

Harry Gwala District Municipality

MFMA s71 report for the period ending 30 April 2014.

12/5/2014

Budget & Treasury Office

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1. PART 1 – MONTHLY REPORT

1.1 Mayors Report

This report will be tabled to Executive committee and hence the mayor's report will be available when this report is tabled to Council in terms of Sec 52 (d) of the Municipal Finance Management Act.

1.2 Executive Summary

Legislative Requirements

In terms of the section 71 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:

- (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, excluding expenditure on—
 - (i) its share of the local government equitable share; and
 - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- (g) when necessary, an explanation of—
 - (i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) any material variances from the service delivery and budget implementation plan; and
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's

DELIBERATION

The discussion that follows, in terms of MFMA Section 71 above, intends to inform the Finance & Corporate services committee and Executive committee on the progress made thus far in terms of implementing the 2013/2014 budget for the period ending 30 April 2014.

1.3 Resolutions

This report will be tabled to Executive committee and therefore the resolution will be available once it tabled to council in terms of Sec 52 (d) of the MFMA.

1.4 Monthly Budget Statement Tables

Monthly Budget Statements Summary

Table C1 below provides a summary of the overall performance in the Municipality and is unpacked in the sections that follow.

DC43 Sisonke - Table C1 Consolidated Monthly Budget Statement Summary - M10 April									
Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Service charges	41 037	44 748	42 748	4 344	39 280	23 989	15 292	64%	42 748
Investment revenue	2 753	2 000	2 500	821	3 121	1 206	1 915	159%	7 679
Transfers recognised - operational	217 640	220 563	220 607	1	220 825	164 341	56 484	34%	220 607
Other own revenue	6 567	500	29 722	755	6 140	250	5 890	2356%	29 722
Total Revenue (excluding capital transfers and contributions)	267 997	267 811	295 577	5 920	269 366	189 786	79 580	42%	300 756
Employee costs	81 571	90 434	94 837	8 012	80 337	45 753	34 584	76%	94 837
Remuneration of Councillors	4 622	6 181	6 162	447	4 358	3 090	1 267	41%	6 162
Depreciation & asset impairment	18 000	20 000	25 000	-	335	9 500	(9 165)	-96%	25 000
Finance charges	3 680	3 500	3 521	-	1 541	1 250	291	23%	3 521
Materials and bulk purchases	9 422	7 800	9 598	501	5 471	3 900	1 571	40%	9 598
Transfers and grants	9 569	12 000	13 768	3 745	12 732	6 000	6 732		13 768
Other expenditure	149 206	115 081	184 045	11 063	91 059	55 520	35 539	64%	184 045
Total Expenditure	276 070	254 996	336 932	23 768	195 832	125 013	70 819	57%	336 932
Surplus/(Deficit)	(8 072)	12 816	(41 355)	(17 848)	73 534	64 773	8 761	14%	(36 175)
Transfers recognised - capital	178 591	210 486	236 103	-	152 761	150 300	2 461	2%	236 103
Surplus/(Deficit) after capital transfers & contributions	170 519	223 302	194 748	(17 848)	226 295	215 073	11 222	5%	199 928
Surplus/ (Deficit) for the year	170 519	223 302	194 748	(17 848)	226 295	215 073	11 222	5%	199 928
Capital expenditure & funds sources									
Capital expenditure	148 388	227 234	210 496	10 663	178 872	150 300	28 572	19%	227 234
Capital transfers recognised	148 388	210 486	186 885	10 663	176 793	150 300	26 494	18%	210 486
Internally generated funds	-	16 748	23 611	-	2 079	-	2 079	#DIV/0!	16 748
Total sources of capital funds	148 388	227 234	210 496	10 663	178 872	150 300	28 572	19%	227 234
Financial position									
Total current assets	26 042	63 318	71 256		135 830				71 256
Total non current assets	1 083 502	1 517 343	1 336 519		1 129 654				1 336 519
Total current liabilities	81 782	34 740	39 863		59 066				39 863
Total non current liabilities	38 018	33 101	33 101		34 356				33 101
Community wealth/Equity	989 745	1 512 820	1 334 811		1 172 063				1 334 811
Cash flows									
Net cash from (used) operating	167 559	253 556	210 347	(30 285)	255 367	197 206	58 161	29%	253 556
Net cash from (used) investing	(148 471)	(226 772)	(16 194)	(23 067)	(199 753)	(137 426)	(62 327)	45%	(226 772)
Net cash from (used) financing	(2 652)	(2 482)	-	(486)	(2 268)	(1 297)	(971)	75%	-
Cash/cash equivalents at the month/	19 970	54 303	214 339	-	73 532	88 483	(14 951)	-17%	46 970
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	5 826	4 730	3 234	3 303	3 063	2 539	12 049	56 717	91 461
Creditors Age Analysis									
Total Creditors	2 058	-	-	-	-	-	-	-	2 058

Financial Performance

Table C2 provides the statement of financial performance by standard classification.

DC43 Sisonke - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M10 April									
Description	2012/13	Budget Year		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
	Audited Outcome	2012/14	Original Budget						
R thousands								%	
Revenue - Standard									
<i>Governance and administration</i>	214 469	220 696	221 867	1 530	225 292	165 797	59 495	36%	220 696
Budget and treasury office	214 469	220 696	220 898	1 530	225 248	165 797	59 451	36%	220 696
Corporate services	-	-	969	-	44	-	44	#DIV/0!	-
<i>Economic and environmental services</i>	90	-	6 831	-	3 171	-	3 171	#DIV/0!	-
Planning and development	90	-	6 831	-	3 171	-	3 171	#DIV/0!	-
<i>Trading services</i>	229 276	255 601	302 982	4 390	193 664	174 288	19 376	11%	56 748
Water	44 642	56 748	48 957	4 390	39 937	23 989	15 948	66%	56 748
Waste water management	184 635	198 853	254 025	-	153 727	150 300	3 427	2%	-
Total Revenue - Standard	443 835	476 297	531 680	5 920	422 127	340 086	82 041	24%	277 444
Expenditure - Standard									
<i>Governance and administration</i>	100 756	121 481	130 147	8 591	72 206	59 557	12 649	21%	121 481
Executive and council	12 415	18 956	18 718	2 331	14 851	9 293	5 557	60%	18 956
Budget and treasury office	54 930	63 431	66 283	1 996	25 368	31 097	(5 730)	-18%	63 431
Corporate services	33 411	39 094	45 146	4 264	31 988	19 166	12 822	67%	39 094
<i>Economic and environmental services</i>	35 122	45 047	48 030	5 323	37 162	22 084	15 078	68%	45 047
Planning and development	35 122	33 047	48 030	1 578	24 431	14 646	9 784	67%	33 047
Environmental protection	-	12 000	-	3 745	12 732	7 438	5 293	71%	12 000
<i>Trading services</i>	140 192	88 467	158 754	9 854	86 463	43 372	43 092	99%	88 467
Water	34 630	78 651	101 232	9 009	76 996	38 559	38 437	100%	78 651
Waste water management	105 562	9 816	57 522	845	9 468	4 813	4 655	97%	9 816
Total Expenditure - Standard	276 070	254 996	336 932	23 768	195 832	125 013	70 819	57%	254 996
Surplus/ (Deficit) for the year	167 766	221 302	194 748	(17 848)	226 295	215 073	11 222	5%	22 449

This table assess the revenue by department and then the expenditure for the period ending 30 April 2014. Revenue receipts in April have largely constituted of service charges which is water and sanitation. The overall budgeted revenue cash receipt for the month of April is 1%.

Expenditure by standard classification presents the expenditures by the departments. Waste Water Management (Water Services) has largest expenditure by 11% in the period ending 30 April 2014. This being largely attributable to the backlog demand of operations and maintenance of water schemes in the District.

Table C3 presents the same information as the table above, the difference being that it's by Municipal vote.

DC43 Sisonke - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April									
Vote Description	2012/13	Budget Year 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 Vote									
Vote 2 - Finance	214 469	220 696	220 898	1 530	225 248	165 797	59 451	35.9%	220 696
Vote 3 - Corporate Services	-	-	969	-	44	-	44	#DIV/0!	-
Vote 4 - Economic &Community Services	90	-	6 831	-	3 171	-	3 171	#DIV/0!	-
Vote 5 - Infrastructure Services	184 635	198 853	254 025	-	153 727	150 300	3 427	2.3%	198 853
Vote 6 - Water Services	44 642	56 748	48 957	4 390	39 937	23 989	15 948	66.5%	56 748
Total Revenue by Vote	443 835	476 297	531 680	5 920	422 127	340 086	82 041	24.1%	476 297
Expenditure by Vote									
Vote 1 - Executive & Council	12 415	18 956	18 718	2 331	14 851	9 293	5 557	59.8%	18 956
Vote 2 - Finance	54 930	63 431	66 283	1 996	25 368	31 097	(5 730)	-18.4%	63 431
Vote 3 - Corporate Services	33 411	39 094	45 146	4 264	31 988	19 166	12 822	66.9%	39 094
Vote 4 - Economic &Community Services	35 122	45 047	48 030	5 323	37 162	22 084	15 078	68.3%	45 047
Vote 5 - Infrastructure Services	34 630	9 816	57 522	845	9 468	4 813	4 655	96.7%	78 651
Vote 6 - Water Services	105 562	78 651	101 232	9 009	76 996	38 559	38 437	99.7%	9 816
Total Expenditure by Vote	276 070	254 996	336 932	23 768	195 832	125 013	70 819	56.6%	254 996
Surplus/ (Deficit) for the year	167 766	221 302	194 748	(17 848)	226 295	215 073	11 222	5.2%	221 302

Statement of financial Performance

This schedule provides information on the planned revenue and operational expenditures against the actual results for the period ending 30 April 2014.

DC43 Sisonke - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	2012/13	Budget Year 2013/14							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
Revenue By Source									
Service charges - water revenue	26 799	30 697	30 697	3 041	27 496	15 971	11 526	72%	30 697
Service charges - sanitation revenue	11 485	12 052	12 052	1 303	11 784	8 018	3 766	47%	12 052
Interest earned - external investments	2 753	2 000	2 500	821	3 121	1 206	1 915	159%	2 500
Interest earned - outstanding debtors			5 179	527	4 557	-	4 557	#DIV/0!	5 179
Transfers recognised - operational	217 640	220 563	220 607	1	220 825	164 341	56 484	34%	220 607
Other revenue	6 567	500	24 543	228	1 583	250	1 333	533%	24 543
Total Revenue (excluding capital transfers and contributions)	265 244	265 811	295 577	5 920	269 366	189 786	79 580	42%	295 577
Expenditure By Type									
Employee related costs	81 571	90 434	94 837	8 012	80 337	45 753	34 584	76%	94 837
Remuneration of councillors	4 622	6 181	6 162	447	4 358	3 090	1 267	41%	6 162
Debt impairment	8 000	12 000	12 000	-	-	5 622	(5 622)	-100%	12 000
Depreciation & asset impairment	18 000	20 000	25 000	-	335	9 500	(9 165)	-96%	25 000
Finance charges	3 680	3 500	3 521	-	1 541	1 250	291	23%	3 521
Bulk purchases	9 422	7 800	9 598	501	5 471	3 900	1 571	40%	9 598
Contracted services	17 492	36 317	34 999	3 295	21 447	16 999	4 447	26%	34 999
Transfers and grants	9 569	12 000	13 768	3 745	12 732	6 000	6 732	112%	13 768
Other expenditure	123 714	66 763	137 045	7 768	69 612	32 898	36 714	112%	137 045
Total Expenditure	276 070	254 996	336 932	23 768	195 832	125 013	70 819	57%	336 932
Surplus/(Deficit)	(10 825)	10 816	(41 355)	(17 848)	73 534	64 773	8 761	0	(41 355)
Transfers recognised - capital	178 591	210 486	236 103	-	152 761	150 300	2 461	0	236 103
Surplus/(Deficit) after capital transfers & contributions	167 766	221 302	194 748	(17 848)	226 295	215 073			194 748
Surplus/(Deficit) after taxation	167 766	221 302	194 748	(17 848)	226 295	215 073			194 748
Surplus/(Deficit) attributable to municipality	167 766	221 302	194 748	(17 848)	226 295	215 073			194 748
Surplus/ (Deficit) for the year	167 766	221 302	194 748	(17 848)	226 295	215 073			194 748

Capital Expenditure

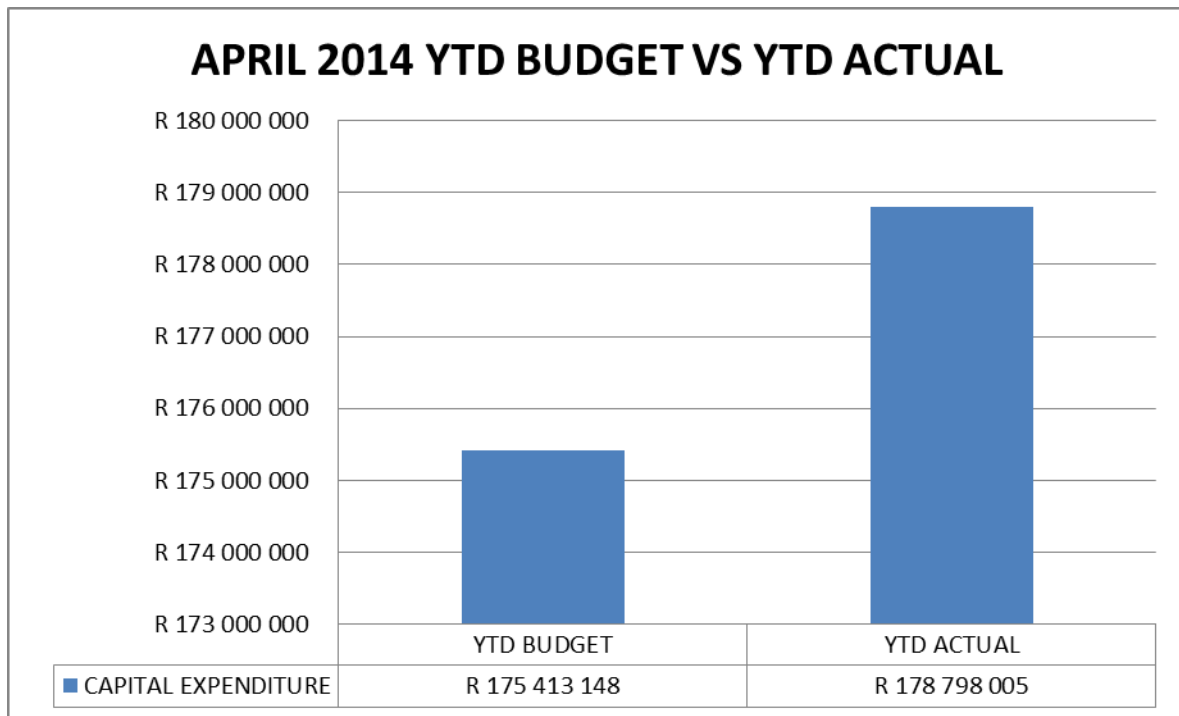
Table C5 below reports on the capital expenditures by departments (municipal vote) and also by standard classification. The bottom part of the schedule looks at the funding sources of the capital projects.

DC43 Sisonke - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M10 April)									
Vote Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 2 - Finance	136	130	200	-	-	130	(130)	-100%	130
Vote 3 - Corporate Services	368	3 256	2 433	61	2 500	1 628	873	54%	3 256
Vote 4 - Economic &Community Services	-	-	409	-	-	-	-	-	-
Vote 5 - Infrastructure Services	147 884	223 248	205 332	10 603	176 372	148 242	28 130	19%	223 248
Vote 6 - Water Services	-	600	2 122	-	-	300	(300)	-100%	600
Total Capital Multi-year expenditure	148 388	227 234	210 496	10 663	178 872	150 300	28 572	19%	227 234
Total Capital Expenditure	148 388	227 234	210 496	10 663	178 872	150 300	28 572	19%	227 234
Capital Expenditure - Standard Classification									
Governance and administration	504	3 386	2 633	61	2 500	1 758	743	42%	3 386
Budget and treasury office	136	130	200	-	-	130	(130)	-100%	130
Corporate services	368	3 256	2 433	61	2 500	1 628	873	54%	3 256
Community and public safety	-	-	409	-	-	-	-	-	-
Community and social services	-	-	409	-	-	-	-	-	-
Trading services	147 884	223 848	207 454	10 603	176 372	148 542	27 830	19%	223 848
Water	-	600	2 122	-	-	300	(300)	-100%	600
Waste water management	147 884	223 248	205 332	10 603	176 372	148 242	28 130	19%	223 248
Total Capital Expenditure - Standard Classification	148 388	227 234	210 496	10 663	178 872	150 300	28 572	19%	227 234
Funded by:									
National Government	128 865	210 486	183 268	10 663	168 718	137 822	30 897	22%	210 486
Provincial Government	19 523	-	3 617	-	8 075	9 835	(1 761)	-18%	-
District Municipality	-	-	-	-	-	2 642	(2 642)	-100%	-
Transfers recognised - capital	148 388	210 486	186 885	10 663	176 793	150 300	26 494	18%	210 486
Internally generated funds	-	16 748	23 611	-	2 079	-	2 079	#DIV/0!	16 748
Total Capital Funding	148 388	227 234	210 496	10 663	178 872	150 300	28 572	19%	227 234

As alluded to above, the capital expenditure programme for the month ending 30 April was R10, 5 million which represents 6% of capital expenditure and thus shows the improvement on expenditures reflected on National grant funding.

The chart below presents a high level analysis of YTD capital expenditure budget against the YTD actual expenditure.

Chart 1: 2013/2014 CAPEX YTD BUDGET & YTD ACTUAL



As at 30 April 2014, the year to date actual expenditure was R178million against a YTD budget of R175million. In monetary terms, these figures represent 102% per cent performance against the capital development programme as at 30 April 2014.

Table C6 displays the financial position of the municipality as at 30 April 2014.

DC43 Sisonke - Table C6 Consolidated Monthly Budget Statement - Financial Position - M10					
Description	2012/13	Budget Year 2013/14			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	19 970	54 303	56 960	86 176	56 960
Consumer debtors	5 957	2 505	7 786	19 199	7 786
Other debtors	-	6 510	6 510	8 614	6 510
Inventory	116	-	-	116	-
Total current assets	26 042	63 318	71 256	114 104	71 256
Non current assets					
Property , plant and equipment	1 083 316	1 516 798	1 335 034	1 128 998	1 335 034
Intangible assets	186	545	1 484	656	1 484
Total non current assets	1 083 502	1 517 343	1 336 519	1 129 654	1 336 519
TOTAL ASSETS	1 109 545	1 580 661	1 407 775	1 243 758	1 407 775
LIABILITIES					
Current liabilities					
Borrowing	3 333	3 174	3 174	568	3 174
Consumer deposits	949	1 012	1 135	1 102	1 135
Trade and other payables	71 899	30 555	35 555	45 523	35 555
Provisions	5 600	-	-	6 925	-
Total current liabilities	81 782	34 740	39 863	54 118	39 863
Non current liabilities					
Borrowing	30 591	25 384	25 384	24 987	25 384
Provisions	7 427	7 717	7 717	9 369	7 717
Total non current liabilities	38 018	33 101	33 101	34 356	33 101
TOTAL LIABILITIES	119 800	67 841	72 964	88 473	72 964
NET ASSETS	989 745	1 512 820	1 334 811	1 155 285	1 334 811
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	989 745	1 512 820	1 334 811	1 155 285	1 334 811
TOTAL COMMUNITY WEALTH/EQUITY	989 745	1 512 820	1 334 811	1 155 285	1 334 811

Table C7 below display the Cash Flow Statement for the period ending 30 April 2014.

DC43 Sisonke - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M10 April									
Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	30 752	30 424	30 424	3 055	28 916	24 103	4 812	20%	30 424
Government - operating	231 660	220 563	220 607	-	226 760	172 266	54 494	32%	220 563
Government - capital	168 745	210 486	236 103	-	238 947	198 938	40 009	20%	210 486
Interest	2 456	2 000	2 500	1 348	7 227	5 365	1 862	35%	2 000
Payments									
Suppliers and employees	(264 286)	(194 417)	(261 997)	(30 943)	(231 478)	(193 052)	38 425	-20%	(194 417)
Finance charges	(1 768)	(3 500)	(3 521)	-	(1 541)	(1 427)	114	-8%	(3 500)
Transfers and Grants	-	(12 000)	(13 768)	(3 745)	(13 464)	(8 987)	4 476	-50%	(12 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES	167 559	253 556	210 347	(30 285)	255 367	197 206	58 161	29%	253 556
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(148 471)	(226 772)	(16 194)	(23 067)	(199 753)	(137 426)	62 327	-45%	(226 772)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(148 471)	(226 772)	(16 194)	(23 067)	(199 753)	(137 426)	62 327	-45%	(226 772)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Increase (decrease) in consumer deposits	-	12	-	-	-	-	-	-	-
Payments									
Repayment of borrowing	(2 652)	(2 494)	-	(486)	(2 268)	(1 297)	971	-75%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	(2 652)	(2 482)	-	(486)	(2 268)	(1 297)	971	-75%	-
NET INCREASE/ (DECREASE) IN CASH HELD	16 436	24 303	194 153	(53 837)	53 346	58 483	-		26 784
Cash/cash equivalents at beginning:	3 535	30 000	20 186		20 186	30 000	-		20 186
Cash/cash equivalents at month/year end:	19 970	54 303	214 339		73 532	88 483	-		46 970

There has been an increase in collection levels signalled by a collection ratio of 57% (March 2014: 35%). The interest earned on investments for the period ending 30 April is R 821 046.

PART 2 – SUPPORTING DOCUMENTATION

2.1 Debtors Analysis

The table presented below summarises the Debtors Age Analysis as at 30 April 2014.

Table 2.1.1: Debtors Age Analysis by Income Source

DC43 Sisonke - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April										
Description	Budget Year 2013/14									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	3 540	3 033	3 233	2 518	1 794	1 886	8 785	38 284	63 074	53 268
Receivables from Exchange Transactions - Waste Water Management	1 383	1 185	1 263	984	701	737	3 432	14 956	24 641	20 810
Interest on Arrear Debtor Accounts	592	507	540	421	300	315	1 469	6 399	10 543	8 904
Total By Income Source	5 514	4 725	5 037	3 923	2 795	2 938	13 686	59 639	98 258	82 982
Debtors Age Analysis By Customer Group										
Organs of State	1 937	1 659	1 717	901	495	213	795	5 358	13 076	7 763
Commercial	767	554	531	485	224	272	1 330	5 634	9 797	7 945
Households	2 810	2 512	2 789	2 537	2 076	2 453	11 561	48 648	75 385	67 274
Total By Customer Group	5 514	4 725	5 037	3 923	2 795	2 938	13 686	59 639	98 258	82 982

The municipal consumer debt is currently increasing citing rigorous actions to ensure that this trend is prevented from continuing as it has a direct negative impact on municipal cash flows.

Chart 2: Debtors Age Analysis by Customer Group

The information presented in the chart above ranks total debt owed to the municipality from highest to the lowest,

- ✓ Households: 76%
- ✓ Government 13%
- ✓ Business 10%
- ✓ Other 2%

The chart above shows that for each debtor type the amounts owing to the municipality have increased on a year to year basis.

2.2 Creditors Analysis

Table SC presents the aged creditors as at 30 April 2014.

DC43 Sisonke - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April									
Description	Budget Year 2013/14								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	
R thousands									
Creditors Age Analysis By Customer Type									
PAYE deductions	1 237								1 237
Loan repayments	600								600
Trade Creditors	222								222
Total By Customer Type	2 058	-	-	-	-	-	-	-	2 058

2.3 Investment Portfolio Analysis

The following information presents the cash at bank and short term investments balances broken down per investment type as at 30 April 2014.

Cash and Bank Balances (Investments)

DC43 Sisonke - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April								
Investments by maturity Name of institution & investment ID	Ref	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
R thousands								
Municipality								
FIRST NATIONAL BANK	62095523281	MONEY MARKET		39		31 621	(7 868)	23 793
FIRST NATIONAL BANK	62138538692	CALL ACCOUNT		54		30 612	(17 678)	12 988
FIRST NATIONAL BANK	62032587331	CALL ACCOUNT		64		30 217	(9 000)	21 281
INVESTEC	50006688425	FIXED DEPOSIT		45		10 837		10 883
FIRST NATIONAL BANK	62398395204	CALL ACCOUNT		36		11 742	(3 702)	8 076
FIRST NATIONAL BANK	62414264797	CALL ACCOUNT		9		3 450		3 459
FIRST NATIONAL BANK	62434151239	CALL ACCOUNT		10		3 513		3 523
FIRST NATIONAL BANK	62434147072	CALL ACCOUNT		2		900		902
FIRST NATIONAL BANK	62434145331	CALL ACCOUNT		4		1 267		1 271
Municipality sub-total				263		124 160	(38 248)	86 176
TOTAL INVESTMENTS AND INTEREST	2			263		124 160	(38 248)	86 176

2.4 Allocation and Grant receipts and Expenditure

Table SC 6 displays information relating to grant receipts.

DC43 Sisonke - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April									
Description	2012/13	Budget Year 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:	217 200	220 310	220 310	-	222 700	166 171	54 014	32.5%	220 010
Local Government Equitable Share	203 556	216 056	216 056	-	216 056	162 042	54 014	33.3%	216 056
Finance Management	1 250	1 250	1 250	-	1 250	1 250	-		1 250
Municipal Systems Improvement	1 000	890	890	-	890	890	-		890
WATER SERVICES OPERATING SUBSIDY GRANT	9 618	-	-	-	-	-	-		-
WATER SERVICES OPERATING SUBSIDY	-	300	300	-	2 690	175	-		-
Rural Transport Services and Infrastructure Grant	1 776	1 814	1 814	-	1 814	1 814	-		1 814
Provincial Government:	600	253	297	-	3 661	253	3 408	1346.9%	253
Infrastructure Sport Facilities	-	253	253	-	-	253	(253)	-100.0%	253
District Growth Development Summit	400	-	-	-	-	-	-		-
Accredited Councillors Training	200	-	-	-	-	-	-		-
Ig seta	-	-	44	-	44	-	44	#DIV/0!	-
Disaster management Cogta	-	-	-	-	3 000	-	3 000	#DIV/0!	-
Cogta ubuhlebezwe-Water Infra	-	-	-	-	617	-	617	#DIV/0!	-
Total Operating Transfers and Grants	217 800	220 563	220 607	-	226 360	166 424	57 422	34.5%	220 263
Capital Transfers and Grants									
National Government:	173 813	210 486	232 486	-	235 837	177 328	18 877	10.6%	210 486
Municipal Infrastructure Grant (MIG)	165 717	173 618	173 618	-	174 508	156 452	18 056	11.5%	173 618
Regional Bulk Infrastructure	302	15 429	37 429	-	39 890	8 929	-		15 429
ENERGY EFFICIENCY AND DEMAND SIDE MANAGEMENT GRANT	-	5 000	5 000	-	5 000	2 422	-		5 000
MUNICIPAL WATER INFRASTRUCTURE GRANT	-	13 700	13 700	-	13 700	7 607	-		13 700
Expanded public works programme incentive grant	4 594	2 739	2 739	-	2 739	1 918	821	42.8%	2 739
Farmers Market	3 200	-	-	-	-	-	-		-
Provincial Government:	21 420	-	3 617	-	-	-	-		-
ACIP Grant	620	-	-	-	-	-	-		-
Massification	20 800	-	-	-	-	-	-		-
Disaster Management Grant	-	-	3 000	-	-	-	-		-
Ubuhebezwe Grant	-	-	617	-	-	-	-		-
Total Capital Transfers and Grants	195 233	210 486	236 103	-	235 837	177 328	18 877	10.6%	210 486
TOTAL RECEIPTS OF TRANSFERS & GRANTS	413 033	431 049	456 710	-	462 197	343 752	76 299	22.2%	430 749

It is clear from the chart above that the bulk of the grants received by the municipality are from the National Treasury.

Table SC7 track the expenditure on Conditional grant funding.

DC43 Sisonke - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April									
Description	2012/13	Budget Year 2013/14							
	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:	213 282	220 310	220 310	18 198	183 099	164 341	18 758	11.4%	217 246
Local Government Equitable Share	203 556	216 056	216 056	18 005	180 047	162 441	17 606	10.8%	216 056
Finance Management	1 250	1 250	1 250	61	800	600	200	33.3%	
Municipal Systems Improvement	1 000	890	890	-	499	400	99	24.6%	890
WATER SERVICES OPERATING SUBSIDY GRANT	5 700	-	-	-	-	-	-	-	-
WATER SERVICES OPERATING SUBSIDY		300	300	-	617	300	317	105.7%	300
Rural Transport Services and Infrastructure Grant	1 776	1 814	1 814	133	1 137	600	537	89.5%	-
Provincial Government:	90	253	297	-	-	-	-	-	253
Infrastructure Sport Facilities		253	253	-	-	-	-	-	253
Accredited Councillors Training	90	-	-	-	-	-	-	0.0%	-
Ig sela	-	-	44	-	-	-	-	0.0%	-
Total operating expenditure of Transfers and Grants:	213 372	220 563	220 607	18 198	183 099	164 341	18 758	11.4%	217 499
Capital expenditure of Transfers and Grants									
National Government:	172 982	210 486	232 486	11 581	184 806	146 293	36 668	25.1%	195 057
Municipal Infrastructure Grant (MIG)	165 717	173 618	173 618	7 736	141 169	113 124	28 045	24.8%	173 618
Regional Bulk Infrastructure	302	15 429	37 429	1 161	29 176	15 429	13 747	89.1%	
ENERGY EFFICIENCY AND DEMAND SIDE MANAGEMENT GRANT	-	5 000	5 000	-	1 978	2 500	(522)	-20.9%	5 000
MUNICIPAL WATER INFRASTRUCTURE GRANT	-	13 700	13 700	2 580	9 098	13 700	(4 602)	-33.6%	13 700
Expanded public works programme incentive grant	3 763	2 739	2 739	105	3 385	1 540			2 739
Farmers Market	3 200	-	-	-	-	-	-	0.0%	-
Provincial Government:	1 125	-	3 617	-	-	4 006	(4 006)	-100.0%	-
ACIP Grant	620								
Massification	505					4 006	(4 006)	-100.0%	
Disaster Management Grant			3 000	229	1 550				
Ubuhlebezwe Grant			617		617				
Total capital expenditure of Transfers and Grants	174 107	210 486	236 103	11 581	184 806	150 300	32 662	21.7%	195 057
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	387 479	431 049	456 710	29 779	367 905	314 641	51 420	16.3%	412 556

2.5 Councillor and Staff Benefits

Table SC8 presents the expenditure of councillor and staff benefits at 30 April 2014.

DC43 Sisonke - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April									
Summary of Employee and Councillor remuneration	2012/13	Budget Year 2013/14							
	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	3 894	3 370	-	303	2 955	697	2 257	324%	3 370
Pension and UIF Contributions	-	441	-	23	220	73	147	202%	441
Medical Aid Contributions	-	104	-	5	52	17	35	202%	104
Motor Vehicle Allowance	498	1 301	-	67	649	215	434	202%	1 301
Cellphone Allowance	180	286	-	15	143	47	95	202%	286
Other benefits and allowances	50	680	-	35	340	112	227	202%	680
Sub Total - Councillors	4 622	6 181	-	447	4 358	1 162	3 196	275%	6 181
% increase		33.7%							33.7%
Senior Managers of the Municipality									
Basic Salaries and Wages	2 127	3 801	-	337	3 377	1 001	2 376	237%	3 801
Pension and UIF Contributions	7	2	-	0	2	1	1	237%	2
Medical Aid Contributions	47	4	-	0	4	1	3	237%	4
Performance Bonus	-	525	-	47	466	138	328	237%	525
Motor Vehicle Allowance	754	2 376	-	211	2 111	626	1 485	237%	2 376
Cellphone Allowance	65	111	-	10	99	29	70	237%	111
Housing Allowances	277	-	-	-	-	-	-	-	-
Other benefits and allowances	2	3	-	0	3	1	2	237%	3
Sub Total - Senior Managers of Municipality	3 279	6 823	-	605	6 062	1 796	4 265	237%	6 823
% increase		108.1%							108.1%
Other Municipal Staff									
Basic Salaries and Wages	53 145	60 398	-	5 351	53 655	15 902	37 753	237%	60 398
Pension and UIF Contributions	8 267	10 212	-	905	9 072	2 689	6 383	237%	10 212
Medical Aid Contributions	3 206	1 411	-	125	1 254	372	882	237%	1 411
Overtime	4 674	1 261	-	112	1 120	332	788	237%	1 261
Performance Bonus	3 301	5 596	-	496	4 972	1 473	3 498	237%	5 596
Motor Vehicle Allowance	3 950	2 572	-	228	2 285	677	1 608	237%	2 572
Cellphone Allowance	307	439	-	39	390	116	274	237%	439
Housing Allowances	218	38	-	3	34	10	24	237%	38
Other benefits and allowances	22	1 682	-	149	1 494	443	1 052	237%	1 682
Payments in lieu of leave	1 054	-	-	-	-	-	-	-	-
Long service awards	167	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	78 311	83 611	-	7 407	74 275	22 013	52 262	237%	83 611
% increase		6.8%							6.8%
Total Parent Municipality	86 212	96 615	-	8 459	84 694	24 971	59 723	239%	96 615
		12.1%							12.1%
TOTAL SALARY, ALLOWANCES & BENEFITS	86 212	96 615	-	8 459	84 694	24 971	59 723	239%	96 615
% increase		12.1%							12.1%
TOTAL MANAGERS AND STAFF	81 590	90 434	-	8 012	80 337	23 809	56 527	237%	90 434

2.6 Material Variances to the SDBIP

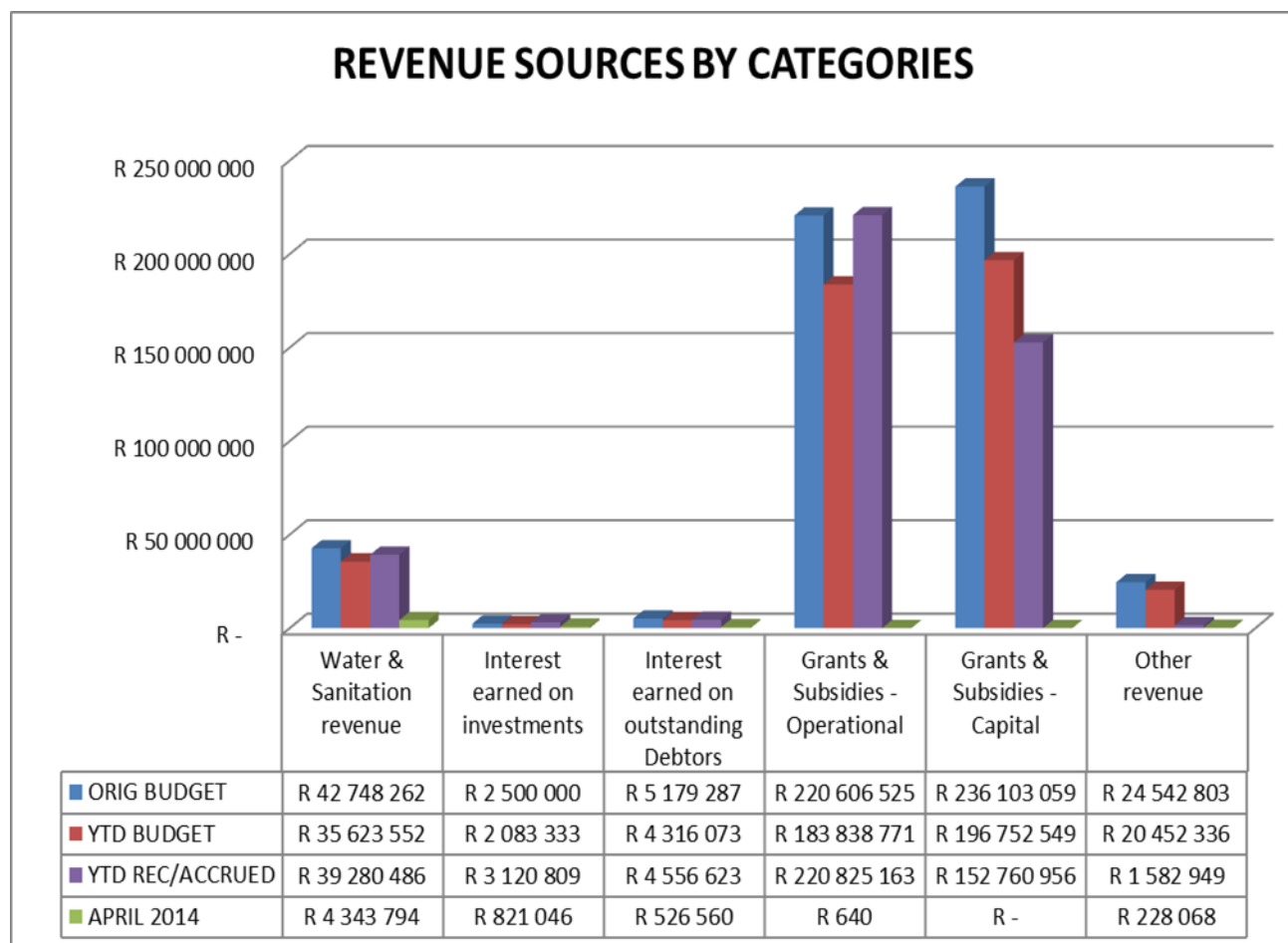
The following section analyses material variances between the actual targets as at 30 April 2014 and the budget for the same period. This report analyses each major component under following headings;

- ✓ Revenue by Source
- ✓ Operational Expenditure by Type, and
- ✓ Capital Expenditure
- ✓ Financial Position
- ✓ Cash Flows

REVENUE

The chart displays a comparison between the 2013/14 financial year revenue budget and the performance against this budget as depicted in the form of Year to date (YTD) Actual figures. It should be emphasised that the information presented relates to “performance” rather than “cash movements” in terms of the revenue items listed below. This accounting principle relating to municipal performance is best illustrated in the analysis that follows.

Chart 3: Revenue Analysis



Water & Sanitation Charges

The year to date **actual** water & sanitation charges (**billing**) as at 30 April 2014 was R4, 3million against a year to date **budget** of R35, 6million.

Interest Earned on External Investments

The actual interest earned on external investments as at 3 April 2014 is R 821 046 against year to date budget of R 2m. This represent 39% of monthly received against year to date budget.

Transfers Recognised - Operational

There is no operational grants revenue received for the period ending 30 April 2014.

Transfers Recognised – Capital

The expenditure trends on grant funded expenditure had resulted in a positive way as expected against the set targets. The expenditure for the month ending 30 April was R10, 5m and YTD actual was R196, 7million (against a YTD budget of R152, 7 million) represent the conditions met in capital expenditures against the conditional grant allocation received. This amount represents 102% performance in Conditional Capital grant funding expenditures.

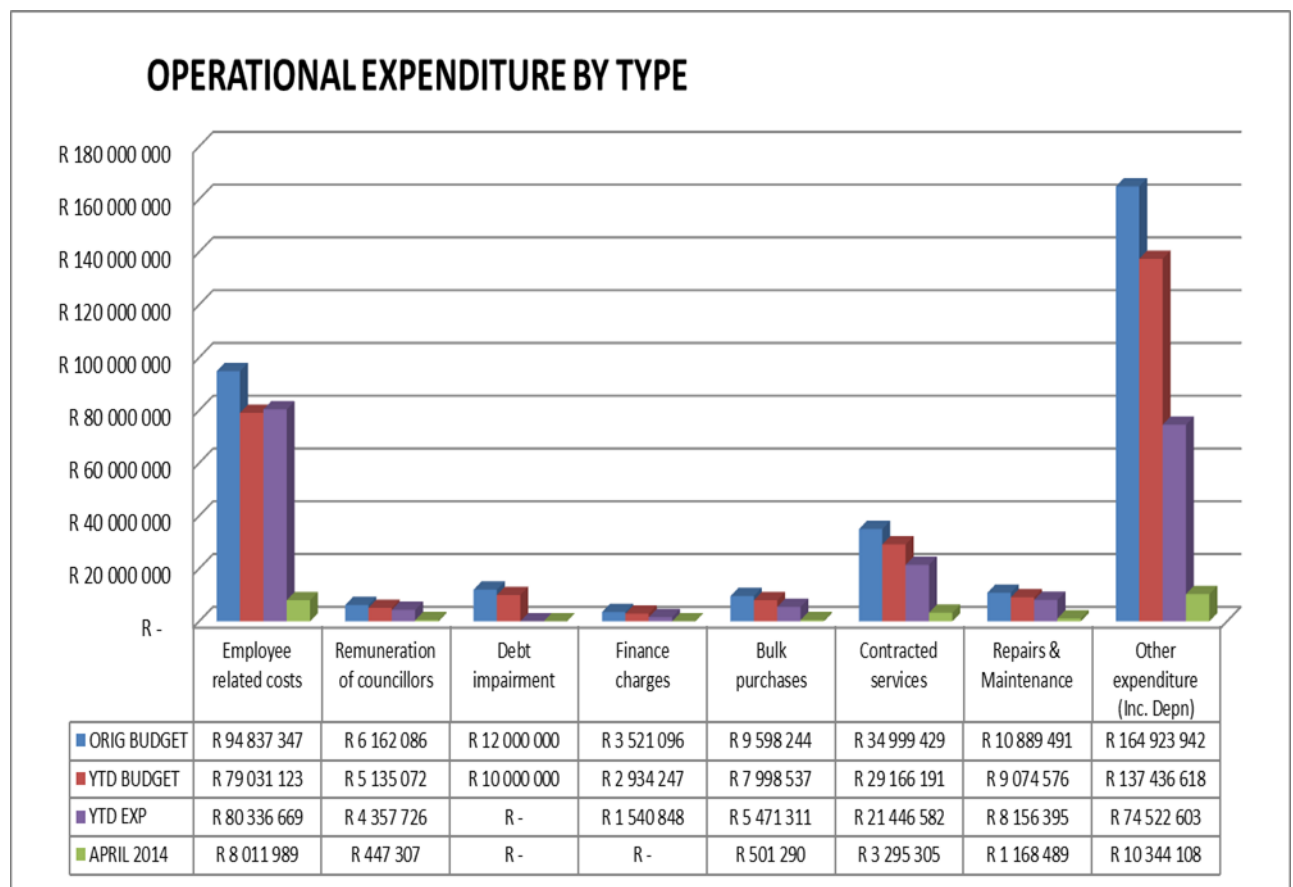
Other Revenue

The YTD performance of other revenue is R228 068 against YTD budget of R20, 4m of YTD budget.

OPERATIONAL EXPENDITURE

The chart below presents the YTD operational expenditure movements against the YTD budgets. An analysis of each expenditure line item category is discussed below.

Chart 4: 2013/14 Financial year Opex



Employee Related Costs

The YTD budget for employee related costs is R79million against a YTD actual of R80, 3million which is 85% of the YTD budget.

Remuneration of Councillors

The remuneration of councillor’s expenditure as at 30 April 2014 was R447 307 against a YTD budget of R5million.

Finance Charges

As at 30 April 2014, the finance charges YTD budget is R2, 9m against YTD movement of R 1, 5m and there were no movements.

Bulk Purchases

The YTD expenditure on Bulk Water purchases is R5, 4m against a YTD budget of R7, 9m and the expenditure for the month ending 30 April was R 501 290.

Other Expenditure

The YTD budget for other expenditure was at R137, 4million against a YTD expenditure of R74, 5million.

Performance assessment

The Performance Assessment Report will be available on the last quarter of 2013/2014 financial year in terms of mid-term performance assessment in accordance with the Municipal Finance Management Act.

Actual and revised targets for cash receipts

DC43 Sisonke - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April													2013/14 Medium Term Revenue & Expenditure Framework				
Description	Budget Year 2013/14												Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget					
Cash Receipts By Source																	
Service charges - water revenue	2 287	842	1 731	929	4 214	1 494	1 469	3 045	1 158	1 979	1 746	54	20 947	22 622	18 054		
Service charges - sanitation revenue	980	361	742	398	1 806	640	629	1 305	496	848	748	23	8 977	9 695	7 738		
Interest earned - external investments	5	379	46	277	191	262	383	303	3	821	84	(755)	2 000	2 000	2 000		
Interest earned - outstanding debtors	428	442	352	443	437	453	465	498	511	527		(4 557)					
Transfer receipts - operating	94 047	1 869	-	-	72 019	4 331	-	-	54 494	-	-	(6 197)	220 563	242 058	252 948		
Other revenue	69	278	242	303	85	59	67	129	103	228	83	(1 146)	500	500	500		
Cash Receipts by Source	97 816	4 172	3 112	2 351	78 751	7 239	3 014	5 280	56 766	4 402	2 661	(12 577)	252 987	276 876	281 240		
Other Cash Flows by Source																	
Transfer receipts - capital	89 209	5 671	13 621	7 158	79 880	-	-	3 399	40 009	-	989	(29 450)	210 486	243 163	274 050		
Total Cash Receipts by Source	187 025	9 843	16 733	9 509	158 631	7 239	3 014	8 679	96 775	4 402	3 650	(42 027)	463 473	520 039	555 290		
Cash Payments by Type																	
Employee related costs	7 713	7 945	8 152	7 847	7 638	8 339	8 500	8 110	8 082	8 012	7 625	2 471	90 434	98 831	105 730		
Remuneration of councillors	340	340	481	414	405	424	425	431	650	447	515	1 308	6 181	6 576	7 037		
Interest paid	-	-	0	-	208	1 427	-	-	114	-	208	1 542	3 500	2 800	2 500		
Bulk purchases - Water & Sewer	-	478	529	1 278	650	459	512	352	835	501	650	1 556	7 800	8 221	8 665		
Contracted services	699	987	1 500	2 681	1 015	3 661	1 179	1 036	4 574	3 295	2 833	12 857	36 317	37 923	37 699		
Grants and subsidies paid - other	4 000	-	-	-	-	4 255	-	732	732	3 745	1 000	(2 464)	12 000	12 672	13 382		
General expenses	29 402	1 854	19 993	14 960	9 584	7 057	5 140	20 335	(6 659)	18 687	4 474	(71 142)	53 685	54 805	57 765		
Cash Payments by Type	42 153	11 605	30 655	27 179	19 501	25 622	15 755	30 996	8 328	34 687	17 306	(53 871)	209 917	221 829	232 779		
Other Cash Flows/Payments by Type																	
Capital assets	12 069	24 855	21 379	18 085	19 502	37 466	4 070	16 194	23 067	23 067	18 898	8 121	226 772	252 706	285 691		
Repayment of borrowing	-	-	-	-	-	1 297	-	-	486	486	208	18	2 494	2 735	2 997		
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	(1)	(11)	(12)	(14)	(17)		
Total Cash Payments by Type	54 223	36 460	52 034	45 264	39 002	64 386	19 825	47 190	31 880	58 240	36 410	(45 743)	439 170	477 256	521 449		
NET INCREASE/(DECREASE) IN CASH HELD	132 802	(26 617)	(35 301)	(35 755)	119 629	(57 146)	(16 811)	(38 511)	64 894	(53 837)	(32 760)	3 717	24 303	42 783	33 841		
Cash/cash equivalents at the monthly/year beginning	20 186	152 988	126 371	91 070	55 315	174 944	117 797	100 986	62 475	127 369	73 532	40 772	20 186	44 489	87 272		
Cash/cash equivalents at the monthly/year end:	152 988	126 371	91 070	55 315	174 944	117 797	100 986	62 475	127 369	73 532	40 772	44 489	44 489	87 272	121 113		

Parent Municipal financial performance

DC43 Sisonke - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M10 April									
Description	2012/13	Budget Year 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									
Service charges - water revenue	26 799	30 697	30 697	3 041	27 496	15 971	11 526	72%	30 697
Service charges - sanitation revenue	11 485	12 052	12 052	1 303	11 784	8 018	3 766	47%	12 052
Interest earned - external investments	2 753	2 000	2 500	821	3 121	1 206	1 915	159%	2 500
Interest earned - outstanding debtors			5 179	527	4 557	-	4 557	#DIV/0!	5 179
Transfers recognised - operational	217 640	220 563	220 607	1	220 825	164 341	56 484	34%	220 607
Other revenue	6 567	500	24 543	228	1 583	250	1 333	533%	24 543
Total Revenue (excluding capital transfers and contributions)	265 244	265 811	295 577	5 920	269 366	189 786	79 580	42%	295 577
Expenditure By Type									
Employee related costs	81 571	90 434	94 837	8 012	80 337	45 753	34 584	76%	94 837
Remuneration of councillors	4 622	6 181	6 162	447	4 358	3 090	1 267	41%	6 162
Debt impairment	8 000	12 000	12 000	-	-	5 622	(5 622)	-100%	12 000
Depreciation & asset impairment	18 000	20 000	25 000	-	335	9 500	(9 165)	-96%	25 000
Finance charges	3 680	3 500	3 521	-	1 541	1 250	291	23%	3 521
Bulk purchases	9 422	7 800	9 598	501	5 471	3 900	1 571	40%	9 598
Contracted services	17 492	36 317	34 999	3 295	21 447	16 999	4 447	26%	34 999
Transfers and grants	9 569	12 000	13 768	3 745	12 732	6 000	6 732	112%	13 768
Other expenditure	123 714	66 763	137 045	7 768	69 612	32 898	36 714	112%	137 045
Total Expenditure	276 070	254 996	336 932	23 768	195 832	125 013	70 819	57%	336 932
Surplus/(Deficit)	(10 825)	10 816	(41 355)	(17 848)	73 534	64 773	8 761	14%	(41 355)
Transfers recognised - capital	178 591	210 486	236 103	-	152 761	150 300	2 461	2%	236 103
Surplus/(Deficit) after capital transfers & contributions	167 766	221 302	194 748	(17 848)	226 295	215 073	11 222	5%	194 748
Surplus/(Deficit) after taxation	167 766	221 302	194 748	(17 848)	226 295	215 073	11 222	5%	194 748

Capital Expenditure Trend

DC43 Sisonke - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M10 April									
Month	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	7 595	18 898	-	12 069	12 069	18 898	6 828	36.1%	5%
August	8 947	18 898	-	24 855	36 925	37 795	871	2.3%	16%
September	8 497	18 898	-	13 839	50 764	56 693	5 929	10.5%	22%
October	10 497	18 898	-	18 085	68 849	75 591	6 742	8.9%	30%
November	14 172	18 898	-	19 502	88 350	94 488	6 138	6.5%	39%
December	19 194	18 898	-	37 466	125 817	113 386	(12 431)	-11.0%	55%
January	11 905	18 898	-	4 070	129 886	132 283	2 397	1.8%	57%
February	7 877	18 898	-	16 194	146 080	151 181	5 101	3.4%	64%
March	4 980	18 898	-	23 067	169 147	170 079	932	0.5%	74%
April	11 806	18 898	-	23 067	192 213	188 976	(3 237)	-1.7%	0
May	24 362	18 898	-			207 874	-		
June	18 556	19 360	-			227 234	-		
Total Capital expenditure	148 388	227 234	-	192 213					

Capital Expenditure on New Assets by Asset Class

DC43 Sisonke - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April									
Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	136 252	217 762	-	10 374	170 269	143 153	(27 116)	-18.9%	217 762
Infrastructure - Electricity	2 935	580	-	-	3 013	1 109	(1 904)	-171.7%	580
<i>Transmission & Reticulation</i>	2 935	580	-	-	3 013	1 109	(1 904)	-171.7%	580
Infrastructure - Water	96 364	166 970	-	9 672	119 661	104 565	(15 096)	-14.4%	166 970
<i>Reticulation</i>	96 364	166 970	-	9 672	119 661	104 565	(15 096)	-14.4%	166 970
Infrastructure - Sanitation	36 953	50 012	-	703	47 594	37 479	(10 115)	-27.0%	50 012
<i>Sewerage purification</i>	36 953	50 012	-	703	47 594	37 479	(10 115)	-27.0%	50 012
Infrastructure - Other	-	200	-	-	-	-	-	-	200
<i>Other</i>	-	200	-	-	-	-	-	-	200
Community	6 157	2 000	-	229	1 550	297	(1 253)	-422.5%	2 000
Other	6 157	2 000	-	229	1 550	297	(1 253)	-422.5%	2 000
Other assets	808	4 252	-	61	5 365	5 281	(84)	-1.6%	4 252
General vehicles	277	2 739	-	-	5 006	5 006	-	-	2 739
Furniture and other office equipment	230	798	-	61	344	260	(84)	-32.4%	798
Other Buildings	301	700	-	-	-	-	-	-	700
Other	-	15	-	-	15	15	-	-	15
Intangibles	385	572	-	-	62	6	(56)	-904.0%	572
Computers - software & programming	385	572	-	-	62	6	(56)	-904.0%	572
Total Capital Expenditure on new assets	143 601	224 587	-	10 663	177 246	148 737	(28 509)	-19.2%	224 587
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Capital Expenditure on Renewal of Existing Assets by Asset Class

DC43 Sisonke - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

Description	2012/13	Budget Year 2013/14							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands								%	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	4 787	2 647	-	-	547	492	(55)	-11.1%	2 647
Infrastructure - Water	2 402	1 378	-	-	547	492	(55)	-11.1%	1 378
<i>Reticulation</i>	2 402	1 378	-	-	547	492	(55)	-11.1%	1 378
Infrastructure - Sanitation	2 385	1 269	-	-	-	-	-	-	1 269
<i>Sewerage purification</i>	2 385	1 269	-	-	-	-	-	-	1 269
Intangibles	-	-	-	-	1 079	1 071	(9)	-0.8%	-
Computers - software & programming					1 079	1 071	(9)	-0.8%	
Total Capital Expenditure on renewal of existing assets	4 787	2 647	-	-	1 626	1 563	(63)	-4.0%	2 647
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									

2.7 Municipal Manager's Quality's Certificate

Quality Certificate

I, Adelaide Nomnandi Dlamini, the Municipal Manager of Harry Gwala District Municipality, hereby certify that-

- The monthly budget statement

For the month of April 2014 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Adelaide Nomnandi Dlamini

Municipal Manager of: Harry Gwala District Municipality

Signed _____

Date _____