public safety		-	17 586	12 352	9	2 732	10 294	(7 561)	-73%	12 352
Community and social services		-	17 586	12 352	9	2 732	10 294	(7 561)	-73%	12 352
Sport and recreation		-	-	-	-	-	-	-	-	-
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	45 416	285 456	289 180	(3 723)	-1%	347 015
Electricity		-	-	-	-	-	-	-	-	-
Water		423 252	253 264	347 015	45 416	285 456	289 180	(3 723)	-1%	347 015
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	425 614	277 475	367 027	45 528	292 592	305 856	(13 264)	-4%	367 027
Funded by:										
National Government		344 456	209 225	269 648	44 503	280 306	224 707	55 599	25%	269 648
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		344 456	209 225	269 648	44 503	280 306	224 707	55 599	25%	269 648
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		81 158	68 250	97 379	1 025	12 286	81 149	(68 863)	-85%	97 379
Total Capital Funding		425 614	277 475	367 027	45 528	292 592	305 856	(13 264)	-4%	367 027

- The major spending on the capital expenditure is from Government grants.
- R292 592 000 has been spent on capital as at May 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 - M11 May

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	40 014	2 401	18 221	36 679	18 458	50.3%	40 014
Infrastructure - Road transport		1 500	1 575	872	-	-	800	800	100.0%	872
Roads, Pavements & Bridges		1 500	1 575	872	-	-	800	800	100.0%	872
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		11 164	15 000	16 476	374	11 149	15 103	3 954	26.2%	16 476
Dams & Reservoirs		6 014	6 000	7 253	87	4 286	6 649	2 363	35.5%	7 253
Water purification		50	2 000	500	-	-	458	458	100.0%	500
Reticulation		5 100	7 000	8 723	287	6 863	7 996	1 133	14.2%	8 723
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		5 959	24 000	22 665	2 027	7 072	20 776	13 704	66.0%	22 665
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		5 959	24 000	22 665	2 027	7 072	20 776	13 704	66.0%	22 665
Other assets		3 459	13 875	19 535	1 750	3 455	17 907	14 452	80.7%	19 535
General vehicles		3 126	4 550	4 235	687	2 506	3 882	1 376	35.4%	4 235
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	5 000	13 550	1 051	738	12 421	11 682	94.1%	13 550
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		53	50	6	-	3	6	3	52.3%	6
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		280	399	744	11	208	682	474	69.6%	744
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	3 876	1 000	-	-	917	917	100.0%	1 000
Total Repairs and Maintenance Expenditure		22 082	54 450	59 549	4 150	21 676	54 586	32 910	60.3%	59 549

- 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 R21 676 000.

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

DC23 Uthukela - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May

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	1 000	295 621	271 784	23 837	9%	296 492
Executive and council		37 743	41 140	41 140	-	41 140	37 712	3 428	9%	41 140
Budget and treasury office		241 637	258 196	255 352	1 000	254 481	234 073	20 409	9%	255 352
Corporate services		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>										
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		890	6 317	250	-	76	229	(153)	-67%	250
Planning and development		890	6 317	250	-	76	229	(153)	-67%	250
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		517 773	408 408	469 277	55 140	423 333	430 171	(6 838)	-2%	469 277
Electricity		-	-	-	-	-	-	-	-	-
Water		503 502	391 810	452 679	53 753	408 077	414 956	(6 878)	-2%	452 679
Waste water management		14 270	16 598	16 598	1 387	15 255	15 215	40	0%	16 598
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	798 042	714 061	766 019	56 140	719 030	702 184	16 846	2%	766 019
Expenditure - Standard										
<i>Governance and administration</i>		113 648	189 666	180 810	9 840	79 975	165 743	(85 767)	-52%	180 810
Executive and council		64 054	49 743	41 740	4 711	24 947	38 262	(13 315)	-35%	41 740
Budget and treasury office		23 332	104 843	98 456	1 845	24 172	90 251	(66 079)	-73%	98 456
Corporate services		26 262	35 080	40 614	3 284	30 856	37 230	(6 374)	-17%	40 614
<i>Community and public safety</i>		11 271	11 099	15 113	1 413	13 984	13 854	131	1%	15 113
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		11 271	11 099	15 113	1 413	13 984	13 854	131	1%	15 113
<i>Economic and environmental services</i>		8 760	26 939	23 915	1 175	13 091	21 922	(8 832)	-40%	23 915
Planning and development		8 760	26 939	23 915	1 175	13 091	21 922	(8 832)	-40%	23 915
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		317 084	238 883	237 755	19 911	200 079	217 942	(17 863)	-8%	237 755
Electricity		-	-	-	-	-	-	-	-	-
Water		314 868	235 956	234 688	19 812	180 556	215 131	(34 574)	-16%	234 688
Waste water management		2 216	2 928	3 067	99	19 523	2 811	16 711	594%	3 067
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	450 763	466 587	457 593	32 340	307 129	419 460	(112 331)	-27%	457 593
Surplus/ (Deficit) for the year		347 280	247 474	308 426	23 801	411 901	282 724	129 177	46%	308 426

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) - M11 May

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	37 712	3 428	9.1%	41 140
Vote 10 - TREASURY		241 637	258 196	255 352	1 000	254 481	234 073	20 408	8.7%	255 352
Vote 11 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 12 - WATER SERVICES		164 212	201 951	196 330	10 637	143 027	179 969	(36 943)	-20.5%	196 330
Vote 13 - SOCIAL AND ECONOMIC SERVICES		890	717	250	-	76	229	(153)	-66.8%	250
Vote 14 - TECHNICAL SERVICES		353 560	212 057	272 947	44 503	280 306	250 201	30 105	12.0%	272 947
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	798 042	714 061	766 019	56 140	719 030	702 184	16 846	2.4%	766 019
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	4 711	24 947	38 261	(13 314)	-34.8%	41 739
Vote 10 - TREASURY		23 332	104 843	94 456	1 845	24 172	86 585	(62 412)	-72.1%	94 456
Vote 11 - CORPORATE SERVICES		26 262	35 080	40 614	3 284	30 856	37 230	(6 373)	-17.1%	40 614
Vote 12 - WATER SERVICES		313 628	231 077	230 233	19 621	194 837	211 047	(16 210)	-7.7%	230 233
Vote 13 - SOCIAL AND ECONOMIC SERVICES		20 031	38 039	39 028	2 588	27 075	35 776	(8 701)	-24.3%	39 028
Vote 14 - TECHNICAL SERVICES		3 456	7 806	7 523	290	5 242	6 896	(1 654)	-24.0%	7 523
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	450 763	466 587	453 593	32 340	307 129	415 794	(108 664)	-26.1%	453 593
Surplus/ (Deficit) for the year	2	347 279	247 474	312 426	23 800	411 901	286 391	125 510	43.8%	312 426

Part 2 – Supporting Documentation

2.1 DEBTOR'S AGE ANALYSIS

DC23 Uthukela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M1 May

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			
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	15 048	11 130	7 546	6 585	449 094					488 412	455 679
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	2	1	64	12	1 958					2 037	1 970
Total By Income Source	2000	15 050	11 140	7 609	6 596	451 052	-	-	-		491 448	457 648
2013/14 - totals only											-	-
Debtors Age Analysis By Customer Group												
Organs of State	2200	970	1 061	908	311	3 445					6 694	3 756
Commercial	2300	876	583	581	250	12 962					15 252	13 212
Households	2400	13 202	9 495	6 057	6 024	432 687					467 465	438 710
Other	2500	2	1	64	12	1 958					2 037	1 970
Total By Customer Group	2800	15 050	11 140	7 610	6 597	451 052	-	-	-		491 449	457 649

The Municipality has a total amount of R491 449 000 for outstanding debtors. This includes an amount of R2 037 000 which relates to sundry debtors.

2.2. CREDITORS AGE ANALYSIS

DC23 Uthukela - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

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	465	-	-					35 944	36 409
Auditor General	0800									-
Other	0900									-
Total By Customer Type	1000	465	-	-	-	-	-	-	35 944	36 409

2.3 SALARIES AND ALLOWANCES

DC23 Uthukela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remunerati	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		3 520	3 404	8 853	326	3 359	8 115	(4 756)	-59%	8 853
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance		1 008	1 034	426	106	1 087	390	697	179%	426
Cellphone Allowance		176	181	1 012	23	329	927	(598)	-65%	1 012
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		4 703	4 619	10 290	456	4 775	9 433	(4 658)	-49%	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	4 982	6 108	(1 126)	-18%	6 663
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus			666	666			611	(611)	-100%	666
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Municipality		5 429	7 329	7 329	568	4 982	6 718	(1 736)	-26%	7 329
% increase	4		35.0%	35.0%						35.0%
Other Municipal Staff										
Basic Salaries and Wages		76 438	104 820	81 780	7 749	76 025	74 965	1 060	1%	81 780
Pension and UIF Contributions		11 508	14 194	14 163	1 126	12 270	12 983	(713)	-5%	14 163
Medical Aid Contributions		3 341	5 020	3 860	323	3 408	3 538	(130)	-4%	3 860
Overtime		15 997	3 135	16 967	1 722	16 304	15 553	751	5%	16 967
Performance Bonus								-		
Motor Vehicle Allowance		5 654	9 965	7 212	729	6 931	6 611	320	5%	7 212
Cellphone Allowance								-		
Housing Allowances		572	1 490	776	63	670	711	(41)	-6%	776
Other benefits and allowances		12 183	13 255	6 442	17	6 495	5 905	590	10%	6 442
Payments in lieu of leave		(534)	1 113	1 399	148	1 361	1 282	79	6%	1 399
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Other Municipal Staff		125 359	152 992	132 599	11 878	123 464	121 549	1 915	2%	132 599
% increase	4		22.0%	5.8%						5.8%
Total Parent Municipality		135 491	164 940	150 218	12 901	133 221	137 700	(4 479)	-3%	150 218
			21.7%	10.9%						10.9%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		135 491	164 940	150 218	12 901	133 221	137 700	(4 479)	-3%	150 218
% increase	4		21.7%	10.9%						10.9%
TOTAL MANAGERS AND STAFF		130 788	160 321	139 928	12 446	128 446	128 267	179	0%	139 928

2.4. INVESTMENTS AND BANK BALANCES

BANK BALANCES AS AT 30 MAY 2015	
DESCRIPTION	AMOUNT
FNB MAIN 62252306280	61 605 526.55
FNB WATER 62253072385	0.00
TOTAL CASH HELD	61 605 526.55

INVESTMENTS FOR MAY 2015

The investments were not included due to non-submission of statements by banks.

2.5 GRANTS RECEIPTS

DC23 Uthukela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		267 042	301 445	301 445	-	299 195	276 325	23 914	8.7%	300 978
Local Government Equitable Share		257 902	286 962	286 962	-	286 962	263 049	23 914	9.1%	286 962
Finance Management		1 250	1 250	1 250	-	1 250	1 146			1 250
Municipal Systems Improvement		-	934	934	-	934	856			467
EPWP Incentive		1 000	3 299	3 299	-	3 299	3 024			3 299
Water Services Operating Subsidy		6 000	9 000	9 000	-	6 750	8 250			9 000
KZN PROJECTS	3	890								
MSIG GRANT										
MSIG GRANT										
Provincial Government:		-	5 850	250	-	424	229	195	85.1%	5 938
Share Services			250	250		250	229	21	9.1%	250
Small Town Rehabilitation			5 600	-						5 600
LG SETA	4					174		174	#DIV/0!	88
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	267 042	307 295	301 695	-	299 619	276 554	24 108	8.7%	306 916
Capital Transfers and Grants										
National Government:		258 405	208 758	272 333	-	219 030	248 018	25 473	10.3%	209 045
Municipal Infrastructure Grant (MIG)		174 260	177 319	177 319	-	177 319	162 542	14 777	9.1%	177 319
Regional Bulk Infrastructure		63 621	25 000	82 000	-	22 232	75 167			4 124
Rural Households Infrastructure		4 000	4 124	4 124	-	2 062	3 780			25 000
Rural Road Asst Management		1 999	2 315	2 315	-	2 315	2 122			2 135
Municipal Systems Improvement		-	-	-	-	-	-			467
Municipal Infrastructure Water Grant		14 525	-	-	-	12 417	-	12 417	#DIV/0!	
Municipality Water Infrastructure										
Massification										
District Disaster Centre				2 685	-	2 685	2 461	224	9.1%	
ACIP				3 890	-		1 945	(1 945)	-100.0%	
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	258 405	208 758	272 333	-	219 030	248 018	25 473	10.3%	209 045
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	525 447	516 053	574 028	-	518 650	524 572	49 581	9.5%	515 961

2.6. GRANTS EXPENDITURE

DC23 Uthukela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

Description	Ref	2013/14	Budget Year 2014/15							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		273 926	301 445	301 445	653	297 019	276 325	20 694	7.5%	301 445
Local Government Equitable Share		257 902	286 962	286 962	-	286 962	263 049	23 914	9.1%	286 962
Finance Management		1 581	1 250	1 250	118	1 032	1 146	(114)	-9.9%	1 250
Municipal Systems Improvement		-	934	934	535	934	856	78	9.1%	934
EPWP Incentive		3 200	3 299	3 299	-	2 111	3 024	(913)	-30.2%	3 299
Water Services Operating Subsidy		4 448	9 000	9 000	-	5 980	8 250	(2 270)	-27.5%	9 000
KZN PROJECTS		5 905								
MSIG GRANT		890								
Provincial Government:		-	250	250	-	76	229	(153)	-66.8%	250
Share Services			250	250	-	76	229	(153)	-66.8%	250
Small Town Rehabilitation			-	-	-	-	-	-		-
LG SETA										
District Disaster										
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total operating expenditure of Transfers and Grants:		273 926	301 695	301 695	653	297 095	276 554	20 541	7.4%	301 695
Capital expenditure of Transfers and Grants										
National Government:		344 456	208 578	269 468	44 503	280 306	247 012	33 293	13.5%	269 468
Municipal Infrastructure Grant (MIG)		233 809	177 319	177 319	37 360	179 439	162 542	16 897	10.4%	177 319
Regional Bulk Infrastructure		75 274	25 000	82 000	2 670	95 547	75 167	20 380	27.1%	82 000
Rural Households Infrastructure		-	4 124	4 124	844	844	3 780	(2 936)	-77.7%	4 124
Rural Road Asst Management		1 999	2 135	2 135	818	1 664	1 957	(293)	-15.0%	2 135
Acip Grant				3 890	992	992	3 566	(2 573)	-72.2%	3 890
Municipal Systems Improvement										
Municipal Infrastructure Water Grant		11 738			1 819	1 819		1 819	#DIV/0!	
Municipality Water Infrastructure		1 234								
Massification		20 402								
District Disaster Centre				2 685						
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total capital expenditure of Transfers and Grants		344 456	208 578	269 468	44 503	280 306	247 012	33 293	13.5%	269 468
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		618 381	510 273	571 163	45 156	577 401	523 566	53 835	10.3%	571 163

2.7 EXPENDITURE AGAINST APPROVED ROLL OVERS

DC23 Uthukela - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May


Description	Ref	Budget Year 2014/15				YTD variance %
		Approved Rollover 2013/14	Monthly actual	YearTD actual	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					-	
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	18 080	26 004	2 553	8.9%
Municipal Infrastructure Grant (MIG)		21 771	11 294	19 218	2 553	11.7%
Municipal Infrastructure Water Grant		2 786	2 786	2 786	-	
Rural Household Infrastructure Grant		4 000	4 000	4 000	-	
Massification					-	
District Disaster Centre					-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		28 557	18 080	26 004	2 553	8.9%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		30 109	18 080	26 004	4 105	13.6%

Prepared by: 

Manager: Expenditure

Reviewed by: 

Chief Financial Officer

Checked by: 

Senior Manager: Finance

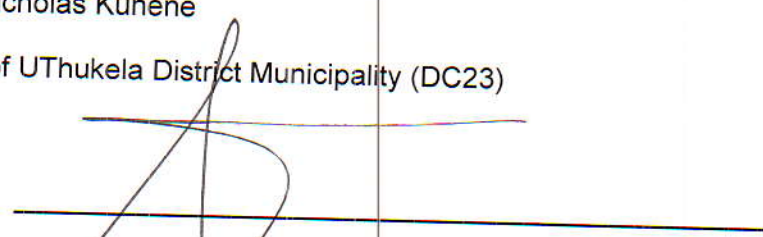
2.8. Municipal Manager's quality certificate

I **Sifiso Nicholas Kunene**, **Municipal** Manager of UThukela District Municipality, hereby certify that the Section 71 and supporting documentation for May 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

9/6/2015