

Uthukela District Municipality

Appendix B

Analysis of Property, Plant and equipment as at 30 June 2012

	Opening Balance	Additions	Cost Transfers
Land	1,037,872	-	-
Buildings	482,857	-	-
Land and Buildings	1,520,729	-	-
Sewerage Mains & Purification	251,867,701	-	-
Water Mains & Purification	588,117,387	3,699,326	-
Reservoirs – Water	25,717,311	-	-
Water Meters	6,531,969	-	-
Infrastructure	872,234,367	3,699,326	-
Office Equipment	1,520,404	15,998	-
Furniture & Fittings	2,817,262	128,474	-
Emergency & Fire Equipment	4,192,343	-	-
Motor vehicles	5,697,207	153,464	-
Computer Equipment	5,100,633	740,966	-
Computer Software (part of computer equipment)	-	-	-
Other Assets	5,515,093	86,936	-
Other Assets	24,842,943	1,125,837	-
Office Equipment	751,020	-	-
Motor Vehicles	3,370,511	3,030,480	-
Leased Assets	4,121,531	3,030,480	-
TOTAL	902,719,570	7,855,643	-

Valuation	Disposals	Under Construction	Closing Cost	Opening Balance	Accumulated Depreciation
	-		1,037,872	-	-
	-		482,857	241,406	15,256
	-	-	1,520,729	241,406	15,256
	-		251,867,701	51,186,666	6,865,906
	-	30,251,407	622,068,120	121,076,900	16,522,095
	-		25,717,311	4,181,488	600,071
	-		6,531,969	5,605,740	125,750
	-	30,251,407	906,185,101	182,050,794	24,113,821
	-		1,536,402	1,042,534	144,140
	-		2,945,736	2,229,234	149,541
	-		4,192,343	2,720,065	331,290
	(85,500)		5,765,170	4,415,627	270,157
	(15,750)		5,825,849	2,349,166	586,610
	-		-	-	-
	-		5,602,029	3,722,868	532,738
	(101,250)	-	25,867,530	16,479,493	2,014,477
	-		751,020	675,918	-
	(121,565)		6,279,426	2,023,582	853,963
	(121,565)	-	7,030,446	2,699,500	853,963
	(222,815)	30,251,407	940,603,805	201,471,193	26,997,517

Depreciation and Impairment

Disposals	Closing Balance	Carrying Value
-	-	1,037,872
-	256,662	226,195
-	256,662	1,264,066
-	58,052,572	193,815,129
-	137,598,994	484,469,126
-	4,781,559	20,935,752
-	5,731,490	800,478
-	206,164,615	700,020,486
-	1,186,674	349,728
-	2,378,775	566,961
-	3,051,355	1,140,989
(76,950)	4,608,834	1,156,336
(2,363)	2,933,414	2,892,435
-	-	-
-	4,255,606	1,346,423
(79,313)	18,414,658	7,452,872
-	675,918	75,102
(78,207)	2,799,338	3,480,088
(78,207)	3,475,256	3,555,190
(157,519)	228,311,191	712,292,614

Uthukela District Municipality
Appendix C
Segmental Analysis of Property, Plant and Equipment as at 30 June 2012

	Cost / Valuation					Accumulated Depreciation and Impairment					Carrying value
	Opening Balance	Additions	Transfers	Disposals	Under Construction	Closing Balance	Opening Balance	Depreciation	Disposals	Closing Balance	
100 : COUNCIL	278,702	998,174	-	-		1,276,875	165,418	136,453	-	301,871	975,004
105 : OFFICE OF THE MUNICIPAL MANAGER	609,678	-	-	-		609,678	375,853	88,052	-	463,905	145,773
200 : CORPORATE SERVICES	3,664,844	-	-	-		3,664,844	2,936,330	89,020	-	3,025,349	639,494
201 : SATELLITE OFFICES	829,412	-	-	-		829,412	561,795	24,396	-	586,191	243,222
300 : FINANCE	2,488,806	19,990	-	-		2,508,796	1,336,224	297,812	-	1,634,036	874,760
350 : LEVY COLLECTION	154,216	-	-	-		154,216	125,755	6,191	-	131,946	22,271
400 : TECHNICAL REGIONAL	21,854	15,757	-	-		37,611	19,812	458	-	20,271	17,341
405 : TECHNICAL SERVICES AUTHORITY, PLANNING & I.T	2,972,659	-	-	-		2,972,659	1,151,494	353,563	-	1,505,057	1,467,602
407 : PLANNING AND ENVIRONMENTAL HEALTH	286	-	-	-		286	286	-	-	286	-
408 : HEALTH SERVICES	387,369	-	-	-		387,369	289,671	51,095	-	340,766	46,603
415 : TECHNICAL - PROJECT MANAGEMENT	702	-	-	-		702	632	-	-	632	70
431 : SOCIAL ECONOMIC SERVICES	149,643	-	-	-		149,643	126,441	5,014	-	131,454	18,189
700 : WATER SERVICES	638,873,781	6,098,828	-	(207,065)	30,251,407	675,016,950	143,127,987	19,026,662	(155,157)	161,999,492	513,017,458
701 : SANITATION SERVICES	252,264,894	-	-	-		252,264,894	51,233,015	6,895,116	-	58,128,131	194,136,763
798 : PIMMS PLANNING CENTRE	22,438	722,895	-	(15,750)		729,582	20,194	23,685	(2,363)	41,516	688,066
799 : DEVELOPMENT PLANNING PROJECTS	286	-	-	-		286	286	-	-	286	-
TOTAL	902,719,570	7,855,643	-	(222,815)	30,251,407	940,603,805	201,471,192	26,997,517	(157,519)	228,311,190	712,292,615

APPENDIX D

Segmental Statement of Financial Performance for the year ended 30 June 2012

Prior Year 2011			Current Year 2012			
Actual Income Rand	Actual Expenditure Rand	Surplus/ (Deficit) Rand	Department	Actual Income Rand	Actual Expenditure Rand	Surplus/ (Deficit) Rand
131,038,230	57,588,195	73,450,035	Council	0	10,412,405	-10,412,405
0	0	0	Income	256,389,350	80,272,584	176,116,765
0	2,744,723	-2,744,723	Municipal Manager	0	3,149,141	-3,149,141
0	17,932,951	-17,932,951	Corporate Services	0	18,862,287	-18,862,287
0	1,564,310	-1,564,310	Finance & Treasury	0	11,503,828	-11,503,828
4,427,852	21,499,583	-17,071,731	Technical & Infrastructure	0	3,975,536	-3,975,536
0	0	0	Strategic Planning	0	13,485,424	-13,485,424
0	6,397,421	-6,397,421	Health & Environmental		6,070,973	-6,070,973
101,317,775	7,775,588	93,542,187	Project Management	0	0	0
238,415,592	216,522,654	21,892,938	Water Services	200,715,009	216,997,320	-16,282,311
			Suspense Account	0	2,689,629	-2,689,629
475,199,449	332,025,425	143,174,024		457,104,359	367,419,126	89,685,233

APPENDIX E (1)

Actual versus Budget (Revenue and Expenditure) for the year ended 30 June 2012

	Current year		Variance	Variance	Explanation of Significant Variances greater than 10% versus Budget
	Current year 2012 Budget amount Rand	2012 Actual balance Rand	Rand		
Revenue					
Service charges	90,847,604	93,550,967	-2,703,363	-2.89	Under budgeted
Interest received (trading)	1,235,400	19,048,071	-17,812,671	-93.51	Under Budgeted
Government grants & subsidies	422,392,000	341,485,743	80,906,257	23.69	Challenges in the PMU unit
Other income	137,900	3,019,579	-2,881,679	-95.43	Over Budgeted
	514,612,904	457,104,360	57,508,544	12.58	
Expenses					
Bulk purchases	0	-4,043,301	-4,043,301	100.00	No payment was made to DWAE
Collection costs	201,000	-616,050	-415,050	67.37	Agent collected more than anticipated
Impairments	0	-14,618,229	-14,618,229	100.00	
Depreciation	27,030,700	-26,999,350	31,350	-0.12	Over budgeted
Finance costs	8,269,000	-2,855,870	5,413,130	-189.54	Only interest charged, remainder capitalised
General Expenses	129,498,900	-199,664,956	-70,166,056	35.14	Unavoidable expenditure
Personnel	112,797,914	-98,785,270	14,012,644	-14.18	Organogram not filled
Remuneration of councillors	4,807,000	-5,502,364	-695,364	12.64	
Repairs and maintenance	22,534,400.00	-14,268,441	8,265,959	-57.93	Over budgeted
	305,138,914	-367,353,831	-62,214,917	16.94	
Other revenue and costs					
Gain or loss on disposal of assets and liabilities		-65,296	65,296	-100.00	
Net surplus/ (deficit) for the year	209,473,990	89,685,233	119,788,757	133.57	

APPENDIX E(2)**Budget Analysis of Capital Expenditure as a**

	Additions	Revised Budget	Variance R	Variance %
Uthukela District Municipality				
Council	998,174	454,000	-544,174	-120
Finance	19,990	10,500	-9,490	-90
Technical - Regional	15,757	20,000	4,243	21
Water and sanitation	36,350,235	1,292,814	-35,057,421	-2712
PIMMS Planning Centre	722,894	0	0	
	38,107,050	1,777,314	-35,606,842	-2003

at 30 June 2012

Explanation of significant variances from budget

Furniture for the Mayor, Manager in the office of the Mayor and EXCO councillor and Messenger vehicle, finance charges for Quantum and Fortuna capitalised in full.

Air-conditioning was initially thought it would be transferred from the old building.

Office Furniture and Equipment.

Grant Funded Projects.

Councillors laptops and software to be financed by MSIG

Appendix F

Disclosures of Grants and Subsidies in terms of Section 123 MFMA, 56 of 2003

Name of Grants	Name of organ of state or municipal entity	Quarterly Receipts				Quarterly Expenditure				Grants and Subsidies delayed / withheld				Reason for delay/withholding of funds	Did your municipality comply with grant conditions in terms of grant framework in the latest Division of Revenue Act	Reason for non-compliance
		Sep	Dec	Mar	Jun	Sep	Dec	Mar	Jun	Sep	Dec	Mar	Jun			
MSIG	National Treasury	790,000	-	-	-	173,250	23,685	30,909	564,307	-	-	-	-		Yes	
DWAF	National Treasury	-	-	33,612,100	321,600	3,000	6,027,765	13,201,272	13,163,664	-	-	-	-		Yes	
Sports & Recreation	Provincial Treasury	-	-	-	-	-	-	3,600	-	-	-	-	-		Yes	
KZN Projects	Provincial Treasury	1,401,222	6,217,845	20,848,894	419,303	1,443,724	2,008,051	554,790	6,998,675	-	-	-	-		Yes	
MIG Grant	National Treasury	37,730,000	-	113,010,000	-	-	8,733,232	32,397,285	28,352,405	-	-	-	-		Yes	
		<u>39,921,222.00</u>	<u>6,217,845.00</u>	<u>167,470,994.00</u>	<u>740,903.00</u>	<u>1,619,974.00</u>	<u>16,792,733.40</u>	<u>46,187,856.42</u>	<u>49,079,050.62</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>			

Note: All amounts are shown R'000. This excludes allocations from the Equitable Share