



Ugu District Municipality

MID YEAR BUDGET and

PERFORMANCE ASSESSMENT 2017-18

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EXECUTIVE SUMMARY REPORT^{P1}

1. BACKGROUND

The Annual Budget 2017/2018 was adopted by Council on the 25th May 2017 in accordance with Chapter 4 of the Municipal Finance Management Act and its regulations. Management had taken the following into consideration on compilation of the annual budget:

- The Integrated Development Plan of the municipality as reviewed for the next 5 year period.
- The National and Provincial Developmental Priorities and the municipality's contribution to the achievements of national targets.
- The Financial Recovery Plan and Back to Basics strategy adopted in May 2013.
- The adopted Budget Related policies and by-laws of the municipality.
- The allocations and conditions in the Division of Revenue Act of 2017.

Section 72 of the Municipal Finance Management Act No. 56 of 2003 (MFMA) requires that the accounting officer of a municipality must by 25 January of each year assess the performance of the municipality during the first half of the financial year, taking into account:-

- The monthly budget statements referred to in Section 71 for the first half of the year.
- The municipality's service delivery performance during the first half of the financial year.
- The service delivery targets and performance indicators set in the service delivery and budget implementation plan,
- The past years annual report and progress on resolving problems identified in the annual report,
- The performance of municipal entities under the control of the municipality

1.1 IMPLEMENTATION OF THE 2017/2018 BUDGET

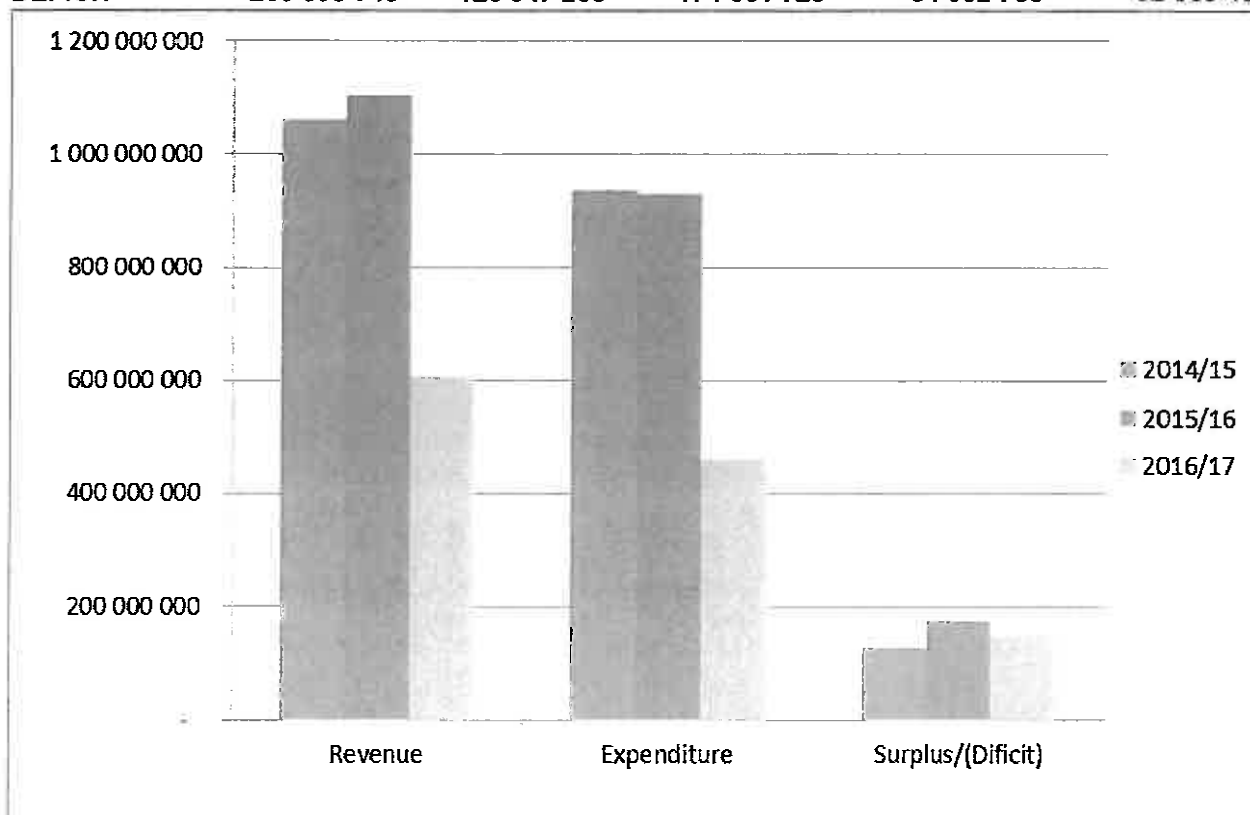
The financial results of all operations for the 6 months period are summarised on the S71 report which has been incorporated into this report.

The expenditure incurred in the first half of the financial year has been in line with the adopted budget. There is 0.51% of unauthorised expenditure resulting from Contracted Services (*Other than fruitless and wasteful expenditure*). Unauthorised expenditure would be taken into consideration during adjustments budget. All deviations from the normal supply chain processes have been approved by the Accounting Officer. Monthly reports have been submitted to the Portfolio Committee, Executive Committee and Council. In line with the adopted procedure on dealing with Unauthorised, Irregular, Fruitless and Wasteful (UIF&W) expenditure, the register of UIF&W expenditure is submitted monthly to Internal Audit for investigation in terms of S32 of the MFMA. The provisions of the MFMA have been considered in as far as they apply in the implementation of the Annual Budget.

1.3. FINANCIAL PERFORMANCE OVERVIEW

REVENUE vs. EXPENDITURE

	2013/14	2014/15	2015/16	2016/17	2017/18
REVENUE	1 026 204 412	1 061 794 519	1 103 611 113	1 056 105 900	600 576 427
EXPENDITURE	765 610 667	935 847 254	928 949 390	972 073 145	507 616 962
SURPLUS / DEFICIT	260 593 745	125 947 265	174 661 723	84 032 755	92 959 465



The municipality has maintained an operating surplus over the past 3 years and for the first half of the current financial year. However, the performance in the first 6 months has been a decrease in revenue and an increase in expenditure compared to the same period in the last financial year. The decrease in revenue is caused by challenges relating to the implementation of the new financial system and the mSCOA project. There was also a slight decrease in collections that is also caused by the factors relating to the mSCOA project.

The total expenditure for the first six months of the current financial year has increased by 10.47% compared to the same period last year. The increase in expenditure is due to the CPI increase.

Please refer to further analysis of revenue and expenditure below:

Service Charges: Water

Water sales is a seasonal commodity. It is slow during the first term of the financial year and it is expected to pick-up during the second term. The seasonal fluctuations in water revenue are attributed to Ugu being a holiday destination and most people move to the coast during the Summer and Easter Holidays. The meter readings for

P3

the month of December 2017 would only be invoiced in January 2017, hence the revenue that was earned in the month of December is not included in this report. The implementation of the new financial system and the related challenges had a negative effect in our collections and this will require the adjustments in the projected income of the municipality. This adjustment will also affect the expenditures of the municipality that are funded from internal revenue.

Rental of Facilities and Equipment

Rental and facilities is made up of Ugu Market and Ugu Sports & Leisure Centre. Ugu Sports and Leisure Centre has a contract in place with a tenant until year 2020. This category of income therefore is not affected challenges relating to the new financial system and the MSCOA project because they are managed through the existing contracts and service level agreements.

Interest Earned – Outstanding Debtors

The municipality only charges interest on water rates debtors and the rest of our interest income is realised through the application of the GRAP standard, and therefore does not amount to an actual cash inflow.

Remuneration of Councillors

some vacancies were created in the municipal council during the first six months of the current financial year. These vacancies were caused by deaths amongst the members of council and as a result there were savings in the councillor's allowances.

Depreciation

Depreciation of fixed assets is a non-cash line item and the actual expenditure for the first six months of the current financial year reflects an over-expenditure compared to the budget. The appropriate budgeting for depreciation and impairments of assets is, to large extent, dependent on the correctness and completeness of the Fixed Asset Register (FAR) and the municipality is currently having challenges relating to the FAR, which therefore impacts on the correct budgeting for depreciation and impairments.

Finance Charges

The current savings on the finance cost is attributed to the schemes that were taken over from the local municipalities (LM's). The loans that were taken to purchase these assets remained in the names of the LM's and they service the loans and recover the money from the Ugu District Municipality at the end of the financial year.

Bulk Purchases

Bulk purchases has already exceeded the budget during the first six month of the financial year, and we expect a further increase in the amount of bulk purchases as result of increase in water usage during the Summer and Easter Holidays. An adjustments budget is therefore required in the cost of bulk purchases.

Other Materials

in terms of MSCOA, Repairs and Maintenance is included under this category of expenditure. For the first six months, the municipality is currently overspent by 8%

on Repairs and maintenance any we ^{P4} expect this expenditure to increase during the festive season and Easter holidays, hence there is need to adjust the budget.

Contracted Services

The municipality has spent more money on contracted services during the implementation of the mSCOA project, including the new financial system. We expect a further increase in this cost due to the challenges relating to the new financial system, especially the transactional data that requires cleansing. Therefore an adjustments budget is required.

Transfers and Grants

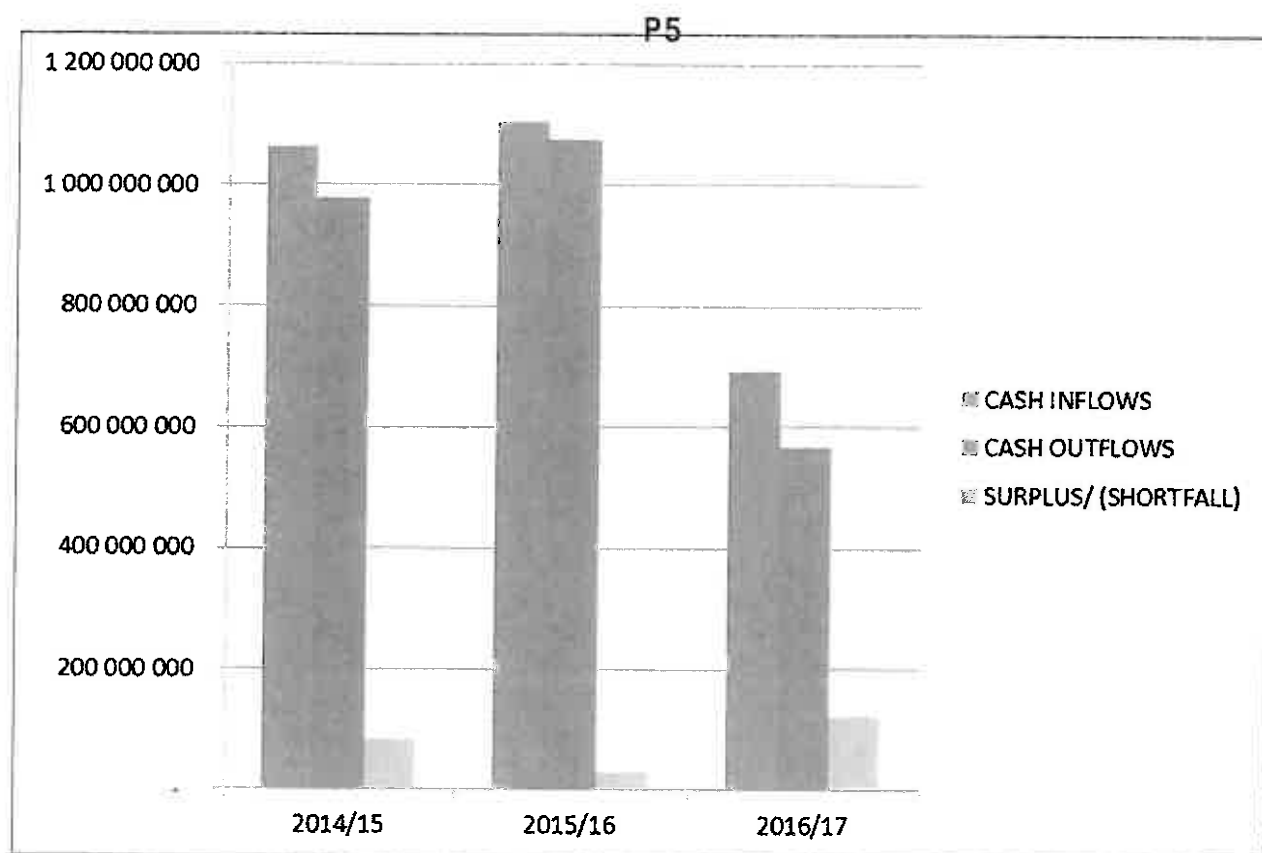
There was a slow start in the implimenetation of grant funded projects during the first term of the current financial, however this expenditure is expected to improve during the second term.

Other Expenditure

This expenditure is currently exceeding budget by 15% and the contributing factor hereto is the payments that were made to AG as the audit for the financial year 2016/2017 went beyond the projected time-frames and costs. An adjustments budget is necessary to avoid an unauthorised expenditure at the end of the financial year

1.4. CASH FLOWS

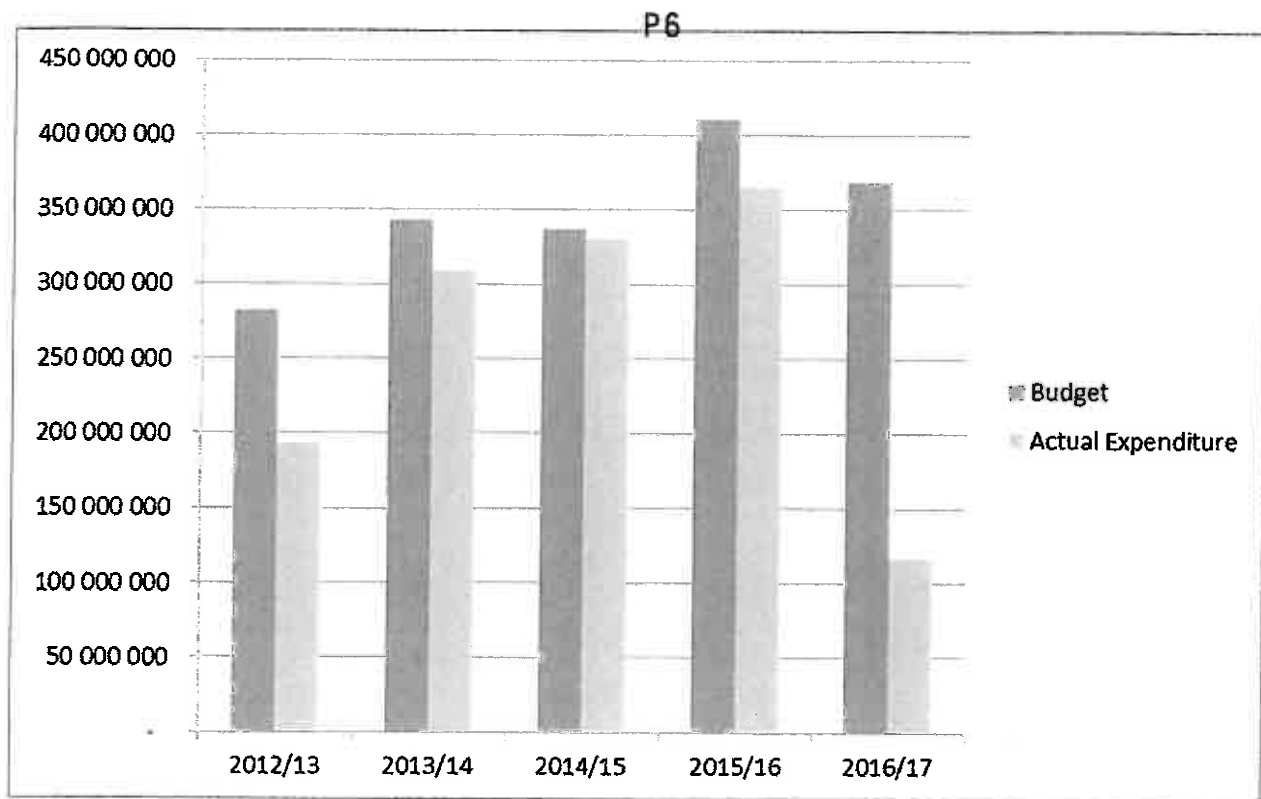
	2013/14	2014/15	2015/16	2016/17	2017/18
CASH INFLOWS	963 981 030	1 061 774 788	1 105 832 667	1 020 237 506	783 712 394
CASH OUTFLOWS	870 242 479	978 976 243	1 076 121 223	1 096 341 123	755 987 269
SURPLUS/ (SHORTFALL)	93 738 551	82 798 545	29 711 444	-76 103 617	27 725 125



The municipality has made improvements of 13.35% in cash inflows in the first term of the current financial year compared to the same period last year, however the related cash outflows has escalated by 33.13% for the same periods comparatively. Although the cash inflows appears positive, there is a contribution from unspent conditional grants on the cash available at the end of December 2017. This is due to low expenditure on capital projects whilst transfers cash has already been received by the municipality. These challenges are closely monitored by the management of the municipality on a monthly basis. This has been a trend of capital expenditure for the past five years. *(Please refer to detailed analysis of capital expenditure below)*

1.5. CAPITAL EXPENDITURE

	2013/14	2014/15	2015/16	2016/17	2017/18
Budget					
	342 943 221	336 566 128	410 867 218	368 557 000	362 059 975
Actual Expenditure	309 019 974	330 219 921	365 259 666	318 845 695	116 318 851
% spent	90.11%	98.11%	88.90%	86.51%	32.13%



The implementation of the capital budget has been slow at 32.13% in the first term of the financial which is almost at the same level for the similar period last year (31.56%). The management committee is closely monitoring the situations on a monthly basis, however, in the first term the committee has been focusing more on the implementation of the grant funded projects. After the backlog on the unspent conditional grants, have been cleared, management will pay more attention on the implementation of all other capital projects.

1.6. IMPACT OF THE NATIONAL AND PROVINCIAL ADJUSTMENTS BUDGET

There are no adjustments in the original allocations of the grant funds.

1.7. 2017/2018 ADJUSTMENTS BUDGET

Regulation 23(3) of the Municipal Budgeting and Reporting Regulations states that if a national or provincial treasury allocates or transfers additional revenues to the municipality, the mayor of the municipality must table an adjustments budget to Council as per S28(2)(b) of the MFMA to appropriate these additional revenues.

The decline in the revenues also requires the municipality to adjust its expenditure estimates downwards to ensure that the operating surplus is maintained. It is also critical for the municipality to re-allocate funds from slow moving projects to other projects in order to reach the acceptable expenditure levels as well as to avoid unauthorised expenditure.

The municipality has not received additional funding from National or provincial governments. The delays in the implementation of the new financial system has a negative affected on the cash flows of the municipality. The municipality has also incurred additional expenditures on the staff costs due to acting allowance and related expenditures that was not anticipated in the original budget.

Therefore an adjustments budget for 2017/2018^{P7} is necessary based on the following reasons:-

- to provide for the increase in staff cost and avoid an unauthorised expenditure at the end of the year,
- to move funds from the slow moving projects to the fast moving projects, and
- to revise cash flows and statement of financial position.

1.8. 2017/2018 MID-YEAR PERFORMANCE ASSESSMENT REPORT

The implementation of the MSCOA project which has resulted in the acquisition of a new financial system has posed a major challenge to the municipality with regards to reporting. Besides the limitations on the MSCOA chart, the staff are still trying to understand the new chart while at the same time learning the new financial system.

The overall performance of the municipality for the first term of the current financial year is poor, especially Water Service department which has achieved far below the set target due to some challenges relating to the implementation the infrastructure projects and the maintenance of the existing assets.

Management is currently assessing the challenges highlighted on the non-achieved targets and these will be revised after the adoption of the adjustments budget and presented to Council for adoption. Generally the challenges that were experienced by the municipality during the first six months of the current year are summarised below:-

- Delays in the implimenetion of the MSCOA project due to the late awarding of the transversal contract by National Treasury;
- Project site terrain (for example, the hard rock in one project site);
- Delays in repairing M&E equipment;
- Budget constraints; and
- Delays in acquisition of land for Buildings.

1.9. ANNUAL REPORT 2015/2016 CHALLENGES AND PROGRESS IN RESOLVING THE PROBLEMSTHAT WERE IDENTIFIED IN THE ANNUAL REPORT

The Annual Report 2015/2016 did specifically identify key challenges and constraints experienced; the following focal areas of municipal performance were highlighted:

NO.	KEY CHALLENGES	PROGRESS MADE	CONSTRAINTS
1.	There were delays in some projects, which resulted in motivations for rollover submissions to the National Treasury as per the Division of Revenue Act. The outcomes of the requests for rollovers are still awaited.	The requested rollovers were approved and expenditure is ongoing. Current year spending is being closely monitored to prevent rollovers.	None.
2.	Lack of capacity to review the Spatial Development Framework (SDF) and the	The projects have been identified for outsourcing. Provincial Cogta has also	Budget constraints.

	Land Use Management System (LUMS).	been requested to assist.	
3.	The creation of job opportunities through LED initiatives remains very challenging	Current SCM Policy is under review to see how co-operatives and SMMEs can be catered for in the tender processes.	Strict legislation limits the participation of co-operatives and SMMEs in municipal projects.
4.	Consistently recorded increase in HIV prevalence.	Programmes are in place with the LMs and provincial health to educate on HIV prevention.	

Management confirms that all of the 2015/2016 municipal performance focal areas, continued to receive adequate time, energy and attention.

UGU DISTRICT MUNICIPALITY
EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE
UGU DISTRICT MUNICIPAL COUNCIL HELD ON 25 JANUARY 2018

10.7 Mid- Year Budget & Performance Assessment Review 2017 - 2018

The Acting General Manager: Corporate Services took members through the item.

Following discussion,

It was

RESOLVED:

- (a) That the report on the Mid-Year Budget & Performance Assessment Review 2017 - 2018 be and is hereby **NOTED**.
- (b) That the Monthly Budget Statement for the month of December 2017 and the supporting documents as referred to in S71 of the MFMA be and is hereby **NOTED**.
- (c) That the Quarterly Implementation Report and supporting documents as referred to in S52(d) of the Act be and is hereby **NOTED**.
- (d) That the Consolidated Report of withdrawals from municipal bank accounts be and is hereby **NOTED**.
- (e) That the Mid- Year Budget & Performance Assessment 2015 – 2016 be submitted to both Provincial and National Treasury in both electronic and hard copies.

CERTIFIED A TRUE COPY OF THE ORIGINAL



VP TSAKO
GENERAL MANAGER: CORPORATE SERVICES



**CONSOLIDATED BUDGET
IMPLEMENTATION REPORTS IN
TERMS OF S11; S52 AND S71 OF THE
MFMA FOR THE PERIOD ENDED
31 DECEMBER 2017**

**PREPARED BY : FANIE VAN ROOYEN
ACTING GENERAL MANAGER: BTO**

DATE : 15 JANUARY 2018

UGU DISTRICT MUNICIPALITY

TREASURY DEPARTMENT

Month-ended: - 31 DECEMBER 2017

1. EXECUTIVE SUMMARY

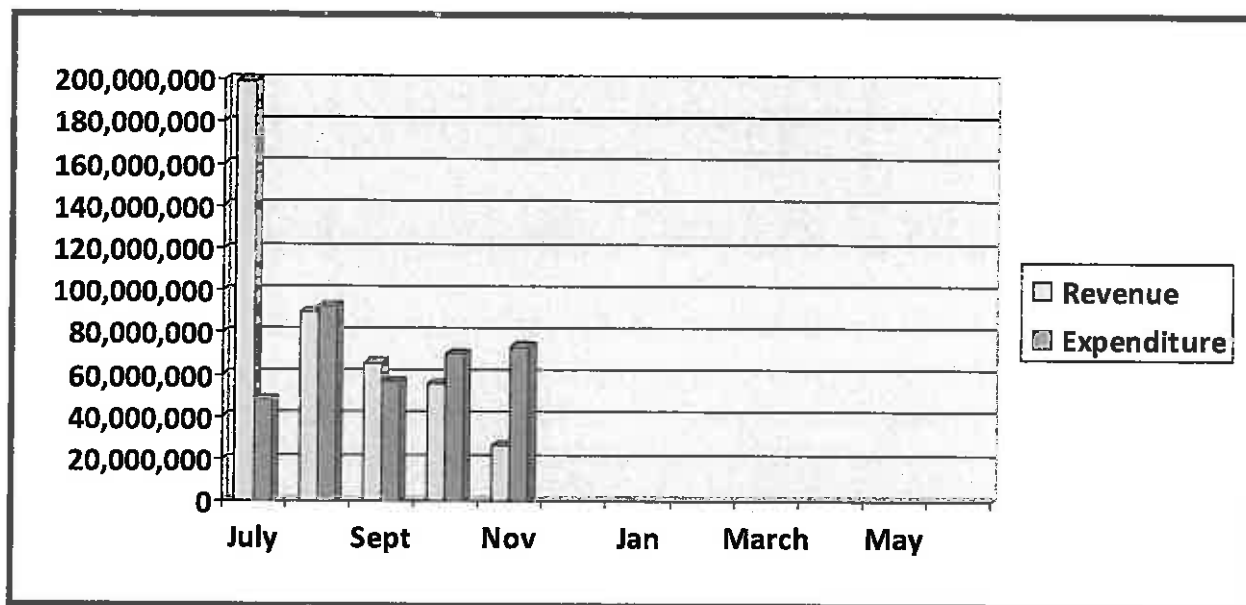
This report is based upon financial information available at the time of preparation. The provisional financial results for the month ended 31 December 2017 are summarised below.

1.1. Statement of Financial Performance (SFP)

The SPF shown in Table C4, is prepared on the similar basis to the prescribed budget format, detailing revenue by source and expenditure by input type.

The summary report indicates the following:-

	Annual Budget	Year to Date Budget	Year to Date Actuals	Variance Fav(Unfav)	% Variance
Total Revenue by Source	1 191 794 524				
Total Operating Expenditure	913 431 567				



The major operating revenue variances against budget are:

- Service Charges - water revenue, and
- Interest earned on external investments

The major operating expenditure variances against budget are:

- Debt Impairment, and
- Depreciation

The reasons for the variances per source group are cited in Table SC1 of this report.

1.2 Capital Expenditure

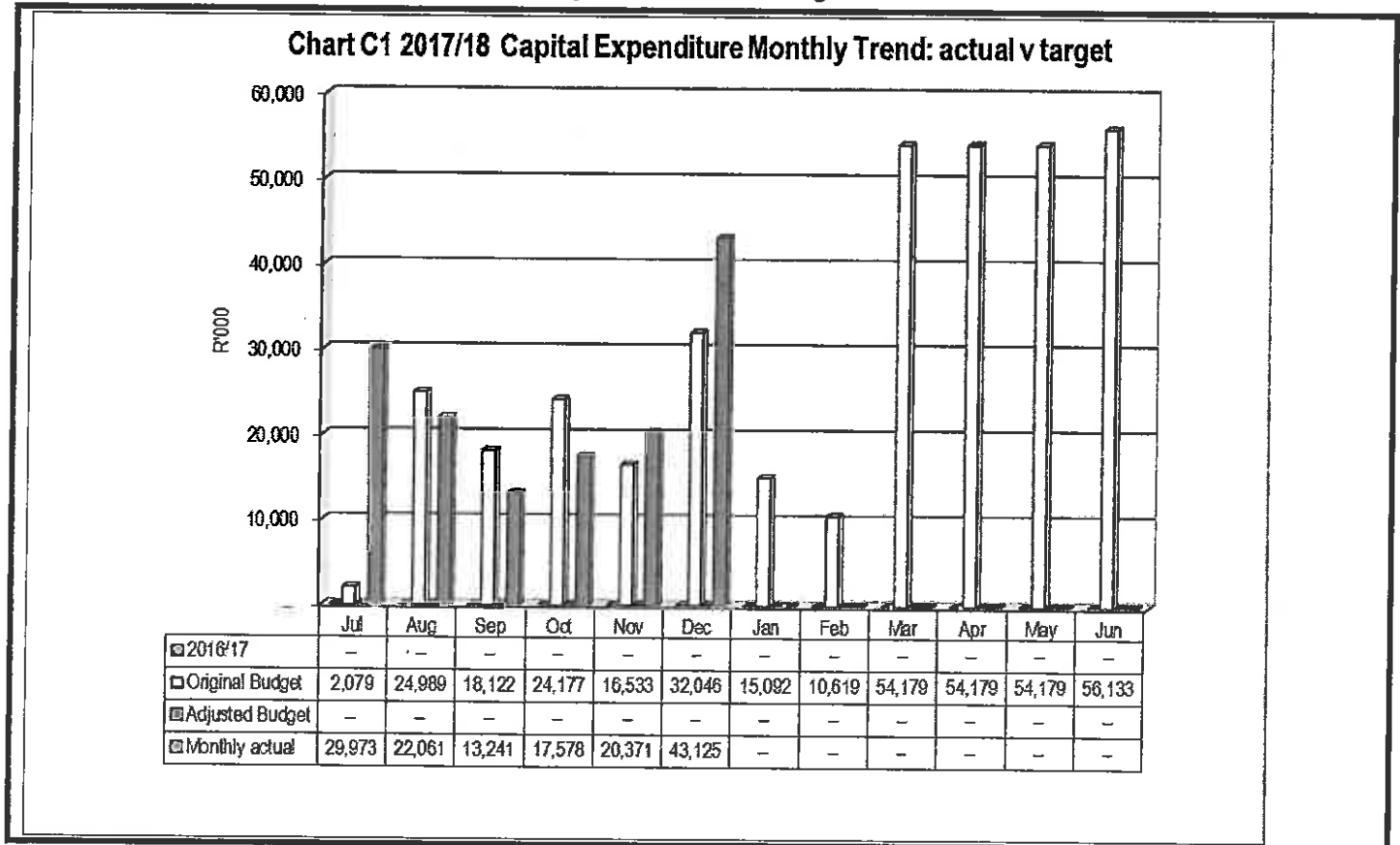
The Capital Expenditure report shown in Table C5 has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised by municipal vote. The summary report indicates the following:

Description	Annual Budget	Year to Date Budget	Year to Date Actuals	Variance Fav (Unfav)	% Variance
Total Capital Expenditure	362 325 304	181 162 652	147 036 033	-34 126 619	-9.41%

As at the end of November 2017, the municipality had spent 40.58% of its capital budget.

Chart C1 reflects monthly projections of budgeted capital expenditure against actual expenditure for the current year (2018/2019), compared to a trend followed in the previous year, 2017/2018.

✓Chart C1 2017/18 Capital Expenditure monthly trend: actual vs target



The table below reflects a trend since 2012/2013 financial year up to the previous financial year, 2016/2017.

Description	2012/13	2013/14	2014/15	2015/16	2016/17
Budget	282,068,275	342,664,462	393,204,664	410,867,218	348,878,293
Actual	191,179,897	308,818,290	336,473,767	325,530,748	317,918,902
% Spent	68%	90%	86%	79%	91%
% Growth - Budget	21%	62%	9%	-3%	-2%
% Growth - Actual	62%	9%	-3%	-2%	-100%

1.3 Cash Flow Statement

Detail	M01 July '17	M02 Aug '17	M03 Sept '17	M04 Oct '17	M05 Nov '17	M06 Dec'17	M07 Jan '18	M08 Feb '18	M09 March '18	M10 April '18	M11 May '18	M12 June '18
Service charges - water revenue	19,247,701	21,605,849	25,875,950	23,006,195	25,538,193	24,434,873	9,630,081	15,275,877	17,258,601	6,929,850	94,696,975	12,651,288
Service charges - sanitation revenue	857,525	9,378,408	9,378,408	9,275,335	10,275,222	9,506,137	9,275,335	13,060,313	10,275,222	9,506,137	4,860,249	8,682,804
Rental of facilities and equipment	25,390	459,528	60,625	60,286	122,289	46,534	58,827	45,721	74,527	61,404	60,252	1,307,392
Interest earned - external investments	111,410	2,140,042	974,266	192,655	320,331	1,477,740	1,575,916	4,223,284	1,390,671	1,413,795	1,390,326	4,468,083
Interest earned - outstanding debtors							1,106,894	375,559	366,873	347,218	316,233	317,056
Transfer receipts - operational	31,531,236	48,455,944			89,726	69,060,848	3,953,739	2,092,709	126,901,667	99,933,755	2,117,877	11,109,885
Other revenue	767	323,557	196,648	72,551	243,422	120,202	12,435,887	4,218,708	1,830,005	841,941	1,992,859	2,588,708
Cash Receipts by Source	59,491,763	81,444,272	36,485,897	32,607,022	36,590,183	104,646,334	38,036,679	39,292,171	158,097,566	119,034,100	105,434,771	41,125,216
Other Cash Flows/Receipts by Source												
Transfer receipts - capital	171,576,055	56,619,503	29,066,449	15,112,000	58,637,256	100,000,000	8,307,019	8,134,334	31,755,488	55,068,566	55,092,807	16,431,961
Short term loans	258,657	294,305	197,085	198,088	129,332	179,080	0	0	0	0	0	0
Borrowing long term/refinancing		0	0									
Increase (decrease) in consumer deposits	26,772	-26,063	69,997	3,534	1,666	1,666	-9,981	42,616	16,120	47,283	13,841	-47,770
Decrease (increase) other non-current receivables	0	0	0				1666	0	0	0	0	0
Decrease (increase) in non-current investments	0	0	0									
Total Cash Receipts by Source	231,353,247	138,332,017	65,819,428	47,920,644	95,358,437	204,827,080	46,335,383	47,469,121	189,869,174	174,149,949	160,541,419	57,509,407
Cash Payments by Type												
Employee related costs	27,279,289	42,917,765	27,989,234	28,240,664	28,816,837	28,205,262	38,001,798	25,234,763	27,019,160	29,196,235	30,620,849	29,451,813
Remuneration of councillors	810,230	727,544	600,233	710,496	668,739	701,581	629,356	742,457	658,077	692,213	665,981	686,159
Interest paid	0	0	0	2,400,547	252,884	4,467,343	215,791		2,370,927	204,167	-28,454	1,591,212
Bulk purchases - Water & Sewer	0	2,579	0				6,928,279	6,969,270	4,245,464	7,541,380	6,844,309	4,966,230
Other materials	18,176	855,635	721,479	1,522,163	2,875,951	2,238,186	554,375	921,315	749,849	544,511	1,269,539	1,079,488
Contracted services	14,630,949	11,534,698	9,719,257	11,989,918	38,506,487	20,164,511	2,319,689	4,535,908	3,019,770	2,023,245	2,573,106	9,280,896
Grants and subsidies paid - other	0	0	6,300				6,770,322	3,088,157	4,055,637	6,324,572	74,377,860	5,563,506
General expenses	30,006,094	24,531,714	19,681,973	76,910,846	13,403,132	11,136,908	5,691,206	21,222,660	23,738,041	144,058,686	86,109,820	46,500,711
Cash Payments by Type	72,744,738	80,569,935	58,808,476	121,774,634	84,524,030	66,913,791	61,110,816	62,714,520	65,856,925	190,585,009	202,433,010	99,120,015
Other Cash Flows/Payments by Type												
Capital assets	30,877,304	23,031,965	14,548,233	23,891,577	25,016,377	44,776,001	15,490,069	10,450,517	37,093,577	25,408,670	63,448,965	47,450,361
Repayment of borrowing	58,671		0	5,766,853	242,226	3,536,255	225,643	247,015	5,317,667	0	773,026	3,347,341
Other Cash Flows/Payments			99,059,830									
Total Cash Payments by Type	103,680,713	103,601,900	172,416,539	151,433,064	109,782,633	115,226,047	76,826,518	73,412,052	108,268,169	215,993,679	266,655,001	149,917,717
Net Increase/(Decrease) in Cash Held	127,672,534	34,730,117	-106,597,111	-103,512,420	-14,424,196	89,601,033	-30,491,135	-25,942,931	81,601,005	-41,843,730	-106,113,582	-92,408,310
Cash/cash equivalents at the monthly year beg	179,847,084	307,519,618	342,249,735	235,652,624	132,140,204	117,716,008	207,317,041	176,825,906	150,882,975	232,483,980	190,640,250	84,526,668
Cash/cash equivalents at the monthly year end	307,519,618	342,249,735	235,652,624	132,140,204	117,716,008	207,317,041	176,825,906	150,882,975	232,483,980	190,640,250	84,526,668	-7,881,642

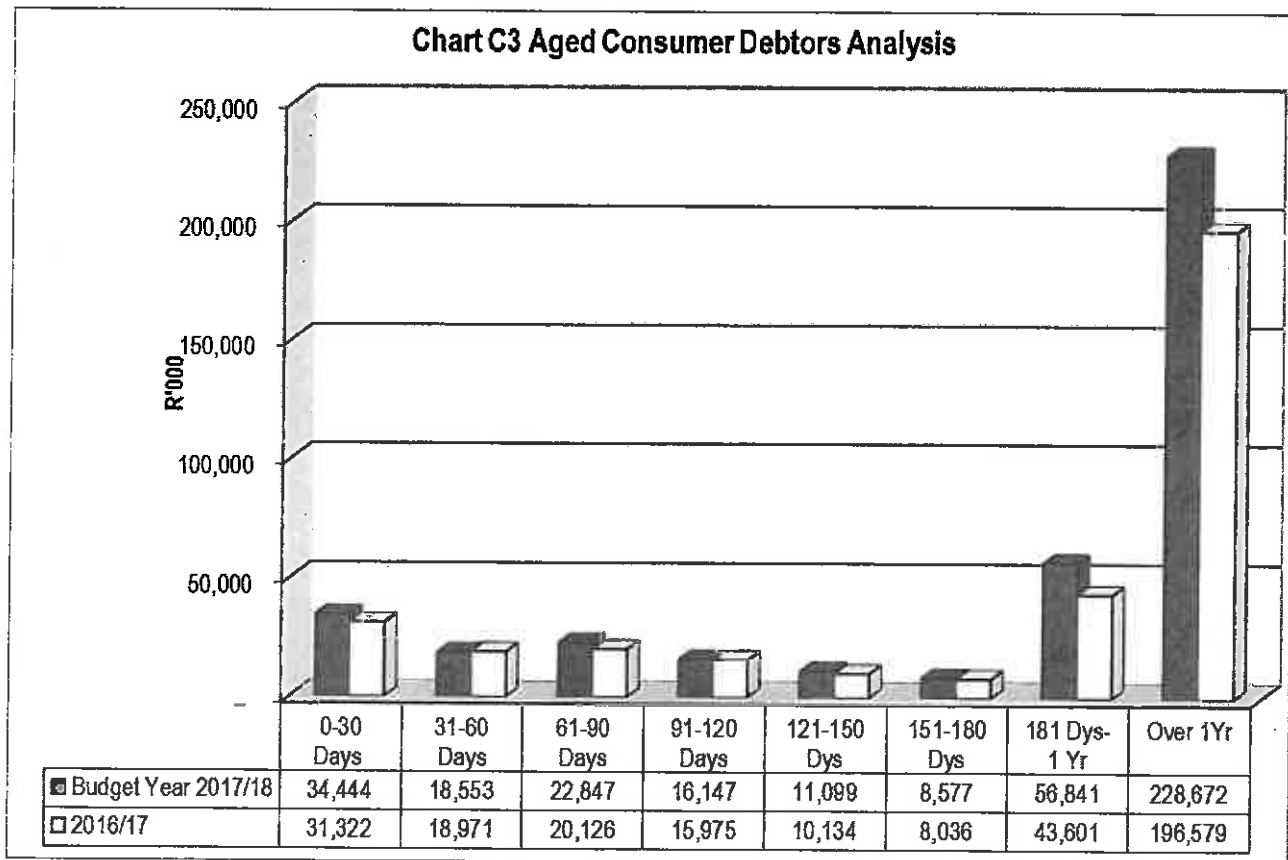
1.4 Outstanding Debtors

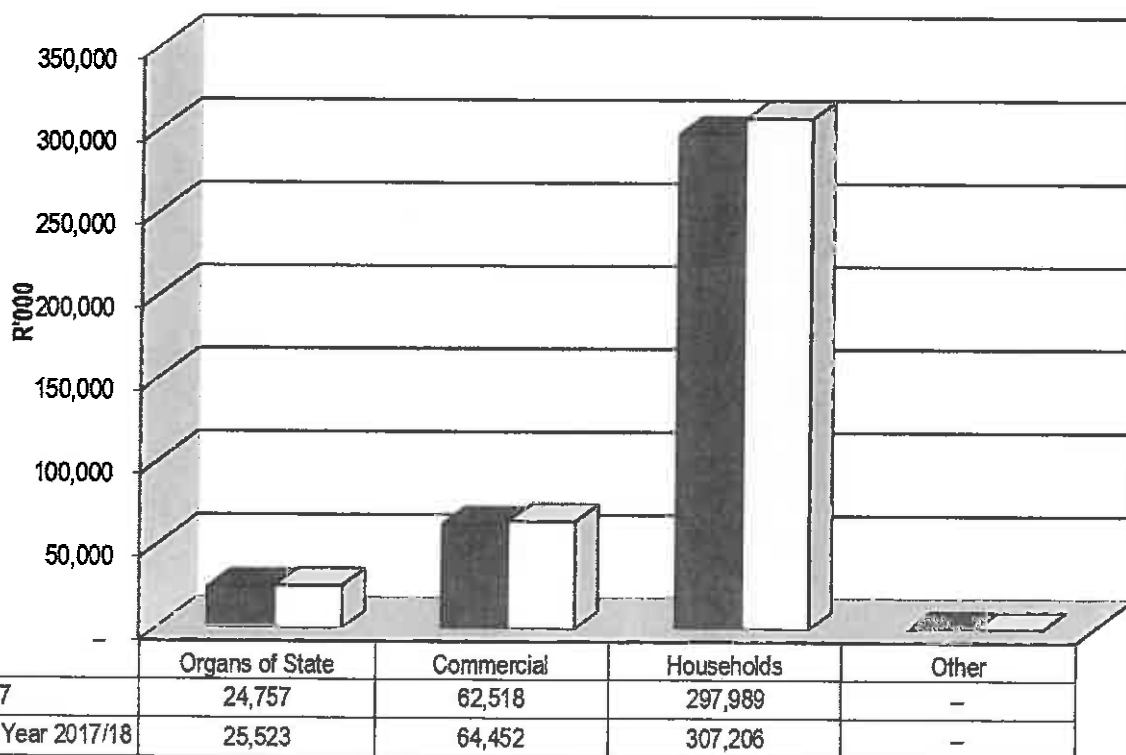
The Debtors report in Table SC3 has been prepared in the format required to be lodged electronically with National Treasury, which provides for aged analysis by revenue source as well as customer group. The report shows total outstanding debt of R397 180 239 as at the end of December 2017 which has increased by 1.36% from the November 2017 total of R391 820 421

The consumer debtors amounted to R397 180 239

The chart below contains debtors ageing for the month of December 2017 compared to the ageing as at the end of December 2016.

DEBTORS AGE ANALYSIS



DEBTORS BY CUSTOMER GROUP**Chart C4 Consumer Debtors (total by Debtor Customer Category)****Consumer Debtors Reconciliation**

Gross Opening Balance as at 31 December 2017	397 180 239
Less Allowance for Impairment	321 211 620
Net Balance	75 968 619

The table below show Debtors ageing by top Ten Organs of State

DEPARTMENTAL	TOTAL AMOUNT	AGE 0_30	AGE 30_60	AGE 61_90	AGE 91_120	AGE 121_150	AGE 151_180	AGE 181_360	AGE_ABOVE_360
Department of Sports and Recreational	5,857.71	742.40	742.40	1,435.68	834.11	719.21	782.53	2,740.38	-
Department of Education	54,155.90	12,689.96	9,510.50	8,541.48	1,470.19	1,245.98	781.96	5,165.41	14,750.42
Department of Education S20	23,827.98	18,267.30	2,745.84	2,814.84	-	-	-	-	-
Department of Education S21	2,954,586.40	476,916.70	169,956.55	193,349.72	129,527.03	98,387.33	84,778.00	740,066.44	1,061,604.63
Department of Health	5,469,453.69	2,634,002.21	276,026.22	358,465.96	151,854.79	52,477.56	22,199.51	86,904.47	1,887,522.97
Department of Housing	468,699.70	3,850.80	40,300.70	3,850.80	2,631.50	2,631.50	2,619.81	18,884.34	393,930.25
Department of Public Works	1,036,620.33	324,799.58	51,947.81	9,502.27	9,564.70	29,945.33	6,149.33	43,046.21	561,665.10
Department of Social Welfare	103,210.02	4,474.81	1,586.69	1,614.67	1,614.67	1,582.15	1,456.76	9,028.20	81,852.07
Department of Transport	351,388.85	78,761.01	110,562.83	62,932.59	17,761.23	15,091.84	17,605.21	48,005.27	668.87
Harry Gwala DM	1,553,611.12	500,118.64	-	245,961.41	254,157.23	253,628.78	230,107.54	69,637.52	-
Ray Nkonyeni Municipality	10,766,508.20	1,300,225.03	1,176,059.78	1,225,855.40	249,009.03	298,309.45	267,688.66	1,319,568.87	4,929,791.98
Telkom SA	28,023.94	10,242.87	1,102.92	192.75	192.75	205.62	193.22	7,501.58	8,392.23
Transnet	115,970.42	48,563.66	5,735.98	1,545.48	1,089.34	1,151.36	1,400.65	7,419.55	49,064.40
Umdoni LM	1,108,183.01	395,490.15	11,725.86	7,534.44	8,133.90	7,029.67	4,304.82	380,117.40	293,846.77
Umuziwabantu LM	203,135.06	67,726.27	78,625.59	13,035.83	13,126.31	13,414.91	12,572.84	1,353.68	3,279.63
Umtzombe LM	2,193.43	134.07	134.07	134.07	89.38	89.38	83.52	501.12	1,027.82
	24,245,425.76	5,877,005.46	1,936,763.74	2,136,767.39	841,056.16	775,910.07	652,724.36	2,739,940.44	9,287,397.14

To reduce government debt we telephone, fax/ e-mail statements to relevant department for payments. Where no positive response has been received we ask intervention of Provincial Treasury if it is Departments where it is in a case of the Municipality we disconnect.

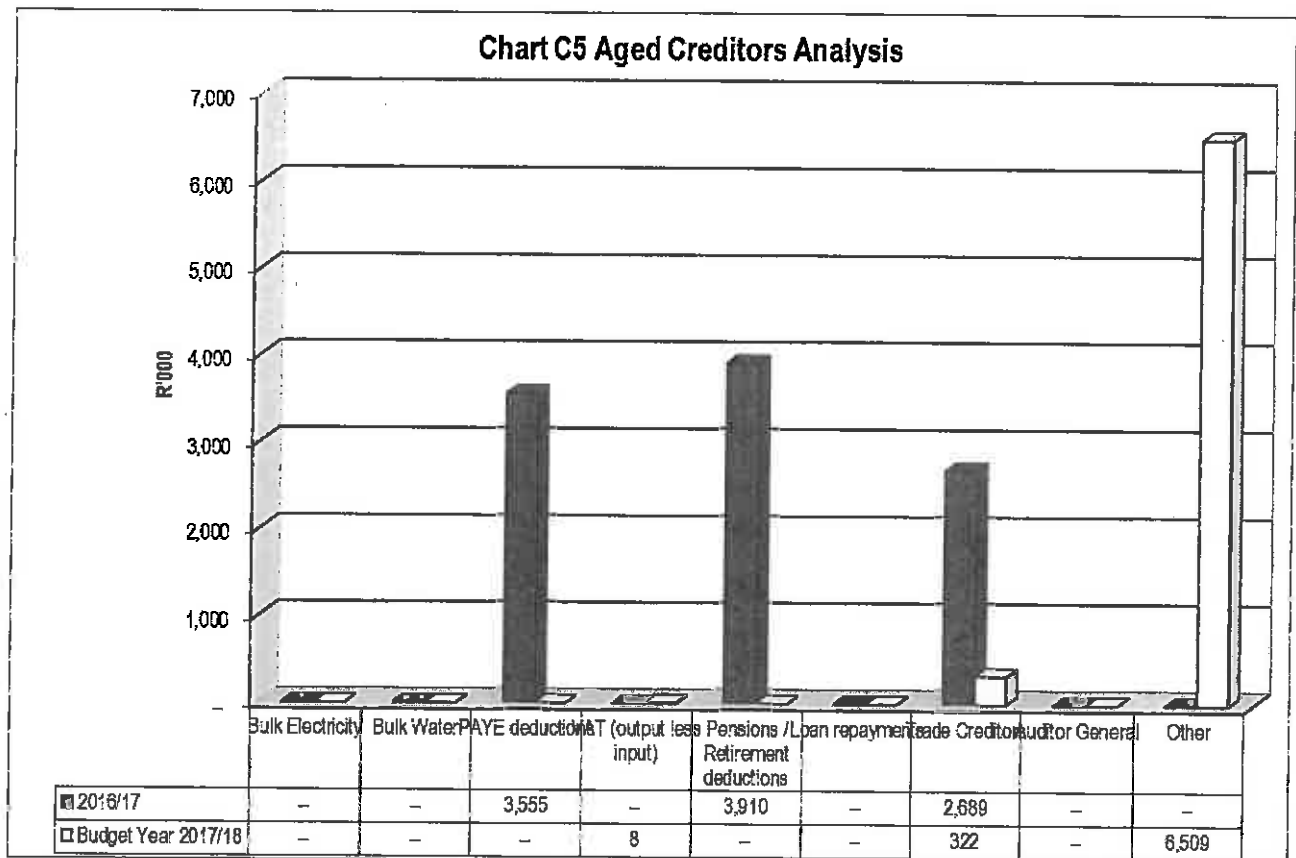
The following actions have been taken to Intensify the implementation of the credit control policy;

- Using telephone and SMS to remind customers about their outstanding accounts
- Government departments in arrears have payment arrangements in place which are constantly monitored on a monthly basis
- Posting and Hand delivering notifications(reminders) to customers that are in arrears about the status of their accounts
- Signing payment arrangements with customers who cannot afford to pay their accounts in full
- Making deductions in Employee Salaries for all outstanding monies due to their accounts
- Disconnecting all business accounts that are in arrears more than 60 days
- Restricting consumer accounts in arrears more than 60 days
- Handing customers over for collection that are not responding to either disconnection or restriction
- Conducting Indigent road shows in all 4 local Municipalities within our the Ugu District to register qualifying indigent customers

1.5. Outstanding Creditors

The report, in Table SC4, has been prepared on the basis of the format required to be lodged electronically with National Treasury. It provides for an aged analysis per creditor type. The report shows total of R6 838 654 as at the end of December 2017 which has decreased by 87.30% from November 2017 total of R53 874 111

Creditors Age Analysis



1.6. Investment Portfolio

Table SC5 contains investments by maturity as at 31 December 2017. The table below shows the movement in total investments of the municipality for the month of December 2017.

Total Investments at the beginning of the month	113 335 304.28
Add: Investments made	105 147 760.40
Less: Investments realised	-20 562 265.47
Investments as at the end of the month	197 920 799.21

Nov 2017					
Name of Institution	Period of Investment	Type of Investment	Market value at the beginning of the month	Change in market value during the month	Market value at the end of the month
FNB Investment	30/60/90 day Notice	Daily Call Account	25 000 000.00	0.00	25 000 000.00
FNB	One Day Notice	Daily Call Account	19319.76	0.00	19 319.76
NEDBANK	30/60/90 day Notice	Daily Call Account	25 000 000.00	0.00	25 000 000.00
Investec	30/60/90 day Notice	Daily Call Account	25 000 000.00	-15 000 000.00	10 000 000.00
ABSA Call Account MIG	One Day Notice	Daily Call Account	5 563 265.47	-5 562 265.47	1000.00
STD Investment	30/60/90 day Notice	Daily Call Account	25 000 000.00	0.00	25 000 000.00
ABSA Call	One Day Notice	Daily Call Account	7 752 239.60	105 147 760.40	112 900 000.00
ABSA	One Day Notice	Daily Call Account	479.45	0.00	479.45
TOTAL			113 335 304.28	84 585 494.93	197 920 799.21

UGU- INVESTMENT ACCOUNT-DECEMBER 2017

	30	60	90	TOTAL
INVESTEC	0.00		10 000 000.00	10 000 000.00
FNB	0.00	25 000 000.00		25 000 000.00
STANDARD	25 000 000.00			25 000 000.00
NEDBANK	25 000 000.00			25 000 000.00
FNB CALL ACC	19 319.76			19 319.76
ABSA CALL ACC	112 900 000.00			112 900 000.00
MIG CALL ACC	1000.00			1 000.00
ABSA CALL ACC	479.45			479.45
TOTAL	162 920 799.21	25 000 000.00	10 000 000.00	197 920 799.21

2. MONTHLY WITHDRAWALS FROM MUNICIPAL BANK ACCOUNTS

Computer Generated Cheques - Main Account	-		54 692.33
Manual Cheque Book - Main Account	-		4 207.00
Salary Cheques	-		146 407.78
MIG	-		53 328 004.79
Electronic Funds Transfer	-	Main Account	76 969 076.60
	-	Salary Account	14 899 075.57
			145 401 462.07

3. UGU FRESH PRODUCE MARKET**STATEMENT OF FINANCIAL PERFORMANCE - 31 December 2017****CURRENT YEAR 2017/2018**

DESCRIPTION	BUDGET	YTD BUDGET	MONTHLY ACTUAL	YTD ACTUAL	YTD VARIANCE (R)	YTD %VARIANCE
Operating Revenue By Source						
Rental - Ugu Market	164,912	82,456	14,350	73,188	9,268	11.24%
	164,912	82,456	14,350	73,188	9,268	11.24%
Operating Expenditure						
General Expenses	1,450,848	725,424	0	0	725,424	100.00%
	1,450,848	725,424	0	0	725,424.00	100.00%

4. UGU SPORTS AND LEISURE CENTRE**STATEMENT OF FINANCIAL PERFORMANCE - 31 December 2017**

DESCRIPTION	Budget	YTD BUDGET	MONTHLY ACTUAL	YTD ACTUAL	YTD VARIANCE (R)
Operating Revenue By Source					
Rentals of Facilities	241,278	120,639	20,000	120,000	-639
	241,278	120,639	20,000	120,000	-639
Operating Expenditure By Source					
Repairs & Maintenance	370,000	123,333		0	-123,333
General Expenses	20,000	10,000		0	-10,000
Total	390,000	133,333	0	0	-133,333

5. WITHDRAWALS FROM THE MUNICIPAL BANK ACCOUNTS IN TERMS OF SECTION 11 OF THE MFMA

5.1 Sub-Section 11 (1) (b) - To defray expenditure authorised in terms of section 26 (4).

MANAGEMENT RESPONSE

Budget 2015/16 was approved prior to start of budget year

5.2 Sub-Section 11 (1) (c) - To defray unforeseeable and unavoidable expenditure authorised in terms of section 29 (1).

INFORMATION

Section 29 - Unforeseen and unavoidable expenditure.

Sub-Section (1) - The mayor of a municipality may in emergency or other exceptional circumstances authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.

If applicable, the following information must be attached and included in the report:

Copy of authorization by the mayor.

Total of Current and/or Capital expenditure for that quarter.

Detail and reason for the unforeseen and unavoidable expenditure.

MANAGEMENT RESPONSE

No unforeseen and unavoidable expenditure authorised by the Mayor.

5.3 Sub-Section 11 (1) (d) - In the case of a bank account opened in terms of section 12, to make payments from the account in accordance with sub-section (4) of that section.

INFORMATION

Section 12 - Relief, charitable, trust or other funds.

Sub-Section (4) - Money in a separate account opened in terms of sub-section (2) may be withdrawn from the account without appropriation of an approved budget, but only-

- a) by or on the written authority of the accounting officer acting in accordance with decisions of the municipal council; and
- b) for the purposes for which, and subject to any conditions on which the fund was established or the money in the fund was donated.

If applicable, the following information must be attached and included in the report:

Name of account, type, purpose and amount paid.

Detail of payment.

Copy of written authority.

MANAGEMENT RESPONSE

Vil Return.

5.4 Sub-Section 11 (1) (e) - To pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state.

INFORMATION

If applicable, the following information must be included in the report:

Total amount of pay over for that quarter and reason.

- a) Money collected by the municipality on behalf of that person or organ of state by agreement.
- b) Any insurance or other payment received by the municipality for that person or organ of state.

MANAGEMENT RESPONSE

Nil Return.

5.5 Sub-Section 11(1)(f) – To refund money incorrectly paid into a bank account.

INFORMATION

If applicable, the following information must be included in the report:

Schedule of refunds of amounts received in error. (Example)

Date	Name	Amount	Reason
2007-04-11	P. Naidoo	R1 025.00	Amount received in error
2007-05-02	PT Sabelo	R10 296.23	Amount received in error
2007-06-12	R. Mafu	R70 000.00	Amount received in error

MANAGEMENT RESPONSE

Schedule of refunds of amounts received in error.

Refunds

DECEMBER 2017

DATE	AMOUNT	NAME	REMARKS
03/10/2017	10 000.00	E.A JACINTO	CONTRIBUTION REFUND
15/10/2017	32 000.00	CYNTHIA MADELINE HULME	CUSTOMER ERROR
03/11/2017	696.00	EASYPAY	CASHIER ERROR
03/11/2017	1 896.77	B AND B MEDIA (PTY)LTD	CONTRIBUTION REFUND
03/11/2017	6 275.85	W.H BEAURAIN BOERDERY	CUSTOMER ERROR
16/11/2017	1 689.00	A.C RIMBAULT	CUSTOMER ERROR

REPORT PREPARED BY:


FANIE VAN ROOYEN
 ACTING GENERAL MANAGER: BTO

23/01/2018
 DATE

DC21 Ugu - Table C1 Consolidated Monthly Budget Statement Summary - M06 December

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	429,071	-	-	164,389	214,536	(50,147)	-23%	82,194
Investment revenue	-	20,813	-	-	1,422	10,406	(8,985)	-86%	711
Transfers and subsidies	-	445,808	-	-	172,637	222,904	(50,268)	-23%	86,318
Other own revenue	-	16,986	-	-	3,939	8,493	(4,554)	-54%	1,970
Total Revenue (excluding capital transfers and contributions)	-	912,678	-	-	342,386	456,339	(113,953)	-25%	171,193
Employee costs	-	350,373	-	-	128,377	175,186	(46,809)	-27%	64,189
Remuneration of Councillors	-	13,306	-	-	2,786	6,653	(3,867)	-58%	1,393
Depreciation & asset impairment	-	121,047	-	-	25,646	60,524	(34,877)	-58%	12,823
Finance charges	-	9,771	-	-	18	4,886	(4,868)	-100%	9
Materials and bulk purchases	-	84,996	-	-	8,240	42,498	(34,258)	-81%	4,120
Transfers and subsidies	-	18,310	-	-	9,902	9,155	747	8%	4,951
Other expenditure	-	315,628	-	-	165,702	157,814	7,888	5%	82,851
Total Expenditure	-	913,432	-	-	340,671	456,716	(116,045)	-25%	170,336
Surplus/(Deficit)	-	(753)	-	-	1,715	(377)	2,092	-555%	858
Transfers and subsidies - capital (monetary allocations)	-	279,116	-	-	100,960	139,558	(38,598)	-28%	50,480
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	278,363	-	-	102,675	139,181	(36,506)	-26%	51,338
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	278,363	-	-	102,675	139,181	(36,506)	-26%	51,338
Capital expenditure & funds sources									
Capital expenditure	-	362,325	-	43,125	147,036	181,163	(34,127)	-19%	73,518
Capital transfers recognised	-	278,851	-	42,242	145,237	139,426	5,811	4%	72,618
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	83,474	-	883	1,799	41,737	(39,938)	-96%	900
Total sources of capital funds	-	362,325	-	43,125	147,036	181,163	(34,127)	-19%	73,518
Financial position									
Total current assets	-	353,727	-	-	323,258	-	-	-	161,629
Total non current assets	-	4,082,543	-	-	4,123,283	-	-	-	2,061,642
Total current liabilities	-	274,314	-	-	281,316	-	-	-	140,658
Total non current liabilities	-	115,752	-	-	151,490	-	-	-	75,745
Community wealth/Equity	-	4,046,204	-	-	4,013,734	-	-	-	2,006,867
Cash flows									
Net cash from (used) operating	-	272,534	-	137,531	226,689	136,267	(90,422)	-66%	113,344
Net cash from (used) investing	-	(362,636)	-	(44,776)	(201,730)	(151,124)	50,606	-33%	(81,500)
Net cash from (used) financing	-	(19,628)	-	(3,356)	2,766	(9,814)	(12,580)	128%	1,383
Cash/cash equivalents at the month/year end	-	69,758	-	-	207,212	154,816	(52,396)	-34%	212,715
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	34,444	18,553	22,847	16,147	11,099	8,577	56,841	228,672	397,180
Creditors Age Analysis									
Total Creditors	5,554	731	-	90	-	4	460	-	6,839

DC21 Ugu - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	203,851	-	-	97,301	101,926	(4,624)	-5%	48,651
Executive and council		-	2,356	-	-	492	1,178	(686)	-58%	246
Finance and administration		-	201,495	-	-	96,810	100,748	(3,938)	-4%	48,405
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	7,767	-	-	3,766	3,884	(117)	-3%	1,883
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	241	-	-	-	121	(121)	-100%	-
Public safety		-	7,526	-	-	3,766	3,763	3	0%	1,883
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	73,067	-	-	13,798	36,533	(22,736)	-62%	6,899
Planning and development		-	54,239	-	-	3,450	27,120	(23,669)	-87%	1,725
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	18,827	-	-	10,347	9,414	934	10%	5,174
<i>Trading services</i>		-	906,945	-	-	256,749	453,472	(196,723)	-43%	128,374
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	786,053	-	-	208,907	393,027	(184,120)	-47%	104,453
Waste water management		-	120,991	-	-	47,842	60,446	(12,604)	-21%	23,921
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	165	-	-	-	82	(82)	-100%	-
Total Revenue - Functional	2	-	1,191,795	-	-	371,614	595,897	(224,283)	-38%	185,807
Expenditure - Functional										
<i>Governance and administration</i>		-	250,771	-	-	138,574	125,386	13,189	11%	69,287
Executive and council		-	78,645	-	-	92,858	39,322	53,536	136%	46,429
Finance and administration		-	172,126	-	-	45,716	86,063	(40,347)	-47%	22,858
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	8,824	-	-	3,420	4,412	(992)	-22%	1,710
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	390	-	-	-	195	(195)	-100%	-
Public safety		-	8,434	-	-	3,420	4,217	(797)	-19%	1,710
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	91,966	-	-	15,447	45,883	(30,536)	-66%	7,724
Planning and development		-	73,364	-	-	15,266	36,682	(21,417)	-58%	7,633
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	18,602	-	-	182	9,301	(9,119)	-98%	91
<i>Trading services</i>		-	560,418	-	-	183,457	280,209	(96,752)	-35%	91,728
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	469,062	-	-	174,959	234,531	(59,572)	-25%	87,479
Waste water management		-	91,356	-	-	8,498	45,678	(37,180)	-81%	4,249
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	1,451	-	-	-	725	(725)	-100%	-
Total Expenditure - Functional	3	-	913,432	-	-	340,899	456,716	(115,817)	-25%	170,449
Surplus/ (Deficit) for the year		-	278,363	-	-	30,715	139,181	(108,466)	-78%	15,358

DC21 Ugu - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		-	2,356	-	-	492	1,178	(686)	-58.2%	246
Vote 2 - FINANCE & ADMINISTRATION		-	201,495	-	-	96,668	100,748	(4,080)	-4.0%	48,334
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		-	54,239	-	-	3,450	27,120	(23,669)	-87.3%	1,725
Vote 4 - WATER		-	786,053	-	-	208,907	393,027	(184,120)	-46.8%	104,453
Vote 5 - WASTE WATER MANAGEMENT		-	120,881	-	-	47,842	60,446	(12,604)	-20.9%	23,921
Vote 6 - PUBLIC SAFETY		-	7,526	-	-	3,766	3,763	3	0.1%	1,883
Vote 7 - ENVIRONMENTAL PROTECTION		-	18,827	-	-	10,347	9,414	934	9.9%	5,174
Vote 8 - OTHER: MARKET		-	165	-	-	-	82	(82)	-100.0%	-
Vote 9 - SPORTS & RECREATION		-	241	-	-	-	121	(121)	-100.0%	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	1,191,795	-	-	371,472	595,897	(224,425)	-37.7%	185,736
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		-	78,645	-	-	92,858	39,322	53,536	136.1%	46,429
Vote 2 - FINANCE & ADMINISTRATION		-	172,126	-	-	45,716	86,063	(40,347)	-46.9%	22,858
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		-	73,364	-	-	15,266	36,682	(21,417)	-58.4%	7,633
Vote 4 - WATER		-	469,062	-	-	174,959	234,531	(59,572)	-25.4%	87,479
Vote 5 - WASTE WATER MANAGEMENT		-	91,356	-	-	8,498	45,678	(37,180)	-81.4%	4,249
Vote 6 - PUBLIC SAFETY		-	8,434	-	-	3,420	4,217	(797)	-18.9%	1,710
Vote 7 - ENVIRONMENTAL PROTECTION		-	18,602	-	-	182	9,301	(9,119)	-98.0%	91
Vote 8 - OTHER: MARKET		-	1,451	-	-	-	725	(725)	-100.0%	-
Vote 9 - SPORTS & RECREATION		-	390	-	-	-	195	(195)	-100.0%	1,710
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	913,432	-	-	340,899	456,716	(115,817)	-25.4%	172,159
Surplus/ (Deficit) for the year	2	-	278,363	-	-	30,573	139,181	(108,608)	-78.0%	13,577

DC21 Ugu - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2016/17	Budget Year 2017/18							
		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								-		
Service charges - electricity revenue								-		
Service charges - water revenue			315,836			120,007	157,918	(37,911)	-24%	60,004
Service charges - sanitation revenue			113,236			44,382	56,618	(12,236)	-22%	22,191
Service charges - refuse revenue							-	-		-
Service charges - other							-	-		-
Rental of facilities and equipment			1,160			25	580	(555)	-96%	13
Interest earned - external investments			20,813			1,422	10,406	(8,985)	-86%	711
Interest earned - outstanding debtors			3,848			3,597	1,924	1,673	87%	1,798
Dividends received							-	-		-
Fines, penalties and forfeits							-	-		-
Licences and permits							-	-		-
Agency services							-	-		-
Transfers and subsidies			445,808			172,637	222,904	(50,268)	-23%	86,318
Other revenue			11,977			317	5,989	(5,672)	-95%	159
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		-	912,678	-	-	342,386	456,339	(113,953)	-25%	171,193
Expenditure By Type										
Employee related costs			350,373			128,377	175,186	(46,809)	-27%	64,189
Remuneration of councillors			13,306			2,786	5,653	(3,867)	-58%	1,393
Debt Impairment			3,000			9,704	1,500	8,204	547%	4,852
Depreciation & asset impairment			121,047			25,646	60,524	(34,877)	-58%	12,823
Finance charges			9,771			18	4,886	(4,868)	-100%	9
Bulk purchases			76,034			5,466	38,017	(32,551)	-86%	2,733
Other materials			8,962			2,774	4,481	(1,707)	-38%	1,387
Contracted services			35,558			86,569	17,779	68,790	387%	43,284
Transfers and subsidies			18,310			9,902	9,155	747	8%	4,951
Other expenditure			277,070			64,735	138,535	(73,800)	-53%	32,368
Loss on disposal of PPE						4,694	-	4,694	#DIV/0!	2,347
Total Expenditure		-	913,432	-	-	340,671	456,716	(116,045)	-25%	170,336
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	(753)	-	-	1,715	(377)	2,092	(0)	858
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			279,116			100,960	139,558	(38,598)	(0)	50,480
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		-	278,363	-	-	102,675	139,181			51,338
Taxation								-		
Surplus/(Deficit) after taxation		-	278,363	-	-	102,675	139,181			51,338
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		-	278,363	-	-	102,675	139,181			51,338
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		-	278,363	-	-	102,675	139,181			51,338

DC21 Ugu - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M06 December)

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE & ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 4 - WATER		-	-	-	-	-	-	-	-	-
Vote 5 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 6 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 7 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-
Vote 8 - OTHER: MARKET		-	-	-	-	-	-	-	-	-
Vote 9 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
C		-	-	-	-	-	-	-	-	-
D		-	-	-	-	-	-	-	-	-
E		-	-	-	-	-	-	-	-	-
F		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	1,000	-	-	-	500	(500)	-100%	-
Vote 2 - FINANCE & ADMINISTRATION		-	50,159	-	883	1,799	25,079	(23,280)	-93%	900
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		-	285	-	-	-	133	(133)	-100%	-
Vote 4 - WATER		-	228,751	-	35,739	132,540	114,376	18,165	16%	66,270
Vote 5 - WASTE WATER MANAGEMENT		-	81,500	-	6,502	12,696	40,750	(28,054)	-89%	6,348
Vote 6 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 7 - ENVIRONMENTAL PROTECTION		-	650	-	-	-	325	(325)	-100%	-
Vote 8 - OTHER: MARKET		-	-	-	-	-	-	-	-	-
Vote 9 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
C		-	-	-	-	-	-	-	-	-
D		-	-	-	-	-	-	-	-	-
E		-	-	-	-	-	-	-	-	-
F		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	362,325	-	43,125	147,036	181,163	(34,127)	-19%	73,518
Total Capital Expenditure		-	362,325	-	43,125	147,036	181,163	(34,127)	-19%	73,518
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		-	51,159	-	883	1,799	25,579	(23,780)	-93%	900
Executive and council		-	1,000	-	-	-	500	(500)	-100%	-
Finance and administration		-	50,159	-	883	1,799	25,079	(23,280)	-93%	900
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	915	-	-	-	458	(458)	-100%	-
Planning and development		-	285	-	-	-	133	(133)	-100%	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	650	-	-	-	325	(325)	-100%	-
<i>Trading services</i>		-	310,251	-	42,242	145,237	155,126	(9,889)	-6%	72,618
Energy services		-	-	-	-	-	-	-	-	-
Water management		-	228,751	-	35,739	132,540	114,376	18,165	16%	66,270
Waste water management		-	81,500	-	6,502	12,696	40,750	(28,054)	-89%	6,348
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	362,325	-	43,125	147,036	181,163	(34,127)	-19%	73,518
Funded by:										
National Government		-	278,851	-	42,242	145,237	139,426	5,811	4%	72,618
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	278,851	-	42,242	145,237	139,426	5,811	4%	72,618
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	83,474	-	883	1,799	41,737	(39,938)	-96%	900
Total Capital Funding		-	362,325	-	43,125	147,036	181,163	(34,127)	-19%	73,518

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment
- Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets
- Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing repayments to reconcile to changes in Table SA17

DC21 Ugu - Table C6 Consolidated Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash			31,844		179,980	89,990
Call investment deposits			140,224		(323,504)	(161,752)
Consumer debtors			138,306		623,618	311,809
Other debtors			22,661		(179,971)	(89,985)
Current portion of long-term receivables			217		2,488	1,244
Inventory			20,475		20,546	10,323
Total current assets		-	353,727	-	323,258	161,629
Non current assets						
Long-term receivables			650			-
Investments			-		0	0
Investment property			30,000		30,242	15,121
Investments in Associate			-		0	0
Property, plant and equipment			4,042,114		4,078,341	2,039,170
Agricultural			-			-
Biological assets			-			-
Intangible assets			9,779		14,828	7,414
Other non-current assets			-		(128)	(64)
Total non current assets		-	4,082,543	-	4,123,283	2,061,642
TOTAL ASSETS		-	4,436,270	-	4,446,541	2,223,271
LIABILITIES						
Current liabilities						
Bank overdraft			-			-
Borrowing			20,714		21,591	10,795
Consumer deposits			22,816		22,974	11,487
Trade and other payables			207,320		188,793	94,397
Provisions			23,464		47,958	23,979
Total current liabilities		-	274,314	-	281,316	140,658
Non current liabilities						
Borrowing			83,333		134,472	67,236
Provisions			32,419		17,019	8,509
Total non current liabilities		-	115,752	-	151,490	75,745
TOTAL LIABILITIES		-	390,066	-	432,807	216,403
NET ASSETS	2	-	4,046,204	-	4,013,734	2,006,867
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			4,046,204		4,013,734	2,006,867
Reserves						-
TOTAL COMMUNITY WEALTH/EQUITY	2	-	4,046,204	-	4,013,734	2,006,867

DC21 Ugu - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			-					-		
Service charges			300,350		33,739	145,060	150,175	(4,115)	-3%	73,030
Other revenue			13,137		167	(23)	6,569	(6,592)	-100%	(12)
Government - operating			445,808		69,061	269,569	222,904	46,665	21%	134,785
Government - capital			279,116		100,000	272,446	139,558	132,888	95%	136,223
Interest			23,507		1,478	4,053	11,753	(7,701)	-66%	2,026
Dividends			-		-	-	-	-		-
Payments										
Suppliers and employees			(761,303)		(62,446)	(465,332)	(380,651)	84,681	-22%	(232,666)
Finance charges			(9,771)		(4,467)	-	(4,886)	(4,886)	100%	-
Transfers and Grants			(18,310)		-	(83)	(9,155)	(9,072)	99%	(42)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	272,534	-	137,531	226,689	136,267	(90,422)	-66%	113,344
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		-
Decrease (increase) in non-current debtors			(311)			-	(155)	155	-100%	-
Decrease (increase) other non-current receivables								-		-
Decrease (increase) in non-current investments						(85,538)	-	(85,538)	#DIV/0!	(42,769)
Payments										
Capital assets			(362,325)		(44,776)	(116,192)	(150,969)	(34,777)	23%	(38,731)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(362,636)	-	(44,776)	(201,730)	(151,124)	50,606	-33%	(81,500)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans					179	944	-	944	#DIV/0!	472
Borrowing long term/refinancing							-	-		-
Increase (decrease) in consumer deposits			1,086		2	1,880	543	1,337	246%	940
Payments										
Repayment of borrowing			(20,714)		(3,536)	(59)	(10,357)	(10,298)	99%	(29)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(19,628)	-	(3,356)	2,766	(9,814)	(12,580)	128%	1,383
NET INCREASE/ (DECREASE) IN CASH HELD		-	(109,729)	-	89,399	27,725	(24,671)			33,228
Cash/cash equivalents at beginning:			179,487			179,487	179,487			179,487
Cash/cash equivalents at month/year end:		-	69,758	-		207,212	154,816			212,715

DC21 Ugu - Supporting Table SC1 Material variance explanations - M08 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source				
1	Service charges - water revenue	37,911	There were less new water connections than it was anticipated in the annual budget	None
	Service charges - sanitation revenue	(12,238)	Not material	None
	Rental of facilities and equipment	(555)	Not material	None
	Transfers recognised - operational	(50,268)	The first tranch of the equitable share was received in July and recognised as revenue when received.	None
Expenditure By Type				
2	Employee related costs	(48,809)	The savings in the staff costs is caused by vacant positions as a result of resignations, retirements and deaths	The process of filling vacant positions is ongoing
	Finance charges	(4,868)	The finance losses for motor vehicles has been paid-off, repayment of long-term loans (DBSA and ex-Life Loans)	None
	Bulk purchases	(32,551)	Less new water schemes were commissioned in the current year than it was anticipated in the annual budget, hence less water resources is acquired from Umngang Water	None
	Contracted services	68,780	The municipality have resolved to utilise the internal resources instead of consultants	None
	Transfers and grants	747	Not material	None
	Other expenditure	(73,900)	The spending for this period has been reduced as the start of the period and the spending for municipality is seasonal.	None
Capital Expenditure				
3	Water	18,185	The spending for this period has been reduced as the start of the period and the spending for municipality is seasonal.	None
	Waste water management	(28,054)	The spending for this period has been reduced as the start of the period and the spending for municipality is seasonal.	None
	Environmental protection	(325)	Not material	None
	Planning and development	(133)	Not material	None
	Budget and treasury office	(2,004)	The MSDOA implementation projects has been deferred to the month of September and October	None
	Corporate services	(21,276)	The spending for this period has been reduced as the start of the period and the spending for municipality is seasonal.	None
Financial Position				
4	Cash	179,990	The equitable share is received in four tranches, with one allocation per quarter, and these funds are invested in the call deposit accounts until they are needed for expenditure.	
	Consumer debtors	623,618	These represent the outstanding balance on consumer accounts for Water and Sanitation.	
	Other debtors	(179,871)	These are sundry debtors other than the service debtors for water and sanitation.	
	Property, plant and equipment	4,076,341	The FAR is only updated with additions, disposals and transfers on monthly basis.	
	Consumer deposits	22,874	These are monies held from the consumers as security and refunded when the account is closed	
	Trade and other payables	168,723	Outstanding creditors invoices are repaid monthly as invoices are received and cash is available.	
	Borrowing	134,472	This is the total loan book value of the municipality. Redemptions and interest payments are made quarterly	
	Accumulated Surplus/Deficit	4,013,734	This represents the Accumulated Surplus or Deficit from the operating and other activities of the municipality	
Cash Flow				
5	Ratepayers and other	(4,119)	There were less new water connections than it was anticipated in the annual budget.	None
	Government - operating	45,665	The third tranch of the equitable share is received in March, and the allocation is recognised as income when received	None
	Government - capital	132,898	The grant funds are received in tranches and the cash is invested in short term deposits accounts until they are required for expenditure.	None
	Interest	(4,889)	As the municipality withdraws cash from the call deposit accounts to pay the suppliers, less interest is earned from the remaining investments balances	None
	Capital assets	(34,777)	More creditors invoices are outstanding on the general ledger and will be accrued to the general ledger before the AFS is finalised	None
	Increase (decrease) in consumer deposits	1,357	Not material	None
	Repayment of borrowing	(10,258)	Generally loans are repaid on a quarterly basis.	None
Measurable performance				
6				
Municipal Entities				
7	Revenue	-	The municipal entities receive their allocations from Ugu DM and the local municipalities	None
	Operating Expenditure	-	The spending for this period has been reduced as the start of the period and the spending for municipality is seasonal	None
	Operating Capital Expenditure	-	The spending for this period has been reduced as the start of the period and the spending for municipality is seasonal	None

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance Indicators - M06 December

Supporting Table 001 Monthly Budget Statement - Performance Indicators - 30th December							
Description of financial indicator	Basis of calculation	Ref	2016/17	Budget Year 2017/18			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	14.3%	0.0%	0.0%	0.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	7.7%	0.0%	8.6%	8.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	0.0%	128.9%	0.0%	114.9%	114.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	62.7%	0.0%	-51.0%	-51.0%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	17.7%	0.0%	130.3%	130.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	38.4%	0.0%	37.5%	37.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	14.3%	0.0%	0.0%	0.8%
<u>IDP regulation financial viability Indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

DC21 Ugu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2017/18										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts Lto Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-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	1200	25,717	12,965	19,961	13,592	8,877	6,604	43,664	187,551	318,932	260,288		
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	8,728	5,586	2,887	2,555	2,222	1,973	13,176	41,121	78,248	61,048		
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												
Total By Income Source	2000	34,444	18,553	22,847	16,147	11,099	8,577	56,841	228,672	387,180	321,336		
2018/17 - totals only		31,322	16,971	20,126	15,975	10,134	8,036	43,601	196,579	344,743	274,324		
Debtors Age Analysis By Customer Group													
Organs of State	2200	4,147	3,671	2,007	1,587	785	755	3,020	9,549	25,523	15,697		
Commercial	2300	8,956	3,323	4,641	2,209	1,719	1,641	9,968	31,996	64,452	47,533		
Households	2400	21,341	11,559	16,199	12,351	8,595	6,181	43,852	187,127	307,206	258,106		
Other	2500												
Total By Customer Group	2600	34,444	18,553	22,847	16,147	11,099	8,577	56,841	228,672	387,180	321,336		

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2017/18								
		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	-	-	-	8	-	-	-	-	8
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	192	-	-	82	-	4	45	-	322
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	5,362	731	-	-	-	-	415	-	6,509
Total By Customer Type	1000	5,554	731	-	90	-	4	460	-	6,839

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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
R thousands		Yrs/Months							
Municipality									
FNB Investment		Daily Call Account					25,000	-	25,000
First National Bank		Daily Call Account					19	-	19
NEDBank		Daily Call Account					25,000	-	25,000
Investec							25,000	(15,000)	10,000
ABSA Bank CALL MIG		Daily Call Account					5,563	(5,562)	1
STD Investment							25,000	-	25,000
ABSA Bank CALL		Daily Call Account					7,752	105,148	112,900
Jazz							0	-	0
ABSA									
Municipality sub-total					-		113,335	84,585	197,921
Entities									
South Coast Tourism							4,665		
South Coast Development Agency							1,060		
Entities sub-total					-		5,726	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		119,061	84,585	197,921

DC21 Ugu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2016/17	Budget Year 2017/18							
		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:		-	418,985	-	880	174,696	209,043	(34,347)	-16.4%	87,348
Local Government Equitable Share			342,776			171,532	171,388	144	0.1%	85,766
RSC Levy Replacement			68,900			-	34,450	(34,450)	-100.0%	-
Finance Management			1,795			1,795	898	898	100.0%	898
EPWP Incentive			1,956		880	1,369	978	391	40.0%	685
Rural Roads Asset Management Systems Grant			2,658			-	1,329	(1,329)	-100.0%	-
	3									
Other transfers and grants [insert description]										
Provincial Government:		-	400	-	-	-	200	(200)	-100.0%	-
Spatial Development Framework Support			400			-	200	(200)	-100.0%	-
	4									
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	10,589	-	-	-	5,294	(5,294)	-100.0%	-
Grants from LM's to Entities			7,422			-	3,711	(3,711)	-100.0%	-
South Coast Bike Festival: EDTEA/RNM			3,167			-	1,583	(1,583)	-100.0%	-
Total Operating Transfers and Grants	5	-	429,074	-	880	174,696	214,537	(39,841)	-18.6%	87,348
Capital Transfers and Grants										
National Government:		-	295,851	-	100,000	185,777	147,926	37,852	25.6%	92,889
Municipal Infrastructure Grant (MIG)			245,479		100,000	145,479	122,740	22,740	18.5%	72,740
Water Services Infrastructure Grant			50,372			40,298	25,186	15,112	60.0%	20,149
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	-	295,851	-	100,000	185,777	147,926	37,852	25.6%	92,889
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	724,925	-	100,880	360,473	362,462	(1,989)	-0.5%	180,237

DC21 Ugu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2016/17	Budget Year 2017/18							
		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:		-	435,085	-	35,034	208,249	217,543	(9,293)	-4.3%	104,125
Local Government Equitable Share			342,776		28,565	171,388	171,388	0	0.0%	85,694
RSC Levy Replacement			68,900		5,742	34,450	34,450	0	0.0%	17,225
Finance Management			1,795		224	755	898	(143)	-15.9%	377
EPWP Incentive			1,956		316	805	978	(173)	-17.6%	403
Rural Roads Asset Management Systems Grant			2,658		186	851	1,329	(478)	-36.0%	425
Municipal Infrastructure Grant			17,000			-	8,500	(8,500)	-100.0%	-
Other transfers and grants [insert description]										
Provincial Government:		-	400	-	-	3	200	(197)	-98.6%	1
Spatial Development Framework Support			400			3	200	(197)	-98.6%	1
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	10,323	-	-	-	5,162	(5,162)	-100.0%	-
Total Operating Transfers and Grants			7,157			-	3,578	(3,578)	-100.0%	-
South Coast Bike Festival: EDTEA/RNM			3,167			-	1,583	(1,583)	-100.0%	-
Total operating expenditure of Transfers and Grants:		-	445,808	-	35,034	208,252	222,904	(14,652)	-6.6%	104,126
Capital expenditure of Transfers and Grants										
National Government:		-	278,851	-	100,000	183,554	139,426	44,129	31.7%	91,777
Municipal Infrastructure Grant (MIG)			228,479		100,000	145,479	114,240	31,240	27.3%	72,740
Water Services Infrastructure Grant			50,372			38,075	25,186	12,889	51.2%	19,038
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	265	-	-	-	133	(133)	-100.0%	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS			265			-	133	(133)	-100.0%	-
Total capital expenditure of Transfers and Grants		-	279,116	-	100,000	183,554	139,558	43,996	31.5%	91,777
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	724,925	-	135,034	391,806	362,462	29,344	8.1%	195,903

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration:	Ref	2016/17		Budget Year 2017/18						
		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			4,648			1,648	2,324	(676)	-28%	624
Pension and UIF Contributions			236			-	119	(119)	-100%	-
Medical Aid Contributions			203			-	101	(101)	-100%	-
Motor Vehicle Allowance			4,258			580	2,129	(1,549)	-73%	290
Cellphone Allowance			367			-	184	(184)	-100%	-
Housing Allowances			2,053			-	1,025	(1,028)	-100%	-
Other benefits and allowances			46			32	23	8	36%	16
Sub Total - Councillors			11,812			2,260	5,906	(3,647)	-62%	1,130
% Increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages	3		3,837			-	1,918	(1,918)	-100%	-
Pension and UIF Contributions			274			-	137	(137)	-100%	-
Medical Aid Contributions			131			-	66	(66)	-100%	-
Overtime			-			-	-	-	-	-
Performance Bonus			664			-	332	(332)	-100%	-
Motor Vehicle Allowance			1,894			-	832	(832)	-100%	-
Cellphone Allowance			87			-	43	(43)	-100%	-
Housing Allowances			751			-	375	(375)	-100%	-
Other benefits and allowances			212			-	105	(105)	-100%	-
Payments in lieu of leave			206			-	104	(104)	-100%	-
Long service awards			-			-	-	-	-	-
Post-retirement benefit obligations	2		-			-	-	-	-	-
Sub Total - Senior Managers of Municipality			7,827			-	3,813	(3,813)	-100%	-
% Increase	4		#DIV/0!							-
Other Municipal Staff										
Basic Salaries and Wages			206,201			65,107	104,100	(36,993)	-36%	34,053
Pension and UIF Contributions			35,595			9,755	17,798	(8,043)	-45%	4,877
Medical Aid Contributions			21,453			3,710	10,732	(7,022)	-65%	1,855
Overtime			22,454			7,062	11,227	(4,165)	-37%	3,531
Performance Bonus			-			-	-	-	-	-
Motor Vehicle Allowance			10,513			3,231	5,266	(2,026)	-39%	1,815
Cellphone Allowance			1,410			417	705	(288)	-41%	208
Housing Allowances			485			774	243	531	218%	387
Other benefits and allowances			10,845			3,708	5,472	(1,763)	-32%	1,855
Payments in lieu of leave			16,229			793	9,114	(8,321)	-91%	387
Long service awards			1,468			646	744	(89)	-13%	323
Post-retirement benefit obligations	2		-			-	-	-	-	-
Sub Total - Other Municipal Staff			330,793			98,202	165,392	(67,190)	-41%	49,101
% Increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality			350,422			100,462	175,211	(74,750)	-43%	50,231
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages			-			-	-	-	-	-
Pension and UIF Contributions			-			-	-	-	-	-
Medical Aid Contributions			-			-	-	-	-	-
Overtime			-			-	-	-	-	-
Performance Bonus			-			-	-	-	-	-
Motor Vehicle Allowance			-			-	-	-	-	-
Cellphone Allowance			-			-	-	-	-	-
Housing Allowances			-			-	-	-	-	-
Other benefits and allowances			40			-	20	(20)	-100%	-
Board Fees			1,454			-	727	(727)	-100%	-
Payments in lieu of leave			-			-	-	-	-	-
Long service awards			-			-	-	-	-	-
Post-retirement benefit obligations			-			-	-	-	-	-
Sub Total - Board Members of Entities	2		1,494			-	747	(747)	-100%	-
% Increase	4		#DIV/0!							-
Senior Managers of Entities										
Basic Salaries and Wages			6,864			-	3,447	(3,447)	-100%	-
Pension and UIF Contributions			-			-	-	-	-	-
Medical Aid Contributions			-			-	-	-	-	-
Overtime			-			-	-	-	-	-
Performance Bonus			309			-	155	(155)	-100%	-
Motor Vehicle Allowance			-			-	-	-	-	-
Cellphone Allowance			65			-	32	(32)	-100%	-
Housing Allowances			-			-	-	-	-	-
Other benefits and allowances			42			-	21	(21)	-100%	-
Payments in lieu of leave			-			-	-	-	-	-
Long service awards			-			-	-	-	-	-
Post-retirement benefit obligations	2		-			-	-	-	-	-
Sub Total - Senior Managers of Entities			7,311			-	3,655	(3,655)	-100%	-
% Increase	4		#DIV/0!							-
Other Staff of Entities										
Basic Salaries and Wages			3,427			-	1,714	(1,714)	-100%	-
Pension and UIF Contributions			194			-	97	(97)	-100%	-
Medical Aid Contributions			283			-	147	(147)	-100%	-
Overtime			-			-	-	-	-	-
Performance Bonus			24			-	12	(12)	-100%	-
Motor Vehicle Allowance			23			-	11	(11)	-100%	-
Cellphone Allowance			234			-	117	(117)	-100%	-
Housing Allowances			188			-	89	(89)	-100%	-
Other benefits and allowances			59			-	30	(30)	-100%	-
Payments in lieu of leave			-			-	-	-	-	-
Long service awards			-			-	-	-	-	-
Post-retirement benefit obligations			-			-	-	-	-	-
Sub Total - Other Staff of Entities			4,452			-	2,226	(2,226)	-100%	-
% Increase	4		#DIV/0!							-
Total Municipal Entities			13,257			-	6,628	(6,628)	-100%	-
TOTAL SALARY, ALLOWANCES & BENEFITS										
% Increase	4		#DIV/0!			100,462	181,840	(81,378)	-45%	50,231
TOTAL MANAGERS AND STAFF			390,373			98,202	175,185	(76,984)	-44%	49,101

DC21 Ugu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Ref	Budget Year 2017/18												2017/18 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousands	1																
Cash Receipts By Source																	
Property rates																	
Service charges - electricity revenue																	
Service charges - water revenue		19,248	21,606	25,876	23,006	25,539	24,435	18,424	18,424	18,424	18,424	18,424	221,085	232,139	243,746		
Service charges - sanitation revenue		8,575	9,378	9,378	9,275	10,275	9,506	6,605	6,605	6,605	6,605	6,605	79,265	83,228	87,390		
Service charges - refuse																	
Service charges - other																	
Rental of facilities and equipment		25	(460)	61	60	122	47	97	97	97	97	97	1,160	1,218	1,279		
Interest earned - external investments		111	2,140	974	193	320	1,478	1,734	1,734	1,734	1,734	1,734	20,813	21,853	22,946		
Interest earned - outstanding debtors								224	224	224	224	224	2,694	2,829	2,970		
Dividends received																	
Fines, penalties and forfeits																	
Licences and permits																	
Agency services																	
Transfer receipts - operating		31,531	48,456			90	69,061	111,452	998	998	111,452	998	445,808	470,692	499,106		
Other revenue		1	324	197	73	243	120	998	998	998	998	998	11,977	12,576	13,205		
Cash Receipts by Source		59,492	81,444	36,486	32,607	36,590	104,646	139,535	28,083	28,083	139,535	28,083	782,802	824,535	870,642		
Other Cash Flows by Source																	
Transfer receipts - capital		171,576	56,620	29,066	15,112	58,637	100,000	69,779			69,779		279,116	317,815	352,668		
Contributions & Contributed assets																	
Proceeds on disposal of PPE																	
Short term loans		259	294	197	198	129	179										
Borrowing long term/refinancing																	
Increase in consumer deposits																	
Receipt of non-current debtors		27	(26)	70	4	2	2	91	91	91	91	91	1,086	1,141	1,198		
Receipt of non-current receivables								(26)	(26)	(26)	(26)	(26)	(311)	(326)	(342)		
Change in non-current investments																	
Total Cash Receipts by Source		231,353	138,332	65,819	47,921	95,358	204,827	209,379	28,147	28,147	209,379	28,147	1,062,695	1,143,164	1,224,165		
Cash Payments by Type																	
Employee related costs		27,279	42,918	27,989	28,241	28,817	28,205	26,952	26,952	26,952	26,952	26,952	350,373	367,891	386,286		
Remuneration of councillors		810	728	690	710	689	702	1,109	1,109	1,109	1,109	1,109	13,306	13,972	14,670		
Interest paid							4,467	814	814	814	814	814	9,771	10,260	10,773		
Bulk purchases - Electricity			3														
Bulk purchases - Water & Sewer																	
Other materials		18	856	721	1,522	2,876	2,238	747	747	747	747	747	76,034	79,835	83,827		
Contracted services		14,631	11,281	9,719	11,990	38,506	20,165	2,963	2,963	2,963	2,963	2,963	35,558	37,336	39,203		
Grants and subsidies paid - other municipalities																	
Grants and subsidies paid - other				6													
General expenses		30,006	24,532	19,682	76,911	13,403	11,137	23,089	23,089	23,089	23,089	23,089	18,310	19,226	20,187		
Cash Payments by Type		72,745	80,316	58,808	121,775	84,524	66,914	63,536	63,536	63,536	63,536	63,536	277,070	290,924	305,470		
Other Cash Flows/Payments by Type																	
Capital assets																	
Repayment of borrowing		30,877	23,032	14,546	23,892	25,016	44,776	30,194	30,194	30,194	30,194	30,194	352,325	317,815	352,668		
Other Cash Flows/Payments		59		99,060	5,767	242	3,536	1,726	1,726	1,726	1,726	1,726	20,714	21,750	22,837		
Total Cash Payments by Type		103,681	103,348	172,417	151,433	109,783	115,226	95,456	95,456	95,456	95,456	95,456	1,172,424	1,164,418	1,245,801		
NET INCREASE/(DECREASE) IN CASH HELD		127,673	34,984	(106,597)	(103,512)	(14,424)	89,601	113,923	(67,309)	(67,309)	113,923	(67,309)	(108,729)	(25,253)	(21,636)		
Cash/cash equivalents at the month/year beginning:		179,487	307,160	342,143	235,546	132,034	117,610	207,211	321,133	253,825	186,516	300,439	233,131	179,487	69,758	44,505	
Cash/cash equivalents at the month/year end:		307,160	342,143	235,546	132,034	117,610	207,211	321,133	253,825	186,516	300,439	233,131	264,882	69,758	44,505	22,868	

DC21 Ugu - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue			315,836			120,007	157,918	(37,911)	-24%	60,004
Service charges - sanitation revenue			113,236			44,382	56,618	(12,236)	-22%	22,191
Service charges - refuse revenue							-	-		-
Service charges - other							-	-		-
Rental of facilities and equipment			1,160			25	560	(555)	-96%	13
Interest earned - external investments			20,000			1,422	10,000	(8,578)	-86%	711
Interest earned - outstanding debtors			3,848			3,597	1,924	1,673	87%	1,798
Dividends received							-	-		-
Fines, penalties and forfeits							-	-		-
Licences and permits							-	-		-
Agency services							-	-		-
Transfers and subsidies			435,485			172,637	217,743	(45,106)	-21%	86,318
Other revenue			6,817			317	3,408	(3,091)	-91%	159
Gains on disposal of PPE							-	-		-
Total Revenue (excluding capital transfers and contributions)		-	896,382	-	-	342,366	448,191	(105,805)	-24%	171,193
Expenditure By Type										
Employee related costs			338,610			128,377	169,305	(40,928)	-24%	64,189
Remuneration of councillors			11,812			2,786	5,906	(3,120)	-53%	1,393
Debt impairment			3,000			9,704	1,500	8,204	547%	4,852
Depreciation & asset impairment			120,758			25,646	60,379	(34,733)	-58%	12,823
Finance charges			9,771			18	4,885	(4,868)	-100%	9
Bulk purchases			76,034			5,466	38,017	(32,551)	-86%	2,733
Other materials			8,962			2,774	4,481	(1,707)	-38%	1,387
Contracted services			35,515			86,569	17,758	68,811	388%	43,284
Transfers and subsidies			18,310			9,902	9,155	747	8%	4,951
Other expenditure			273,394			64,735	136,697	(71,962)	-53%	32,368
Loss on disposal of PPE						4,694	-	4,694	#DIV/0!	2,347
Total Expenditure		-	896,166	-	-	340,671	448,083	(107,412)	-24%	170,336
Surplus/(Deficit)		-	216	-	-	1,715	108	1,607	1487%	858
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			276,851			100,960	139,426	(38,466)	-28%	50,460
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		-	279,067	-	-	102,675	139,534	(36,858)	-26%	51,338
Taxation								-		
Surplus/(Deficit) after taxation		-	279,067	-	-	102,675	139,534	(36,858)	-26%	51,338

DC21 Ugu - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M06 December

Month	2016/17	Budget Year 2017/18							
	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		2,079		29,973	29,973	2,079	(27,894)	-1341.7%	8%
August		24,989		22,061	52,035	27,068	(24,967)	-92.2%	14%
September		18,122		13,241	65,276	45,190	(20,086)	-44.4%	18%
October		24,177		17,578	82,853	69,367	(13,487)	-19.4%	23%
November		16,533		20,371	103,224	85,900	(17,324)	-20.2%	28%
December		32,046		43,125	146,349	117,946	(28,403)	-24.1%	40%
January		15,092				133,038	-		
February		10,619				143,656	-		
March		54,179				197,835	-		
April		54,179				252,014	-		
May		54,179				306,193	-		
June		56,133				362,325	-		
Total Capital expenditure	-	362,325	-	146,349					

[illegible]

Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Other assets	-	29,700	-	-	0	14,850	14,850	100.0%	0	
Operational Buildings	-	29,700	-	-	0	14,850	14,850	100.0%	0	
Municipal Offices		29,700			0	14,850	14,850	100.0%	0	
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes										
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Local Settlement Software Applications										
Unspecified										
Computer Equipment	-	6,609	-	-	-	3,304	3,304	100.0%	-	
Computer Equipment		6,609				3,304	3,304	100.0%	-	
Furniture and Office Equipment	-	1,015	-	-	-	508	508	100.0%	-	
Furniture and Office Equipment		1,015				508	508	100.0%	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment										
Transport Assets	-	15,750	-	883	1,799	7,875	6,076	77.2%	900	
Transport Assets		15,750		883	1,799	7,875	6,076	77.2%	900	
Libraries	-	-	-	-	-	-	-	-	-	
Libraries										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	-	83,474	-	883	1,799	41,737	39,938	95.7%	900

Description		Ref	2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year: 2017/18				Full Year Forecast
		1					YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands											
Capital expenditure or renewal of existing assets by Asset Class/Sub-class											
Infrastructure			-	278,851	-	42,242	145,237	134,301	(10,936)	-8.1%	72,618
Roads Infrastructure			-	-	-	-	-	-	-	-	-
Roads			-	-	-	-	-	-	-	-	-
Road Structures			-	-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	-	-	-
Power Plants			-	-	-	-	-	-	-	-	-
HV Substations			-	-	-	-	-	-	-	-	-
HV Switching Station			-	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-	-
MV Networks			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			-	217,351	-	35,739	132,540	108,676	(23,865)	-22.0%	66,270
Dams and Weirs			-	-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-	-
Pump Stations			-	-	-	-	-	-	-	-	-
Water Treatment Works			-	217,351	-	35,739	132,540	108,676	(23,865)	-22.0%	66,270
Bulk Mains			-	-	-	-	-	-	-	-	-
Distribution			-	-	-	-	-	-	-	-	-
Distribution Points			-	-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	61,500	-	6,502	12,696	25,625	12,929	50.5%	6,348
Pump Station			-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-	-
Waste Water Treatment Works			-	61,500	-	6,502	12,696	25,625	12,929	50.5%	6,348
Outfall Sewers			-	-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Landfill Sites			-	-	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-	-
Waste Processing Facilities			-	-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-	-
Waste Separation Facilities			-	-	-	-	-	-	-	-	-
Electricity Generation Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Rail Lines			-	-	-	-	-	-	-	-	-
Rail Structures			-	-	-	-	-	-	-	-	-
Rail Furniture			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Sand Pumps			-	-	-	-	-	-	-	-	-
Piers			-	-	-	-	-	-	-	-	-
Revetments			-	-	-	-	-	-	-	-	-
Promenades			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Data Centres			-	-	-	-	-	-	-	-	-
Core Layers			-	-	-	-	-	-	-	-	-
Distribution Layers			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Community Assets			-	-	-	-	-	-	-	-	-
Community Facilities			-	-	-	-	-	-	-	-	-
Halls			-	-	-	-	-	-	-	-	-
Centres			-	-	-	-	-	-	-	-	-
Crèches			-	-	-	-	-	-	-	-	-
Clinics/Care Centres			-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations			-	-	-	-	-	-	-	-	-
Testing Stations			-	-	-	-	-	-	-	-	-
Museums			-	-	-	-	-	-	-	-	-
Galleries			-	-	-	-	-	-	-	-	-
Theatres			-	-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria			-	-	-	-	-	-	-	-	-

Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Local Settlement Software Applications										
Unspecified										
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets										
Libraries	-	-	-	-	-	-	-	-	-	-
Libraries										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on: renewal of existing assets	1	-	276,851	-	42,242	145,237	134,301	(10,936)	-8.1%	72,618

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13c) must reconcile to total capital expenditure in Table C1

check balance

-5,125,000

DC21 Ugu - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 December

Description		Ref	2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2017/18				
R thousands		1					YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure											
Roads Infrastructure			-	31,091	-	-	-	14,096	14,096	100.0%	-
Roads			-	5,487	-	-	-	2,744	2,744	100.0%	-
Road Structures				5,487			-	2,744	2,744	100.0%	-
Road Furniture								-	-		
Capital Spares								-	-		
Storm water Infrastructure			-	-	-	-	-	-	-		-
Drainage Collection								-	-		
Storm water Conveyance								-	-		
Attenuation								-	-		
Electrical Infrastructure			-	-	-	-	-	-	-		-
Power Plants								-	-		
HV Substations								-	-		
HV Switching Station								-	-		
HV Transmission Conductors								-	-		
MV Substations								-	-		
MV Switching Stations								-	-		
MV Networks								-	-		
LV Networks								-	-		
Capital Spares								-	-		
Water Supply Infrastructure			-	22,481	-	-	-	9,792	9,792	100.0%	-
Dams and Weirs								-	-		
Boreholes								-	-		
Reservoirs				3,230			-	1,615	1,615	100.0%	-
Pump Stations								-	-		
Water Treatment Works				4,593			-	2,296	2,296	100.0%	-
Bulk Mains								-	-		
Distribution				11,760			-	5,880	5,880	100.0%	-
Distribution Points								-	-		
PRV Stations								-	-		
Capital Spares				2,898				-	-		
Sanitation Infrastructure			-	3,122	-	-	-	1,561	1,561	100.0%	-
Pump Station								-	-		
Reticulation				1,434				717	717	100.0%	-
Waste Water Treatment Works				1,688				844	844	100.0%	-
Outfall Sewers								-	-		
Toilet Facilities								-	-		
Capital Spares								-	-		
Solid Waste Infrastructure			-	-	-	-	-	-	-		-
Landfill Sites								-	-		
Waste Transfer Stations								-	-		
Waste Processing Facilities								-	-		
Waste Drop-off Points								-	-		
Waste Separation Facilities								-	-		
Electricity Generation Facilities								-	-		
Capital Spares								-	-		
Rail Infrastructure			-	-	-	-	-	-	-		-
Rail Lines								-	-		
Rail Structures								-	-		
Rail Furniture								-	-		
Drainage Collection								-	-		
Storm water Conveyance								-	-		
Attenuation								-	-		
MV Substations								-	-		
LV Networks								-	-		
Capital Spares								-	-		
Coastal Infrastructure			-	-	-	-	-	-	-		-
Sand Pumps								-	-		
Piers								-	-		
Revetments								-	-		
Promenades								-	-		
Capital Spares								-	-		
Information and Communication Infrastructure			-	-	-	-	-	-	-		-
Data Centres								-	-		
Core Layers								-	-		
Distribution Layers								-	-		
Capital Spares								-	-		
Community Assets											
Community Facilities			-	-	-	-	-	-	-		-
Halls								-	-		
Centres								-	-		
Crèches								-	-		
Clinics/Care Centres								-	-		

Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Other assets	-	7,629	-	-	-	3,815	3,815	100.0%	-
Operational Buildings	-	7,629	-	-	-	3,815	3,815	100.0%	-
Municipal Offices		5,887				2,943	2,943	100.0%	-
Pay/Enquiry Points									
Building Plan Offices									
Workshops		1,742				871	871	100.0%	-
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	-	1,098	-	-	-	549	549	100.0%	-
Servitudes									
Licences and Rights	-	1,098	-	-	-	549	549	100.0%	-
Water Rights									
Effluent Licences									
Solid Waste Licences									
Computer Software and Applications		1,098				549	549	100.0%	-
Local Settlement Software Applications									
Unspecified									
Computer Equipment	-	203	-	-	-	102	102	100.0%	-
Computer Equipment		203				102	102	100.0%	-
Furniture and Office Equipment	-	131	-	-	-	2,744	2,744	100.0%	-
Furniture and Office Equipment		131				2,744	2,744	100.0%	-
Machinery and Equipment	-	11,577	-	-	-	2,744	2,744	100.0%	-
Machinery and Equipment		11,577				2,744	2,744	100.0%	-
Transport Assets	-	15,140	-	-	-	2,744	2,744	100.0%	-
Transport Assets		15,140				2,744	2,744	100.0%	-
Libraries	-	-	-	-	-	-	-	-	-
Libraries									
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Total Repairs and Maintenance Expenditure	1	-	66,839	-	-	-	26,792	26,792	100.0%

Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Other assets	-	1,682	-	-	356	841	485	57.6%	178	
Operational Buildings	-	1,682	-	-	356	841	485	57.6%	178	
Municipal Offices		1,601			339	800	461	57.6%	170	
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores		81			17	41	23	57.6%	9	
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Intangible Assets	-	2,262	-	-	479	1,131	652	57.5%	240	
Services										
Licences and Rights	-	2,262	-	-	479	1,131	652	57.6%	240	
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications		2,262			479	1,131	652	57.6%	240	
Land Settlement Software Applications										
Unspecified										
Computer Equipment	-	1,287	-	-	273	643	371	57.6%	136	
Computer Equipment		1,287			273	643	371	57.6%	136	
Furniture and Office Equipment	-	530	-	-	112	265	153	57.6%	56	
Furniture and Office Equipment		530			112	265	153	57.6%	56	
Machinery and Equipment	-	1,202	-	-	127	601	474	78.6%	64	
Machinery and Equipment		1,202			127	601	474	78.6%	64	
Transport Assets	-	3,724	-	-	789	1,862	1,073	57.6%	395	
Transport Assets		3,724			789	1,862	1,073	57.6%	395	
Libraries	-	-	-	-	-	-	-	-	-	
Libraries										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	-	121,047	-	-	25,518	60,824	35,005	57.8%	12,759

Ugu District Municipality

Quality Certificate

I, Dhanpalan Devaraj Naidoo, the municipal manager of Ugu District Municipality

(name of municipality), hereby certify that-

(mark as appropriate)

- ☐ the monthly budget statement
- ☐ quarterly report on the implementation of the budget and financial state of affairs of the municipality
- ☒ mid-year budget and performance assessment

for the month of **December** 2017 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name DHANPALAN DEVARAJ NAIDOO

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature



Date
