Ugu District Municipality

Treasury Department

CONSOLIDATED BUDGET IMPLEMENTATION REPORTS IN TERMS OF S71 OF THE MFMA FOR THE PERIOD ENDED 30 APRIL 2021

PREPARED BY : **LONDIWE SOTSHEDE**
ACTING GENERAL MANAGER: BTO

DATE : **14 MAY 2021**

UGU DISTRICT MUNICIPALITY

TREASURY DEPARTMENT

Month-ended: - **30 APRIL 2021**

1. **EXECUTIVE SUMMARY**

This report is based upon financial information available at the time of preparation. The provisional financial results for the month ended 30 APRIL 2021 are summarised below.

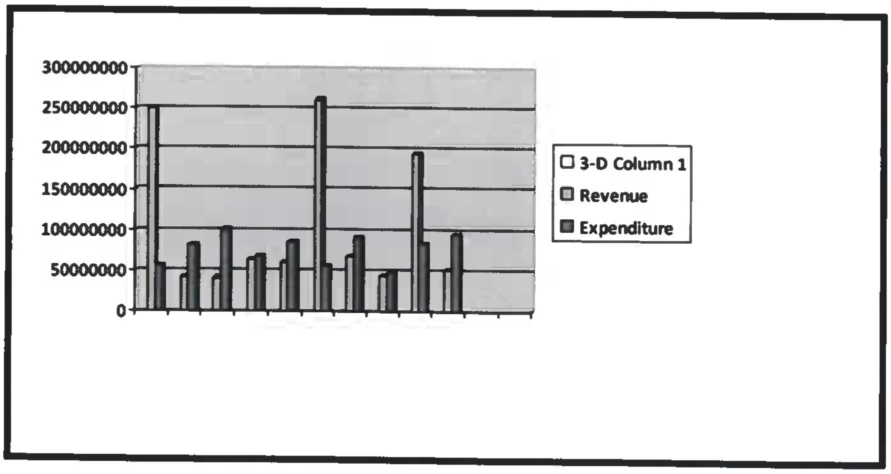
1.1. Statement of Financial Performance (SFP)

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:-

	Original Budget	Adjusted Budget	Year to Date Budget	Year to Date Actuals	Variance Fav(Unfav)	% Variance
Total Revenue by Source	1 438 338 333	1 463 111 142	1 219 259 285	1 079 105 623	-140 153 662	-12.05
Total Operating Expenditure	1 275 334 890	1 220 095 606	1 016 746 338	727 003 061	289 743 277	23.75

REVENUE AND EXPENDITURE CHART



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

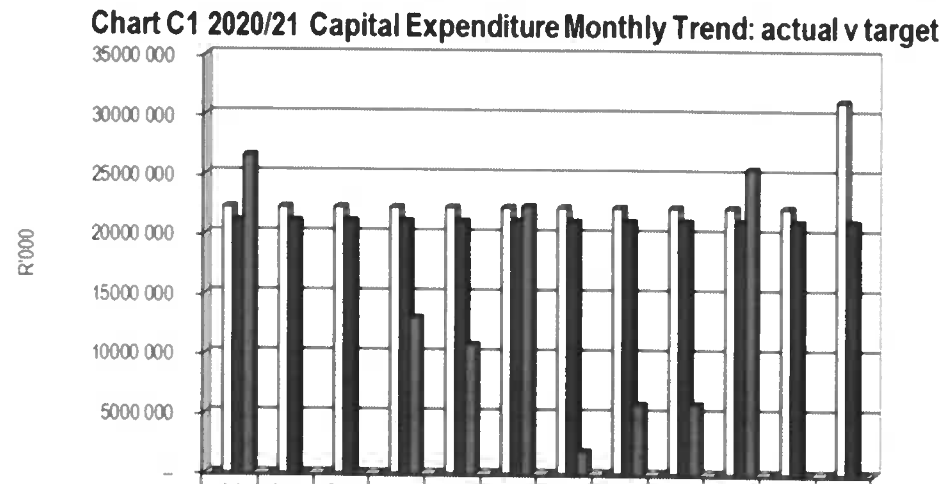
The Capital Expenditure report shown in Table C5 has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised by municipal vote. The summary report indicates the following:

Description	Original Budget	Adjusted Budget	Year to Date Budget	Year to Date Actuals	Variance Fav (Unfav)	% Variance
Total Capital Expenditure	275 922 991	292 953 141	244 127 618	100 687 619	-143 439 999	-48.96

As at the end of APRIL 2021, the municipality had spent **34.37%** of its annual capital budget.

Chart C1 reflects monthly projections of budgeted capital expenditure against actual expenditure for the current year (2020/2021), compared to a trend followed in the previous year, 2019/2020.

√Chart C1 2020/2021 Capital Expenditure monthly trend: actual vs target



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2019/20	-	-	-	-	-	-	-	-	-	-	-	-
Original Budget	22251	22251	22251	22251	22251	22251	22251	22251	22251	22251	22251	31154
Adjusted Budget	21063	21063	21063	21063	21063	21063	21063	21063	21063	21063	21063	21063
Monthly actual	26552	-	-	12985	10765	22351	1871 4	5790 5	5804 6	25483	-	-

Capital Expenditure

The table below reflects a trend since 2015/2016 financial year up to the previous financial year, 2019/2020

Description	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020
Budget	410 867 218	348 878 293	346 195 103	337 286 471	262 862 498
Actual	325 530 748	317 918 902	249 088 731	252 689 729	268 933 990
% Spent	79%	91%	72%	75%	102%
% Budget Growth	4%	-15%	-0.8%	-2.82%	22%

Detail	M01 July 20	M02 Aug 20	M03 Sept 20	M04 Oct 20	M05 Nov 20	M06 Dec 20	M07 Jan 21	M08 Feb 21	M09 March 21	M10 April 21	M11 May 21	M12 June 21
Service charges - water revenue	25 889 163	28 946 873	23 331 473	32 886 512	31 541 998	29 933 228	26 063 502	31 286 993	35 964 646	28 004 972	23 228 954	26 322 299
Service charges - sanitation revenue	7529215	0	8 749 246		0	0		0			6 974 220	8 541 53
Rental of facilities and equipment		0	19 568	10 474	42 038	12 174	22 280	12 174	20 461	33 185		2 176 971
Interest earned - external investments	260 025	0	630 503	909 610	291 773	130 861	250 656	141 012	530 337	768 068	913 746	679 474
Interest earned - outstanding debtors	3377864	0	3 356 843	3 521 917	3 489 551	3 578 169	3 768 901	3 578 169	4 616 639	3 683 146	319	59 70
Transfer receipts - operational	225 610 000	2 917 000	1 880 000		0	208 344 000	0	2 145 000	125 339 000		745 000	
Other revenue	127 010	0	1 407 899	196 146	278 756	602 940	146 740	1 301 405	1 384 902	1 006 043	347 752	249 90
Cash Receipts by Source	262 793 277	31 863 873	39 375 532	37 524 659	35 644 116	242 601 372	30 252 079	38 464 753	167 855 985	33 495 414	32 209 991	38 029 891
Transfer receipts - capital	60 000 000	0	0		20 000 000	0		109 000 000	52 339 000			
Short term loans	1 879	0	0		0	0		0			200	200
Borrowing long term/refinancing	16 213 940	0	0		0	0		0			0	
Increase (decrease) in consumer deposits	416 938	0	0		0	0		0			1 100	473 357
Decrease(increase) in non-current Investments		0			0	0		0			0	
Decrease (increase) other non-current receivables	0	0	0			0					0	2 496 736
Total Cash Receipts by Source	339 426 034	31 863 873	39 375 532	37 524 659	55 644 116	242 601 372	30 252 079	147 464 753	220 194 985	33 495 414	32 211 291	41 000 184
Cash Payments by Type												
Employee related costs	32 377 941	48 323 388	31 393 507	30 573 708	31 251 493	30 791 795	32 214 740	32 036 321	30 126 397	30 430 303	30 815 696	31 481 627
Remuneration of councillors	826 369	818 690	807 230	803 150	846 290	773 570	845 990	773 570	803 870	799 790	770 269	792 709
Interest paid	239 911	164 132	1 629 428	245 067	1 331 980	5 287 517	1 486 291	95 191	4 020 174	1 345 325	5 315 761	6 304 170
Bulk purchases - Water & Sewer	0	17 026 336	17 271 380	17 271 380	0	16 924 512		16 228 440	18 268 408	17 767 241	0	2 232 561
Other materials	46 419	83 151	482 508	1 137 464	192 472	0		9 965 690	15 480 245	11 496 241	488 729	1 579 931
Contracted services	4 589 775	8 720 622	13 638 277	14 908 951	15 785 083	30 511 729	4 108 364	13 638 277	21 885 226	23 695 257	12 188 161	13 117 693
Grants and subsidies paid - other	1 370 352		0	0	0	0					6 869 288	3 335 489
General expenses	38 529 357	19 264 133	20 994 371	44 033 675	21 924 944	70 478 066	16 175 348	15 919 038	15 480 246	1 595 139	30 179 773	30 000 000
Cash Payments by Type	77 980 124	94 400 452	86 216 701	108 973 395	71 332 262	154 767 189	54 830 733	88 656 527	106 064 566	87 129 296	86 627 677	88 844 180
Other Cash Flows/Payments by Type					0							
Capital assets	175 000	0	0		0	0		0			17 208 944	7 122 903
Repayment of borrowing	35 933 026	0	0	274 057	0	0		0			0	4 774 981
Other Cash Flows/Payments												
Total Cash Payments by Type	114 088 150	94 400 452	86 216 701	109 247 452	71 332 262	154 767 189	54 830 733	88 656 527	106 064 566	87 129 296	103 836 621	100 742 064
Net Increase/(Decrease) in Cash Held	225 337 884	-62 536 579	-46 841 169	-71 722 793	-15 688 146	87 834 182	-24 578 654	58 808 226	114 130 419	-53 633 882	-71 625 330	-59 741 880
Cash/cash equivalents at the month/year begin:	46 467 023	271 804 907	209 268 328	162 427 159	90 704 366	75 016 220	162 850 402	138 271 748	197 079 974	311 210 393	257 576 511	185 951 181
Cash/cash equivalents at the month/year end:	271 804 907	209 268 328	162 427 159	90 704 366	75 016 220	162 850 402	138 271 748	197 079 974	311 210 393	257 576 511	185 951 181	126 209 301

1.3 Bank Reconciliations -April 2021

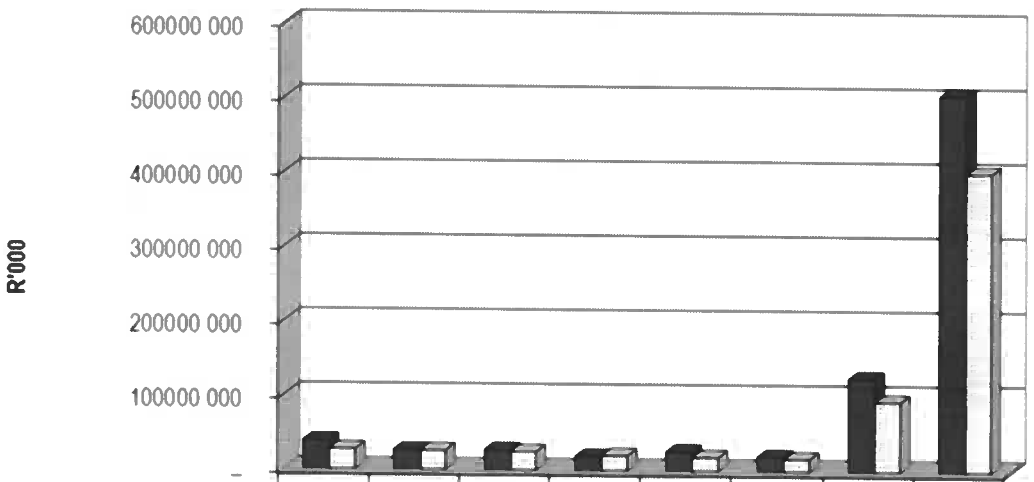
Bank Account name	APRIL 2021 Bank		Bank statement balance	Reconciling cheques outstanding	Reconciling items **deposits not receipted**	Cash book balance
ACB	Absa	CHQ	859 448.00			859 448.00
Salary	Absa	CHQ	20 358.53			20 358.53
General	Absa	CHQ	-859 984.38	-388 854.27	96 875.30	-1 151 963.35
Deposit	Absa	CHQ	2 799 765.26			2 799 765.26
Primary	Absa	CHQ	941 185.06			941 185.06
Ugu conditional grant acc	Absa	CHQ	30 425 096.19			30 425 096.19
Group life	Absa	CHQ	4 781 863.94	-		4 781 863.94
Mig Chq	Absa	CHQ	178 903.29			178 903.29
TOTAL BANK ACC			**39 146 635.89**			**38 854 656.92**
Ugu Call Account	Absa	INVESTMENT	11 883 181.69			11 883 181.69
Mig Call	Absa	INVESTMENT	116 750 800.84			116 750 800.84
Absa Investment2	Absa-S	INVESTMENT	-			-
FNB Investment	FNB	INVESTMENT	20 000 000.00			20 000 000.00
FNB Investment	FNB-S	INVESTMENT	87 872.04			87 872.04
Investec Inv	Investec	INVESTMENT	25 000 000.00			25 000 000.00
Nedbank Investment	Nedbank	INVESTMENT	35 000 000.00			35 000 000.00
Std Bank -Inv	Std Bank	INVESTMENT	10 000 000.00			10 000 000.00
TOTAL INVESTMENTS			**218 721 854.57**			**218 721 854.57**
Explanatory notes in respect of unusual variances:			**257 868 490.46**	**-388 854.27**	**96 875.30**	**257 576 511.49**

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 R787 886 783 as at APRIL 2021 which has increased by 1.96% from MARCH 2021 total R772 718 548. The consumer debtors amounted to R785 884 397

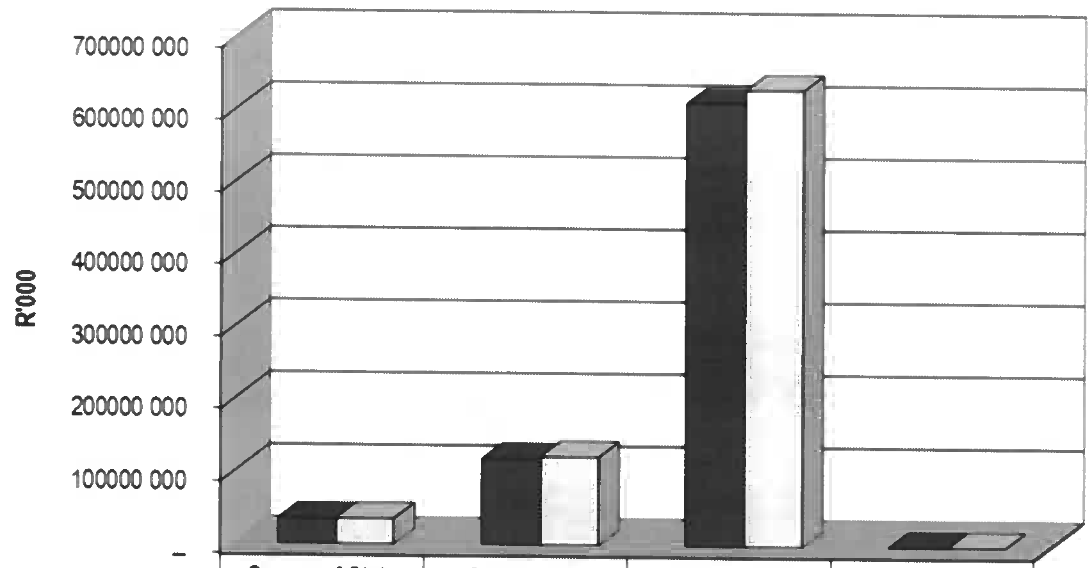
The chart below contains debtors ageing for the month of APRIL 2021 compared to the ageing as at the end of APRIL 2020

DEBTORS AGE 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
Budget Year 2020/21	38815	26547	27068	18828	25840	19691	125141	505953
2019/20	27651	26300	25075	20468	18749	16880	94165	401693

DEBTORS BY CUSTOMER GROUP



	Organs of State	Commercial	Households	Other
2019/20	34372 544	117980 043	611477 397	420 196
Budget Year 2020/21	35435 612	121628 910	630389 069	433 192

Consumer Debtors Reconciliation

Gross Balance as at 30 April 2021	785 884 481
Less Allowance for Impairment	459 207 341
Net Balance	**326 677140**

Debtors Age Analysis By Customer Group as at 30 April 2021

Debtors Age Analysis By Customer Group	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days -1 Year	Over 1Year	Total
Organs of State	3 100 051.00	1 480 331.00	1 160 186.00	822 580.00	746 927.00	798 330.00	12 334 355.00	14 992 852.00	**35 435 612.00**
Commercial	9 820 078.00	5 237 922.00	4 989 200.00	3 168 385.00	6 849 308.00	3 160 837.00	21 305 609.00	67 097 571.00	**121 628 910.00**
Households	25 917 389.00	19 841 147.00	20 917 824.00	14 836 841.00	18 282 202.00	15 753 104.00	91 476 646.00	423 363 916.00	**630 389 069.00**
Other	- 21 842.00	- 12 148.00	1 576.00	419.00	- 38 133.00	- 20 734.00	24 758.00	499 296.00	**433 192.00**
Total By Customer Group	**38 815 676.00**	**26 547 252.00**	**27 068 786.00**	**18 828 225.00**	**25 840 304.00**	**19 691 537.00**	**125 141 368.00**	**505 953 635.00**	**787 886 783.00**

The table below show Debtors ageing by top Ten Organs of State - March 2021

DEPARTMENTAL	TOTAL_AMOUNT_WITH	AGE_0_30	AGE_30_60	AGE_61_90	AGE_91_120	AGE_121_150	AGE_151_180	AGE_181_360	366_xDays.
Dept of Education Total	**394 248.47**	300 242.58	1 620.43	-	714.41	26 523.35	39 015.28	4 088.17	22 044.26
Dept of Education(Section 20) Total	**20 222.55**	20 222.55	-	-	-	-	-	-	0.00
Dept of Education(Section 21) Total	**5 559 250.93**	243 730.17	214 288.54	145 698.65	227 303.96	240 856.27	249 005.50	1 151 250.75	3 087 117.09
Dept of Health Total	**3 484 091.68**	114 605.39	-162 579.51	112 590.58	111 273.85	134 519.67	127 594.43	516 344.89	2 529 742.38
Dept of Higher Education and Trainin	**155 414.45**	132 443.31	1 324.95	490.63	678.46	486.51	484.45	2 772.07	16 734.07
Dept of Human Settlement Total	**222 693.83**	6 838.41	9 905.68	723.86	6 654.14	6 633.11	6 612.10	37 327.08	147 999.46
Dept of Public Works National Total	**4 201 901.67**	911 513.40	861 882.28	168 938.02	76 654.97	63 696.65	94 037.83	1 389 124.39	636 054.13
Dept of Public Works Provincial Total	**115 796.91**	2 826.89	2 961.25	2 138.80	1 343.15	1 243.80	1 222.63	6 293.06	97 767.32
Dept of Social Development Total	**169 452.37**	14 360.23	8 525.53	4 106.42	3 413.43	1 701.08	1 760.53	9 103.73	126 481.42
Dept of Sports and Recreation Total	**5 964.81**	831.56	5 117.94	15.31	-	-	-	-	0.00
Dept of Transport Total	**488 841.61**	184 275.93	26 565.49	2 821.63	11 507.18	-14 851.14	11 589.21	61 815.81	205 117.50
Greater Kokstad Local Municipality To	**986 513.53**	35 249.64	37 299.61	30 848.56	31 839.61	23 567.58	20 509.59	143 822.53	663 376.41
Harry Gwala District Municipality Tot	**106 003.77**	1 083.44	565.26	541.72	-	541.72	541.72	102 729.91	-
Ray Nkonyeni Municipality Total	**348 439.66**	345 630.74	2 808.92	-	-	-	-	-	0.00
South African Post Office Total	**7 427 248.67**	906 447.57	518 770.41	262 113.19	145 439.84	142 062.22	174 564.42	3 388 501.29	1 889 349.73
Telkom SA Total	**59 234.06**	14 525.96	8 758.13	12 415.75	6 790.49	6 078.87	7 099.06	3 295.48	270.32
Transnet Total	**25 587.80**	13 657.25	3 538.32	-	-	-	-	-	8 392.23
Ubuhlebezwe Local Municipality Tota	**1 705 202.21**	78 228.54	113 662.94	119 201.66	114 430.32	115 232.82	109 139.04	411 350.71	643 956.19
Umdoni Local Municipality Total	**53 279.58**	544.56	284.11	272.28	-	272.28	272.28	51 634.07	-
Umuziwabantu Municipality Total	**13 606 232.28**	608 314.14	678 080.70	262 573.17	239 999.13	276 926.15	351 911.16	5 047 477.65	6 140 950.18
Umzumbe Municipality Total	**807 903.95**	44 357.77	8 478.31	4 376.22	-16 526.00	-32 382.28	-12 426.37	828 900.33	-16 874.03
Total	**39 943 524.79**	**7 415.31**	**4 209.65**	**4 773.78**	**1 231.21**	**3 947.64**	**4 050.89**	**496 847.00**	**191 705.60**

Debtors Age Analysis By Customer Group as at 31 March 2021

Debtors Age Analysis By Customer Group	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days -1 Year	Over 1Year	Total
Organs of State	2 614 293.00	1 365 687.00	921 761.00	777 643.00	864 295.00	1 017 826.00	12 134 487.00	15 414 697.00	**35 110 689.00**
Commercial	9 897 067.00	6 441 225.00	3 719 374.00	7 078 477.00	3 307 508.00	3 060 287.00	20 625 063.00	65 898 206.00	**120 027 207.00**
Households	24 619 137.00	22 524 899.00	15 526 505.00	18 945 612.00	16 349 736.00	15 894 985.00	86 764 868.00	416 498 715.00	**617 124 457.00**
Other	- 5 836.00	1 167.00	419.00	- 38 351.00	- 20 951.00	- 5 493.00	29 059.00	496 181.00	**456 195.00**
Total By Customer Group	**37 124 661.00**	**30 332 978.00**	**20 168 059.00**	**26 763 381.00**	**20 500 588.00**	**19 967 605.00**	**119 553 477.00**	**498 307 799.00**	**772 718 548.00**

The table below show Debtors ageing by top Ten Organs of State - March 2021

DEPARTMENTAL	TOTAL_AMOUNT_WITH	AGE_0_30	AGE_30_60	AGE_61_90	AGE_91_120	AGE_121_150	AGE_151_180	AGE_181_360	366_xDays.
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Dept of Health Total	**3 484 091.68**	114 605.39	-162 579.51	112 590.58	111 273.85	134 519.67	127 594.43	516 344.89	2 529 742.38
Dept of Higher Education and Trainin	**155 414.45**	132 443.31	1 324.95	490.63	678.46	486.51	484.45	2 772.07	16 734.07
Dept of Human Settlement Total	**222 693.83**	6 838.41	9 905.68	723.86	6 654.14	6 633.11	6 612.10	37 327.08	147 999.46
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Dept of Public Works Provincial Total	**115 796.91**	2 826.89	2 961.25	2 138.80	1 343.15	1 243.80	1 222.63	6 293.06	97 767.32
Dept of Social Development Total	**169 452.37**	14 360.23	8 525.53	4 106.42	3 413.43	1 701.08	1 760.53	9 103.73	126 481.42
Dept of Sports and Recreation Total	**5 964.81**	831.56	5 117.94	15.31	-	-	-	-	0.00
Dept of Transport Total	**488 841.61**	184 275.93	26 565.49	2 821.63	11 507.18	-14 851.14	11 589.21	61 815.81	205 117.50
Greater Kokstad Local Municipality To	**986 513.53**	35 249.64	37 299.61	30 848.56	31 839.61	23 567.58	20 509.59	143 822.53	663 376.41
Harry Gwala District Municipality Tot	**106 003.77**	1 083.44	565.26	541.72	-	541.72	541.72	102 729.91	-
Ray Nkonyeni Municipality Total	**348 439.66**	345 630.74	2 808.92	-	-	-	-	-	0.00
South African Post Office Total	**7 427 248.67**	906 447.57	518 770.41	262 113.19	145 439.84	142 062.22	174 564.42	3 388 501.29	1 889 349.73
Telkom SA Total	**59 234.06**	14 525.96	8 758.13	12 415.75	6 790.49	6 078.87	7 099.06	3 295.48	270.32
Transnet Total	**25 587.80**	13 657.25	3 538.32	-	-	-	-	-	8 392.23
Ubuhlebezwe Local Municipality Tota	**1 705 202.21**	78 228.54	113 662.94	119 201.66	114 430.32	115 232.82	109 139.04	411 350.71	643 956.19
Umdoni Local Municipality Total	**53 279.58**	544.56	284.11	272.28	-	272.28	272.28	51 634.07	-
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Umzumbe Municipality Total	**807 903.95**	44 357.77	8 478.31	4 376.22	-16 526.00	-32 382.28	-12 426.37	828 900.33	-16 874.03
Total	**39 943 524.79**	**3 979 930.03**	**2 341 859.29**	**1 129 866.45**	**961 516.94**	**993 108.66**	**1 182 932.86**	**13 155 831.92**	**16 198 478.64**

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 Gorverment Departments and where it is in a case of the Municipality we disconnect.

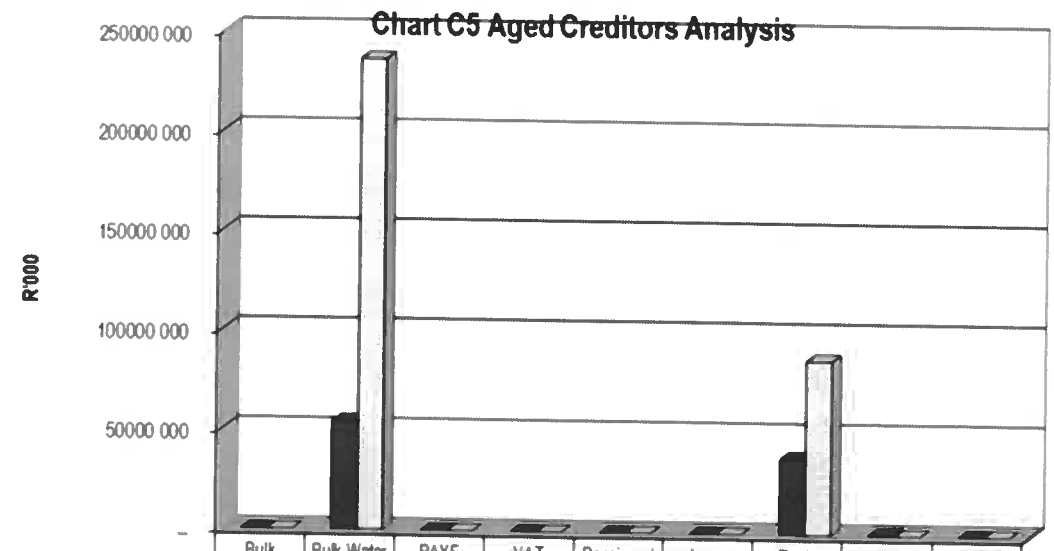
The following actions have been taken to Intensify the implementation of the credit control policy;

- 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 R323 330 397 at the end of APRIL 2021 which has increased by 15.23% from MARCH 2021 total of R280 605 971

Creditors Age Analysis



	Bulk Electricity	Bulk Water	PAYE deductions	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Other
2019/20	-	53979 335	-	-	-	-	37957 139	670 983	-
Budget Year 2020/21	-	236276 133	-	-	-	-	87054 264	-	-

1.6. Investment Portfolio

Table SC5 contains investments by maturity as at 30 April 2021 The table below shows the movement in total investments of the municipality for the month of April 2021.

Total Investments at the beginning of the month	**265 897 412.77**
Add: Investments made	8 853 411.46
Less: Investments realised	-56 028 969.66
Investments as at the end of the month	**218 721 854.57**

April 2021					
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	20 000 000.0	0.00	20 000 000.00
FNB	One Day Notice	Daily Call Account	87 872.04	0.00	87 872.04
NEDBANK	30/60/90 day Notice	Daily Call Account	35 000 000.00	0.00	35 000 000.00
Investec	30/60/90 day Notice	Daily Call Account	35 000 000.00	-10 000 000.00	25 000 000.00
ABSA Call Account MIG	One Day Notice	Daily Call Account	127 779 770.50	-11 028 969.66	116 750 800.84
STD Investment	30/60/90 day Notice	Daily Call Account	45 000 000.00	-35 000 000.00	10 000 000.00
ABSA Call	One Day Notice	Daily Call Account	3 029 770.23	8 853 411.46	11 883 181.69
ABSA	One Day Notice	Daily Call Account			
TOTAL			**265 897 412.77**	**-47 175 558.20**	**218 721 854.57**

UGU- INVESTMENT ACCOUNT-APRIL 2021

	30	60	90	TOTAL
INVESTEC		25 000 000.00		25 000 000.00
FNB	20 000 000.00			20 000 000.00
STANDARD	10 000 000.00			10 000 000.00
NEDBANK	10 000 000.00	25 000 000.0		35 000 000.00
FNB CALL ACC	87 872.04			87 872.04
ABSA CALL ACC	11 883 181.69			11 883 181.69
MIG CALL ACC	116 750 800.84			116 75 800.84
ABSA CALL ACC	0.00			0.00
TOTAL	**168 721 854.57**	**50 000 000.00**	**0.00**	**218 721 854.57**

2. MONTHLY WITHDRAWALS FROM MUNICIPAL BANK ACCOUNTS

Computer Generated Cheques - Main Account	-		168 088.22
Manual Cheque Book - Main Account	-		0.00
Salary Cheques	-		0.00
MIG	-		11 028 969.67
Group life Scheme			0.00
Electronic Funds Transfer	-	Main Account	42 929 767.96
	-	Salary Account	25 900 551.48
			80 045 377.33

3. UGU SPORTS AND LEISURE CENTRE

Account number 50163831 and 50163813

These are water accounts for the facility that Cyassound was renting from Ugu DM. The accounts were last billed for services in April 2019 as the lease was terminated and accounts closed. Since they were outstanding balances at the time of closure interest is being raised on the account on a monthly basis.

Account number 92188218

This account is for the rental income for the facility leased to Cyassound. It was last billed for rentals on April 2019 as the lease was terminated with an outstanding balance not settled. The account is being billed interest on the overdue amount monthly.

50163831 CYASSOUND HOLDINGS (WATER ACCOUNT)

Date	Code	Reference	Description	Debit	Credit	Running Balance
01/01/2018	**Opening balance**					**153,238.93**
21/01/2018	Charge for the month	Jan-18	Jan-18	2,428.03	-	155,666.96
21/02/2018	Charge for the month	Feb-18	Feb-18	1,200.66	-	156,867.62
21/03/2018	Charge for the month	Mar-18	Mar-18	893.82	-	157,761.44
21/04/2018	Charge for the month	Apr-18	Apr-18	1,215.58	-	158,977.02
21/05/2018	Charge for the month	May-18	May-18	1,215.58	-	160,192.60
21/06/2018	Charge for the month	Jun-18	Jun-18	1,215.58	-	161,408.18
21/07/2018	Charge for the month	Jul-18	Jul-18	1,286.07	-	162,694.25
21/08/2018	Charge for the month	Aug-18	Aug-18	1,286.65	-	163,980.90
21/09/2018	Charge for the month	Sep-18	Sep-18	2,208.29	-	166,189.19
21/10/2018	Charge for the month	Oct-18	Oct-18	1,286.65	-	167,475.84
21/11/2018	Charge for the month	Nov-18	Nov-18	1,286.65	-	168,762.49
21/12/2018	Charge for the month	Dec-18	Dec-18	1,286.65	-	170,049.14
21/01/2019	Charge for the month	Jan-19	Jan-19	1,286.65	-	171,335.79
21/02/2019	Charge for the month	Feb-19	Feb-19	1,286.65	-	172,622.44
21/03/2019	Charge for the month	Mar-19	Mar-19	1,286.65	-	173,909.09
21/04/2019	Charge for the month	Apr-19	Apr-19	1,286.65	-	175,195.74
10/01/2020	Charge for the month	Oct-19	Oct-19	210.46	-	175,406.20
30/06/2020	AR-IT METERED	INTEREST ON OVERDUE ACCOUNT	INTEREST ON OVERDUE ACCOUNT - APRIL 2020	947.19	-	176 353.39
30/06/2020	AR-IT METERED	MAY 21ST BILLING INTEREST	INTEREST CHARGE	947.19	-	177 300.58
20/07/2020	AR-IT METERED	INTEREST ON OVERDUE ACC JUN 2020	INTEREST ON OVERDUE ACC JUN 2020	950.11	-	178 250.69
20/08/2020	AR-IT METERED	INTEREST ON OVERDUE ACC JUL 2020	INTEREST ON OVERDUE ACC JUL 2020	950.11	-	179 200.80
20/09/2020	AR-IT METERED	INTEREST ON OVERDUE ACC AUG 2020	INTEREST ON OVERDUE ACC AUG 2020	950.11	-	180 150.91
20/10/2020	AR-IT METERED	INTEREST ON OVERDUE ACC SEPT 2020	INTEREST ON OVERDUE ACC SEPT 2020	950.11	-	181 101.02
20/11/2020	AR-IT METERED	INTEREST ON OVERDUE ACC OCT 2020	INTEREST ON OVERDUE ACC OCT 2020	950.11	-	182,051.13
20/12/2020	AR-IT METERED	INTEREST ON OVERDUE ACC NOV 2020	INTEREST ON OVERDUE ACC NOV 2020	950.11	-	183,001.24
20/01/2021	AR-IT METERED	INTEREST ON OVERDUE ACC DEC 2020	INTEREST ON OVERDUE ACC DEC 2020	950.11		183,951.35
20/02/2021	AR-IT METERED	INTEREST ON OVERDUE ACC JAN 2021	INTEREST ON OVERDUE ACC JAN 2021	950.11	-	184,901.46
20/03/2021	AR-IT METERED	INTEREST ON OVERDUE ACC FEB 2021	INTEREST ON OVERDUE ACC FEB 2021	950.11	-	185,851.57
20/04/2021	AR-IT METERED	INTEREST ON OVERDUE ACC MAR 2021	INTEREST ON OVERDUE ACC MAR 2021	950.11	-	186,801.68

50163813 CYASSOUND HOLDINGS (WATER ACCOUNT)

Date	Code	Reference	Description	Debit	Credit	Running Balance
01/01/2018	**Opening Balance**					**884,845.34**
21/01/2018	Charge for the month	Jan-18	Jan-18	62,175.34	-	947,020.68
21/02/2018	Charge for the month	Feb-18	Feb-18	2,556.42	-	949,577.10
21/03/2018	Charge for the month	Mar-18	Mar-18	81,720.88	-	1,031,297.98
21/04/2018	Charge for the month	Apr-18	Apr-18	14,029.68	-	1,045,327.66
21/05/2018	Charge for the month	May-18	May-18	18,875.23	-	1,064,202.89
21/06/2018	Charge for the month	Jun-18	Jun-18	13,921.40	-	1,078,124.29
21/07/2018	Charge for the month	Jul-18	Jul-18	42,317.94	-	1,120,442.23
21/08/2018	Charge for the month	Aug-18	Aug-18	14,869.76	-	1,135,311.99
21/09/2018	Charge for the month	Sep-18	Sep-18	6,080.39	-	1,141,392.38
21/10/2018	Charge for the month	Oct-18	Oct-18	16,665.51	-	1,158,057.89
21/11/2018	Charge for the month	Nov-18	Nov-18	27,092.60	-	1,185,150.49
21/12/2018	Charge for the month	Dec-18	Dec-18	13,486.27	-	1,198,636.76
21/01/2019	Charge for the month	Jan-19	Jan-19	11,137.03	-	1,209,773.79
21/02/2019	Charge for the month	Feb-19	Feb-19	10,833.80	-	1,220,607.59
21/03/2019	Charge for the month	Mar-19	Mar-19	8,785.30	-	1,229,392.89
21/04/2019	Charge for the month	Apr-19	Apr-19	9,010.16	-	1,238,403.05
30/06/2020	AR-IT METERED	INTEREST ON OVERDUE ACCOUNT	INTEREST ON OVERDUE ACCOUNT - APRIL 2020	6,687.38	-	1,245,090.43
30/06/2020	AR-IT METERED	MAY 21ST BILLING INTEREST	INTEREST CHARGE	6,687.38	-	1,251,777.81
20/07/2020	AR-IT METERED	INTEREST ON OVERDUE ACC JUN 2020	INTEREST ON OVERDUE ACC JUN 2020	6,703.93	-	1,258,481.74
20/08/2020	AR-IT METERED	INTEREST ON OVERDUE ACC JUL 2020	INTEREST ON OVERDUE ACC JUL 2020	6,703.93	-	1,265,185.67
20/09/2020	AR-IT METERED	INTEREST ON OVERDUE ACC AUG 2020	INTEREST ON OVERDUE ACC AUG 2020	6,703.93	-	1,271,889.60
20/10/2020	AR-IT METERED	INTEREST ON OVERDUE ACC SEPT 2020	INTEREST ON OVERDUE ACC SEPT 2020	6,708.03	-	1,278,597.63
20/11/2020	AR-IT METERED	INTEREST ON OVERDUE ACC OCT 2020	INTEREST ON OVERDUE ACC OCT 2020	6,708.03	-	1,285,305.66
20/12/2020	AR-IT METERED	INTEREST ON OVERDUE ACC NOV 2020	INTEREST ON OVERDUE ACC NOV 2020	6,708.03	-	1,292,013.69
20/01/2021	AR-IT METERED	INTEREST ON OVERDUE ACC DEC 2020	INTEREST ON OVERDUE ACC DEC 2020	6,708.03		1,298,721.72
20/02/2021	AR-IT METERED	INTEREST ON OVERDUE ACC JAN 2021	INTEREST ON OVERDUE ACC JAN 2021	6,708.03	-	1,305,429.75
20/03/2021	AR-IT METERED	INTEREST ON OVERDUE ACC FEB 2021	INTEREST ON OVERDUE ACC FEB 2021	6,708.03	-	1,312,137.78

92188218 USLC CYASSOUND RENTALS

DATE	CODE	REFERENCE	DESCRIPTION	DEBIT	CREDIT	RUNNING TOTAL
30/06/2018	AR-BF WATER	SUNDRY DEBTORS TAKE ON	SUNDRY DEBTORS TAKE ON			312,494.04
30/06/2019	AR-DD SUNDRY DR	Rental Ugu Sports Cyassound	Invoice 4993- USLC July	21,200.00	-	333,694.04
30/06/2019	AR-DD SUNDRY DR	Rental Ugu Sports Cyassound	Invoice 4994- USLC August	21,200.00	-	354,894.04
30/06/2019	AR-DD SUNDRY DR	September Rent-Invoice 4995	Cyassound	21,200.00	-	376,094.04
30/06/2019	AR-DD SUNDRY DR	Rental Ugu Sports Cyassound- Invoice 5014	Cyassound	21,200.00	-	397,294.04
30/06/2019	AR-DD SUNDRY DR	Rental Ugu Sports Cyassound	Cyassound-Invoice 5018	21,200.00	-	418,494.04
30/06/2019	AR-DD SUNDRY DR	Rental Ugu Sports Cyassound	Cyassound Invoice 5029	21,200.00	-	439,694.04
30/06/2019	AR-DD SUNDRY DR	Rental Ugu Sports & Leisure	Rental January-5042	21,200.00	-	460,894.04
30/06/2019	AR-DD SUNDRY DR	Rental Ugu Sports & Leisure	Rental February-5077	21,200.00	-	482,094.04
30/06/2019	AR-DD SUNDRY DR	Rental Ugu Sports & Leisure	Rental March-5078	21,200.00	-	503,294.04
30/06/2019	AR-DD SUNDRY DR	Rental Ugu Sports & Leisure	Rental April-5079	21,200.00	-	524,494.04
30/06/2020	AR-IT SUNDRY DEBTORS	INTEREST ON OVERDUE DEBT	INTEREST ON OVERDUE DEBT APR	2,832.27	-	527,326.31
30/06/2020	AR-IT SUNDRY DEBTORS	INTEREST ON OVERDUE DEBT	INTEREST ON OVERDUE DEBT MAY	2,832.27	-	530,158.58
31/07/2020	AR-IT SUNDRY DEBTORS	INTEREST ON OVERDUE DEBT	INTEREST ON OVERDUE DEBT JUNE 2020	2,871.69	-	533,030.27
31/08/2020	AR-IT SUNDRY DEBTORS	INTEREST ON OVERDUE JULY 2020	INTEREST ON OVERDUE JULY 2020	2,887.25	-	535,917.52
30/09/2020	AR-IT SUNDRY DEBTORS	INTEREST ON OVERDUE AUG 2020	INTEREST ON OVERDUE AUG 2020	2,841.03	-	538,758.55
31/10/2020	AR-IT SUNDRY DEBTORS	INTEREST ON OVERDUE SEPT 2020	INTEREST ON OVERDUE SEPT 2020	2,841.03	-	541,599.57
31/11/2020	AR-IT SUNDRY DEBTORS	INTEREST ON OVERDUE OCT 2020	INTEREST ON OVERDUE OCT 2020	2,663.16	-	544,262.73
31/12/2020	AR-IT SUNDRY DEBTORS	INTEREST ON OVERDUE DEBT NOVEMBER 2020	INTEREST ON OVERDUE DEBT NOVEMBER 2020	2,663.16	-	546,925.89
31/01/2021	AR-IT SUNDRY DEBTORS	INTEREST ON OVERDUE DEBT DEC 2020	INTEREST ON OVERDUE DEBT DEC 2020	2,784.66	-	549,710.55
06/03/2021	AR-IT SUNDRY DEBTORS	INTEREST ON OVERDUE DEBT JAN 2021	INTEREST ON OVERDUE DEBT JAN 2021	2,841.03	-	552,551.58
31/03/2021	AR-IT SUNDRY DEBTORS	INTEREST ON OVERDUE DEBT FEB 2021	INTEREST ON OVERDUE DEBT FEB 2021	2,841.03	-	555,392.61
31/04/2021	AR-IT SUNDRY DEBTORS	INTEREST ON OVERDUE DEBT MAR 2021	INTEREST ON OVERDUE DEBT MAR 2021	2,840.94	-	558,233.55

REPORT PREPARED BY:

LONDIWE SOTSHEDE
ACTING GENERAL MANAGER: BTO

14/5/2021
DATE

DC21 Ugu - Table C1 Consolidated Monthly Budget Statement Summary - M10 April

Description R thousands	2019/20 Audited Outcome	Budget Year 2020/21 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	646 376	567 605	35 117	349 422	473 004	(123 582)	-26%	291 185
Investment revenue	–	2 535	2 535	768	5 427	2 113	3 315	157%	4 523
Transfers and subsidies	–	499 502	538 854	1 038	577 505	449 045	128 460	29%	481 254
Other own revenue	–	10 590	95 699	4 722	44 957	79 749	(34 792)	-44%	37 465
Total Revenue (excluding capital transfers and contributions)	**–**	**1 159 002**	**1 204 693**	**41 646**	**977 311**	**1 003 911**	**(26 599)**	**-3%**	**814 426**
Employee costs	–	373 041	393 603	30 430	334 621	328 003	6 618	2%	278 851
Remuneration of Councillors	–	15 414	9 997	800	8 117	8 331	(214)	-3%	6 764
Depreciation & asset impairment	–	169 763	152 554	–	62 151	127 128	(64 977)	-51%	51 793
Finance charges	–	2 522	6 522	1 345	11 368	5 435	5 933	109%	9 473
Materials and bulk purchases	–	166 366	160 173	36 278	116 471	133 478	(17 007)	-13%	97 059
Transfers and subsidies	–	19 023	19 323	1 370	4 111	16 103	(11 991)	-74%	3 426
Other expenditure	–	529 205	447 691	24 024	230 172	373 076	(142 903)	-38%	191 810
Total Expenditure	**–**	**1 275 335**	**1 189 863**	**94 248**	**767 012**	**991 553**	**(224 541)**	**-23%**	**639 176**
Surplus/(Deficit)	**–**	**(116 333)**	**14 830**	**(52 602)**	**210 300**	**12 358**	**197 942**	**1602%**	**175 250**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	279 336	228 191	11 029	101 784	190 159	#### ####	-46%	84 820
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**–**	**163 003**	**243 021**	**(41 573)**	**312 084**	**202 517**	**109 566**	**54%**	**260 070**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**–**	**163 003**	**243 021**	**(41 573)**	**312 084**	**202 517**	**109 566**	**54%**	**260 070**
Capital expenditure & funds sources									
Capital expenditure	**–**	**275 923**	**292 953**	**25 484**	**100 687**	**244 128**	**(143 441)**	**-59%**	**83 906**
Capital transfers recognised	–	227 763	252 756	25 313	99 670	210 630	(110 960)	-53%	83 058
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	**48 160**	**40 197**	**171**	**1 018**	**33 497**	**(32 480)**	**-97%**	**848**
Total sources of capital funds	**–**	**275 923**	**292 953**	**25 484**	**100 688**	**244 128**	**(143 440)**	**-59%**	**83 906**
Financial position									
Total current assets	–	670 851	598 436		672 630				560 525
Total non current assets	–	5 006 269	4 026 397		4 847 330				4 039 441
Total current liabilities	–	1 100 364	669 623		2 614 641				2 178 867
Total non current liabilities	–	74 902	84 668		102 245				85 204
Community wealth/Equity	–	**4 501 853**	**3 870 540**		**2 803 073**				**2 335 894**
Cash flows									
Net cash from (used) operating	–	405 179	261 157	(55 634)	228 859	217 630	(11 228)	-5%	190 716
Net cash from (used) investing	–	(236 070)	(291 382)	–	(175)	(243 640)	(243 465)	100%	(146)
Net cash from (used) financing	–	(5 386)	71 815	–	(19 574)	59 846	79 420	133%	(13 295)
Cash/cash equivalents at the month/year end	**–**	**210 190**	**118 339**	**–**	**255 577**	**110 586**	**(144 990)**	**-131%**	**223 742**

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	38 816	26 547	27 069	18 828	25 840	19 692	125 141	505 954	787 887
Creditors Age Analysis									
Total Creditors	55 642	10 358	136	1 074	743	682	196 986	57 710	323 330

DC21 Ugu - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		–	**159 736**	**256 841**	**11 629**	**675 216**	**214 034**	461 182	215%	**562 680**
Executive and council		–	4 468	4 468	415	3 678	3 723	(46)	-1%	3 065
Finance and administration		–	155 268	252 373	11 214	671 538	210 311	461 228	219%	559 615
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**9 068**	**9 068**	–	–	**7 557**	(7 557)	-100%	–
Community and social services		–	9 068	9 068	–	–	7 557	(7 557)	-100%	–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**72 157**	**73 630**	**279**	**2 814**	**61 358**	(58 544)	-95%	**2 345**
Planning and development		–	51 448	52 821	279	2 791	44 017	(41 226)	-94%	2 326
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	20 709	20 809	–	23	17 341	(17 318)	-100%	19
Trading services		–	**1 197 378**	**1 107 012**	**40 766**	**390 670**	**922 510**	(531 840)	-58%	**325 558**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	1 088 563	998 196	31 493	301 556	831 830	(530 274)	-64%	251 296
Waste water management		–	108 816	108 816	9 273	89 114	90 680	(1 566)	-2%	74 262
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	**16 561**	–	**10 407**	**13 801**	**(3 394)**	**-25%**	**8 672**
Total Revenue - Functional	2	–	**1 438 338**	**1 463 111**	**52 675**	**1 079 106**	**1 219 259**	**(140 154)**	**-11%**	**899 255**
Expenditure - Functional										
Governance and administration		–	**388 197**	**412 453**	**26 770**	**296 835**	**343 711**	(46 876)	-14%	**247 363**
Executive and council		–	71 314	66 894	5 114	53 553	55 745	(2 193)	-4%	44 627
Finance and administration		–	316 822	340 271	20 147	241 197	283 560	(42 362)	-15%	200 998
Internal audit		–	61	5 287	1 509	2 086	4 406	(2 321)	-53%	1 738
Community and public safety		–	**6 053**	**7 337**	**88**	**3 388**	**6 114**	(2 726)	-45%	**2 823**
Community and social services		–	4 503	6 867	85	3 324	5 722	(2 398)	-42%	2 770
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	1 250	–	–	17	–	17	#DIV/0!	15
Housing		–	–	–	–	–	–	–		–
Health		–	300	470	4	46	392	(346)	-88%	38
Economic and environmental services		–	**70 731**	**49 785**	**2 993**	**22 618**	**41 488**	(18 870)	-45%	**18 849**
Planning and development		–	53 288	48 621	2 993	22 573	40 517	(17 944)	-44%	18 811
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	17 443	1 165	–	45	971	(925)	-95%	38
Trading services		–	**810 354**	**734 748**	**65 902**	**398 766**	**611 322**	(212 556)	-35%	**332 305**
Energy sources		–	–	1 161	–	–	–	–		–
Water management		–	591 875	508 543	62 655	358 627	423 786	(65 159)	-15%	298 856
Waste water management		–	218 479	225 043	3 247	40 138	187 536	(147 397)	-79%	33 449
Waste management		–	–	–	–	–	–	–		–
Other		–	–	**15 772**	–	**5 396**	**13 144**	**(7 748)**	**-59%**	**4 497**
Total Expenditure - Functional	3	–	**1 275 335**	**1 220 096**	**95 752**	**727 003**	**1 015 779**	**(288 775)**	**-28%**	**605 836**
Surplus/ (Deficit) for the year		–	**163 003**	**243 016**	**(43 078)**	**352 103**	**203 481**	**148 622**	**73%**	**293 419**

DC21 Ugu - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Excutive and Council		–	4 468	4 468	415	3 678	3 723	(46)	-1.2%	3 065
Vote 2 - Finance and Administration		–	155 268	252 373	10 897	111 371	210 311	(98 940)	-47.0%	92 809
Vote 3 - Community and public safety		–	9 068	9 068	–	–	7 557	(7 557)	-100.0%	–
Vote 4 - Sport and recreation		–	–	–	–	–	–	–		–
Vote 5 - Public safety		–	–	–	–	–	–	–		–
Vote 6 - Economic and environmental services		–	51 448	52 821	279	2 791	44 017	(41 226)	-93.7%	2 326
Vote 7 - Environmental protection		–	20 709	20 809	–	23	17 341	(17 318)	-99.9%	19
Vote 8 - Water management		–	1 088 563	998 196	31 493	301 556	831 830	(530 274)	-63.7%	251 296
Vote 9 - Waste water management		–	108 816	108 816	9 268	89 091	90 680	(1 589)	-1.8%	74 242
Vote 10 - Other		–	–	–	–	–	–	–		–
Vote 11 - Health		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**–**	**1 438 338**	**1 446 550**	**52 353**	**508 509**	**1 205 458**	**(696 949)**	**-57.8%**	**423 757**
Expenditure by Vote	1									
Vote 1 - Excutive and Council		–	71 314	66 894	5 114	53 553	55 745	(2 193)	-3.9%	44 627
Vote 2 - Finance and Administration		–	316 822	340 271	20 147	241 197	283 560	(42 362)	-14.9%	200 998
Vote 3 - Community and public safety		–	4 503	6 867	85	3 324	5 722	(2 398)	-41.9%	2 770
Vote 4 - Sport and recreation		–	–	–	–	–	–	–		–
Vote 5 - Public safety		–	1 250	–	–	17	–	17	#DIV/0!	15
Vote 6 - Economic and environmental services		–	53 288	48 621	2 993	22 573	40 517	(17 944)	-44.3%	18 811
Vote 7 - Environmental protection		–	17 443	1 165	–	45	971	(925)	-95.3%	38
Vote 8 - Water management		–	591 875	508 543	62 655	358 627	423 786	(65 159)	-15.4%	298 856
Vote 9 - Waste water management		–	218 479	225 043	3 247	40 138	187 536	(147 397)	-78.6%	33 449
Vote 10 - Other		–	–	–	–	–	–	–		–
Vote 11 - Health		–	300	470	4	46	392	(346)	-88.3%	38
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**–**	**1 275 274**	**1 197 875**	**94 244**	**719 521**	**998 229**	**(278 707)**	**-27.9%**	**599 601**
Surplus/ (Deficit) for the year	2	**–**	**163 064**	**248 675**	**(41 891)**	**(211 012)**	**207 229**	**(418 242)**	**-201.8%**	**(175 844)**

DC21 Ugu - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description R thousands	Ref	2019/20 Audited Outcome	Budget Year 2020/21 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates								–		
Service charges - electricity revenue								–		
Service charges - water revenue			552 868	474 097	25 844	260 304	395 081	(134 777)	-34%	216 920
Service charges - sanitation revenue			93 508	93 508	9 273	89 118	77 923	11 195	14%	74 265
Service charges - refuse revenue								–		
Rental of facilities and equipment			617	740	33	168	616	(449)	-73%	140
Interest earned - external investments			2 535	2 535	768	5 427	2 113	3 315	157%	4 523
Interest earned - outstanding debtors			765	1 840	3 683	35 551	1 533	34 018	2219%	29 626
Dividends received			–	–	–	–	–	–		–
Fines, penalties and forfeits			8	8	–	(4)	6	(10)	-164%	(3)
Licences and permits			400	500	–	11	417	(406)	-97%	9
Agency services			–	–	–	–	–	–		–
Transfers and subsidies			499 502	538 854	1 038	577 505	449 045	128 460	29%	481 254
Other revenue			8 800	92 612	1 006	9 231	77 177	(67 945)	-88%	7 693
Gains				–	–		–	–		–
Total Revenue (excluding capital transfers and contributions)		–	**1 159 002**	**1 204 693**	**41 646**	**977 311**	**1 003 911**	**(26 599)**	**-3%**	**814 426**
Expenditure By Type										
Employee related costs			373 041	393 603	30 430	334 621	328 003	6 618	2%	278 851
Remuneration of councillors			15 414	9 997	800	8 117	8 331	(214)	-3%	6 764
Debt impairment			40 314	32 814	120	201	27 345	(27 144)	-99%	168
Depreciation & asset impairment			169 763	152 554	–	62 151	127 128	(64 977)	-51%	51 793
Finance charges			2 522	6 522	1 345	11 368	5 435	5 933	109%	9 473
Bulk purchases			145 787	143 838	35 398	108 716	119 865	(11 149)	-9%	90 596
Other materials			20 580	16 336	880	7 755	13 613	(5 858)	-43%	6 463
Contracted services			179 720	186 895	9 915	101 798	155 746	(53 948)	-35%	84 832
Transfers and subsidies			19 023	19 323	1 370	4 111	16 103	(11 991)	-74%	3 426
Other expenditure			309 171	227 982	13 989	127 820	189 985	(62 164)	-33%	106 517
Losses			–	–	(0)	352	–	352	#DIV/0!	293
Total Expenditure		–	**1 275 335**	**1 189 863**	**94 248**	**767 012**	**991 553**	**(224 541)**	**-23%**	**639 176**
Surplus/(Deficit)		–	**(116 333)**	**14 830**	**(52 602)**	**210 300**	**12 358**	**197 942**	**0**	**175 250**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			279 336	228 191	11 029	101 784	190 159	(88 375)	(0)	84 820
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								–		
Transfers and subsidies - capital (in-kind - all)								–		
Surplus/(Deficit) after capital transfers & contributions		–	**163 003**	**243 021**	**(41 573)**	**312 084**	**202 517**			**260 070**
Taxation								–		
Surplus/(Deficit) after taxation		–	**163 003**	**243 021**	**(41 573)**	**312 084**	**202 517**			**260 070**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		–	**163 003**	**243 021**	**(41 573)**	**312 084**	**202 517**			**260 070**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		–	**163 003**	**243 021**	**(41 573)**	**312 084**	**202 517**			**260 070**

DC21 Ugu - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M10 April

Vote Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Excutive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	30 950	27 802	171	729	23 168	(22 439)	-97%	608
Vote 3 - Community and public safety		–	–	–	–	–	–	–		–
Vote 4 - Sport and recreation		–	–	–	–	–	–	–		–
Vote 5 - Public safety		–	–	–	–	–	–	–		–
Vote 6 - Economic and environmental services		–	–	–	–	–	–	–		–
Vote 7 - Environmental protection		–	–	95	–	–	79	(79)	-100%	–
Vote 8 - Water management		–	189 444	241 858	25 313	83 107	201 549	(118 442)	-59%	69 256
Vote 9 - Waste water management		–	55 529	23 198	–	16 851	19 332	(2 481)	-13%	14 042
Vote 10 - Other		–	–	–	–	–	–	–		–
Vote 11 - Health		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	**275 923**	**292 953**	**25 484**	**100 687**	**244 128**	**(143 441)**	**-59%**	**83 906**
Single Year expenditure appropriation	2									
Vote 1 - Excutive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
Vote 3 - Community and public safety		–	–	–	–	–	–	–		–
Vote 4 - Sport and recreation		–	–	–	–	–	–	–		–
Vote 5 - Public safety		–	–	–	–	–	–	–		–
Vote 6 - Economic and environmental services		–	–	–	–	–	–	–		–
Vote 7 - Environmental protection		–	–	–	–	–	–	–		–
Vote 8 - Water management		–	–	–	–	–	–	–		–
Vote 9 - Waste water management		–	–	–	–	–	–	–		–
Vote 10 - Other		–	–	–	–	–	–	–		–
Vote 11 - Health		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	–	–	–	–	–	–		–
Total Capital Expenditure		–	**275 923**	**292 953**	**25 484**	**100 687**	**244 128**	**(143 441)**	**-59%**	**83 906**
Capital Expenditure - Functional Classification										
Governance and administration		–	**30 950**	**27 802**	**171**	**729**	**23 168**	(22 439)	-97%	**608**
Executive and council								–		
Finance and administration			30 950	27 802	171	729	23 168	(22 439)	-97%	608
Internal audit								–		
Community and public safety		–	–	–	–	–	–	–		–
Community and social services								–		
Sport and recreation								–		
Public safety								–		
Housing								–		
Health								–		
Economic and environmental services		–	–	–	–	–	–	–		–
Planning and development								–		
Road transport								–		
Environmental protection								–		
Trading services		–	**244 973**	**265 056**	**25 313**	**99 958**	**220 880**	(120 923)	-55%	**83 298**
Energy sources								–		
Water management			189 444	241 858	25 313	83 107	201 549	(118 442)	-59%	69 256
Waste water management			55 529	23 198	–	16 851	19 332	(2 481)	-13%	14 042
Waste management								–		
Other				95	–	–	79	(79)	-100%	–
Total Capital Expenditure - Functional Classification	3	–	**275 923**	**292 953**	**25 484**	**100 687**	**244 128**	**(143 441)**	**-59%**	**83 906**
Funded by:										
National Government			227 763	229 141	25 313	81 638	190 951	(109 314)	-57%	68 031
Provincial Government				23 615		18 032	19 679	(1 647)	-8%	15 027
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								–		
Transfers recognised - capital		–	**227 763**	**252 756**	**25 313**	**99 670**	**210 630**	**(110 960)**	**-53%**	**83 058**
Borrowing	6							–		
Internally generated funds			48 160	40 197	171	1 018	33 497	(32 480)	-97%	848
Total Capital Funding		–	**275 923**	**292 953**	**25 484**	**100 688**	**244 128**	**(143 440)**	**-59%**	**83 906**

References

1. 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).

2. Include capital component of PPP unitary payment

3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations

4. Include expenditure on investment property, intangible and biological assets

6. 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 - M10 April

Description	Ref	2019/20	Budget Year 2020/21			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash				148 144	38 855	32 379
Call investment deposits			73 808	77 009	218 722	182 268
Consumer debtors			181 192	319 015	349 389	291 157
Other debtors			368 143	3 844	47 695	39 746
Current portion of long-term receivables			155	5 136	3 407	2 839
Inventory			47 553	45 288	14 563	12 135
Total current assets		–	**670 851**	**598 436**	**672 630**	**560 525**
Non current assets						
Long-term receivables			545	2 974	3 070	2 558
Investments					(24)	(20)
Investment property			295 010	43 416	31 650	26 375
Investments in Associate						–
Property, plant and equipment			4 618 446	3 973 138	4 805 733	4 004 778
Biological						
Intangible			92 267	6 868	6 900	5 750
Other non-current assets				0	0	0
Total non current assets		–	**5 006 269**	**4 026 397**	**4 847 330**	**4 039 441**
TOTAL ASSETS		–	**5 677 120**	**4 624 832**	**5 519 960**	**4 599 966**
LIABILITIES						
Current liabilities						
Bank overdraft				–		
Borrowing			5 567	52 697	24 200	20 166
Consumer deposits			81 516	98 501	21 789	18 157
Trade and other payables			835 903	484 223	2 512 733	2 093 944
Provisions			177 379	34 203	55 919	46 599
Total current liabilities		–	**1 100 364**	**669 623**	**2 614 641**	**2 178 867**
Non current liabilities						
Borrowing			54 098	47 612	97 066	80 889
Provisions			20 805	37 056	5 179	4 316
Total non current liabilities		–	**74 902**	**84 668**	**102 245**	**85 204**
TOTAL LIABILITIES		–	**1 175 266**	**754 292**	**2 716 886**	**2 264 072**
NET ASSETS	2	–	**4 501 853**	**3 870 540**	**2 803 073**	**2 335 894**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			4 501 853	3 870 540	2 803 073	2 335 894
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	–	**4 501 853**	**3 870 540**	**2 803 073**	**2 335 894**

DC21 Ugu - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates				–				–		
Service charges			631 951	510 646	28 005	310 128	425 539	(115 411)	-27%	258 440
Other revenue			971	617	1 039	14 598	514	14 083	2739%	12 165
Transfers and Subsidies - Operational			505 718	539 462		566 235	449 552	116 683	26%	471 863
Transfers and Subsidies - Capital			279 336	228 191		241 339	190 159	51 180	27%	201 116
Interest			2 000	16 000	4 451	28 911	13 333	15 577	117%	24 092
Dividends			535	535		–	446	(446)	-100%	–
Payments										
Suppliers and employees			(993 787)	(1 008 297)	(87 784)	(915 136)	(840 247)	74 888	-9%	(762 613)
Finance charges			(2 522)	(6 675)	(1 345)	(15 845)	(5 563)	10 282	-185%	(13 204)
Transfers and Grants			(19 023)	(19 323)		(1 370)	(16 103)	(14 732)	91%	(1 142)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**405 179**	**261 157**	**(55 634)**	**228 859**	**217 630**	**(11 228)**	**-5%**	**190 716**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables				986				–		
Decrease (increase) in non-current investments								–		
Payments										
Capital assets			(236 070)	(292 368)		(175)	(243 640)	(243 465)	100%	(146)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	**(236 070)**	**(291 382)**	–	**(175)**	**(243 640)**	**(243 465)**	**100%**	**(146)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans						2	–	2	#DIV/0!	2
Borrowing long term/refinancing						16 214	–	16 214	#DIV/0!	13 512
Increase (decrease) in consumer deposits			2 600	76 837		417	64 031	(63 614)	-99%	347
Payments										
Repayment of borrowing			(7 986)	(5 022)		(36 207)	(4 185)	32 022	-765%	(27 155)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	**(5 386)**	**71 815**	–	**(19 574)**	**59 846**	**79 420**	**133%**	**(13 295)**
NET INCREASE/ (DECREASE) IN CASH HELD		–	**163 723**	**41 590**	**(55 634)**	**209 109**	**33 837**			**177 275**
Cash/cash equivalents at beginning:			46 467	76 750		46 467	76 750			46 467
Cash/cash equivalents at month/year end:		–	210 190	118 339		255 577	110 586			223 742

DC21 Ugu - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	Service charges - water revenue	(134 777)	breakdowns, Covid-19 restrictions	To reduce the supply of free water through water tankers
	Service charges - sanitation revenue	11 195	Not matterial	Not applicable
	Rental of facilities and equipment	(449)	Not matterial	Not applicable
	Transfers recognised - operational	128 460	Year-to-date budget is incorrectly projected in the budget schedule	To be corrected in the Mid-term adjustments budget budget
2	**Expenditure By Type**			
	Employee related costs	6 618	fix the breakages on the ageing infrastructure.	overtime
	Finance charges	5 933	The budget for the Finance cost was understated in error.	To be corrected in the Mid-term Adjustments budget.
	Bulk purchases	(11 149)	lockdown as a result of the reduction in water sales.	To consider reducing the budget and align with the reduction in wat
	Contracted services	(53 948)	of the Cost containments measure	To consider reducing the budget and align with the reduction in wat
	Transfers and grants	(11 991)	result	Not applicable
	Other expenditure	(62 164)	of the Cost containments measure	To consider reducing the budget and align with the reduction in wat
3	**Capital Expenditure**			
	Water	(1 721)	current years budget to avoid legal actions from the services	from the slow
	Waste water management	5 395	current years budget to avoid legal actions from the services	from the slow
	Fleet Management	(6 250)	projects	Mid-term budget adjustment.
	Administrative and Corporate Support	(14 470)	projects	Mid-term budget adjustment.
4	**Financial Position**			
	Cash	38 855	accounts,	Not applicable
	Consumer debtors	349 389	municipal services that were consumed during the period.	Not applicable
	Other debtors	47 695	other	Not applicable
	Property, plant and equipment	4 805 733	controlled by the municpality, net off accummulated decpreciation	Not applicable
	Consumer deposits	21 789	security on all the active consumer accounts.	Not applicable
	Trade and other payables	2 512 733	supliers of goods and services.	Not applicable
	Borrowing	24 200	made by the municipality in the curent and prior financial periods	Not applicable
	Accumulated Surplus/(Deficit)	2 803 073	by the	Not applicable
5	**Cash Flow**			
	Ratepayers and other	(115 411)	to the low water sales as a result of the Covid-19 restrictions on	To adjust Cash collections during the Mid-term budget adjustment
	Government - operating	0		
	Government - capital	51 180	received in Q2 as scheduled.	communication
	Interest	10 282	The budget for the Finance Cost was understated in error	The budget will be corrected in the Adjustments budget
	Capital assets	(243 465)	because of the delays in receipt of the 2nd trench of the MIG	communication
	Increase (decrease) in consumer deposits	(63 614)	than it was anticipated.	To consider adjusting the budget during Mid-term
	Repayment of borrowing	32 022	The budget for the Loan Repayment was understated in error.	The budget will be corrected during Mid-term.
6	**Measureable performance**			
7	**Municipal Entities**			

DC21 Ugu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2020/21											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	32 357	22 898	23 379	15 883	22 304	16 820	104 794	441 069	679 503	600 870		
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	8 407	4 590	4 674	3 442	4 206	3 293	17 959	61 324	107 896	90 224		
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–		
Interest on Arrear Debtor Accounts	1810	–	(4)	–	–	–	(2)	738	1 758	2 490	2 494		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(1 948)	(937)	(985)	(497)	(670)	(419)	1 650	1 803	(2 002)	1 868		
Total By Income Source	**2000**	**38 816**	**26 547**	**27 069**	**18 828**	**25 840**	**19 692**	**125 141**	**505 954**	**787 887**	**695 455**	–	–
2019/20 - totals only		27 651	26 301	25 075	20 468	18 749	16 880	94 165	401 694	630 984	551 957		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 100	1 480	1 160	823	747	798	12 334	14 993	35 436	29 695		
Commercial	2300	9 820	5 238	4 989	3 168	6 849	3 161	21 306	67 098	121 629	101 582		
Households	2400	25 917	19 841	20 918	14 837	18 282	15 753	91 477	423 364	630 389	563 713		
Other	2500	(22)	(12)	2	0	(38)	(21)	25	499	433	466		
Total By Customer Group	**2600**	**38 816**	**26 547**	**27 069**	**18 828**	**25 840**	**19 692**	**125 141**	**505 954**	**787 887**	**695 455**	–	–

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description R thousands	NT Code	Budget Year 2020/21 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
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	**–**
Bulk Water	0200	25 420	2 207	1 324	1 037	–	1 067	151 869	53 353	**236 276**
PAYE deductions	0300	–	–	–	–	–	–	–	–	**–**
VAT (output less input)	0400	–	–	–	–	–	–	–	–	**–**
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	**–**
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**
Trade Creditors	0700	30 222	8 151	(1 187)	37	743	(385)	45 117	4 357	**87 054**
Auditor General	0800	–	–	–	–	–	–	–	–	**–**
Other	0900	–	–	–	–	–	–	–	–	**–**
Total By Customer Type	**1000**	**55 642**	**10 358**	**136**	**1 074**	**743**	**682**	**196 986**	**57 710**	**323 330**

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
R thousands		Yrs/Months							
Municipality									
FNB Investment									
First National Bank									
NEDBank									
Investec									
ABSA Bank CALL MIG									
STD Investment									
ABSA Bank CALL									
Jazz									
ABSA									
Municipality sub-total									
Entities									
ABSA Call Investment Account - Main									
ABSA Call Investment Account - NSNP									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	2								

DC21 Ugu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	**510 310**	**569 421**	–	**566 235**	**474 518**	**164 802**	**34.7%**	**471 863**
Local Government Equitable Share			412 402	471 513		557 282	392 928	164 355	41.8%	464 402
RSC Levy Replacement			88 955	88 955		–	74 129			–
Finance Management			1 800	1 800		1 800	1 500			1 500
EPWP Incentive			4 468	4 468		4 468	3 723			3 723
	3							–		
								–		
								–		
								–		
								–		
Rural Roads Asset Management Systems Grant			2 685	2 685		2 685	2 238	448	20.0%	2 238
Provincial Government:		–	**1 000**	**1 000**	–	–	**833**	**(833)**	**-100.0%**	–
								–		
	4							–		
								–		
								–		
Spatial Development Framework			1 000	1 000		–	833	(833)	-100.0%	–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	–	**511 310**	**570 421**	–	**566 235**	**475 351**	**163 969**	**34.5%**	**471 863**
Capital Transfers and Grants										
National Government:		–	289 336	289 336	–	241 339	241 113	226	**0.1%**	201 116
Municipal Infrastructure Grant (MIG)			239 336	239 336		191 339	199 447	(8 108)	-4.1%	159 449
								–		
								–		
								–		
								–		
Water Services Infrastructure Grant			50 000	50 000		50 000	41 667	8 333	20.0%	41 667
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	–	**289 336**	**289 336**	–	**241 339**	**241 113**	**226**	**0.1%**	**201 116**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	800 646	859 757	–	807 574	716 464	164 194	22.9%	672 978

DC21 Ugu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	**563 576**	**622 687**	**42 434**	**415 451**	**467 015**	**(51 564)**	**-11.0%**	**346 209**
Local Government Equitable Share			412 402	471 513	34 367	343 668	353 635	(9 966)	-2.8%	286 390
RSC Levy Replacement			88 955	88 955	7 413	66 716	66 716	(0)	0.0%	55 597
Finance Management			1 800	1 800	135	990	1 350	(360)	-26.6%	825
EPWP Incentive			4 468	4 468	519	4 076	3 351	725	21.6%	3 397
WSIG Grant Opex			500	500			375	(375)	-100.0%	–
Municipal Infrastructure Grant Opex			52 766	52 766			39 575	(39 575)	-100.0%	–
Rural Roads Asset Management Systems Grant			2 685	2 685		–	2 014	(2 014)	-100.0%	–
Provincial Government:		–	**1 000**	**1 000**	–	–	**750**	**(750)**	**-100.0%**	–
								–		
								–		
								–		
								–		
Spatial Development Framework			1 000	1 000		–	750	(750)	-100.0%	–
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Total operating expenditure of Transfers and Grants:		–	**564 576**	**623 687**	**42 434**	**415 451**	**467 765**	**(52 314)**	**-11.2%**	**346 209**
Capital expenditure of Transfers and Grants										
National Government:		–	236 070	236 070	11 029	101 947	177 052	(75 106)	**-42.4%**	84 955
Municipal Infrastructure Grant (MIG)			186 570	186 570	11 029	73 948	139 927	(65 980)	-47.2%	61 623
							–	–		–
							–	–		–
							–	–		–
							–	–		–
Water Services Infrastructure Grant			49 500	49 500		27 999	37 125	(9 126)	-24.6%	23 332
Provincial Government:		–	–	**2 700**	–	**2 700**	**2 025**	675	33.3%	**2 250**
Umzimkhulu River Temporary berm				**2 700**		**2 700**	2 025	675	33.3%	2 250
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		–	**236 070**	**238 770**	**11 029**	**104 647**	**179 077**	**(74 431)**	**-41.6%**	**87 205**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	**800 646**	**862 457**	**53 463**	**520 098**	**646 843**	**(126 745)**	**-19.6%**	**433 415**

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration R thousands	Ref	2019/20 Audited Outcome	Budget Year 2020/21 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			6 615	7 790	616	6 278	6 491	(214)	-3%	5 232
Pension and UIF Contributions			381	–	–	–	–	–		–
Medical Aid Contributions			321	–	–	–	–	–		–
Motor Vehicle Allowance			4 057	–	–	–	–	–		–
Cellphone Allowance			1 074	–	–	–	–	–		–
Housing Allowances			2 904	–	–	–	–	–		–
Other benefits and allowances			62	2 208	184	1 839	1 840	(1)	0%	1 533
Sub Total - Councillors		–	**15 414**	**9 997**	**800**	**8 117**	**8 331**	**(214)**	**-3%**	**6 764**
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			5 045	5 564	51	743	4 637	(3 893)	-84%	619
Pension and UIF Contributions			917	1 036	11	45	862	(817)	-95%	37
Medical Aid Contributions			232	56	4	45	47	(2)	-3%	38
Overtime				–	–	–	–	–		–
Performance Bonus			420	368	–	51	307	(256)	-83%	43
Motor Vehicle Allowance			1 199	523	28	111	436	(325)	-75%	92
Cellphone Allowance			78	13	1	10	11	(1)	-5%	8
Housing Allowances			374	2	0	2	1	0	30%	1
Other benefits and allowances			150	–	–	–	–	–		–
Payments in lieu of leave			291	192	–	62	160	(98)	-61%	52
Long service awards				75	–	74	63	11	18%	61
Post-retirement benefit obligations	2			–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		–	**8 707**	**7 827**	**95**	**1 142**	**6 523**	**(5 381)**	**-82%**	**952**
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			244 975	239 443	19 719	215 831	199 536	16 295	8%	179 859
Pension and UIF Contributions			36 754	41 896	3 400	34 747	34 913	(166)	0%	28 956
Medical Aid Contributions			18 328	17 030	1 417	14 265	14 192	73	1%	11 888
Overtime			29 967	1 112	96	3 754	927	2 827	305%	3 128
Performance Bonus			–	16 059	22	17 198	13 383	3 815	29%	14 332
Motor Vehicle Allowance			9 916	9 472	809	7 883	7 894	(11)	0%	6 569
Cellphone Allowance			1 401	2 856	228	2 349	2 380	(31)	-1%	1 958
Housing Allowances			3 247	1 851	153	1 539	1 543	(4)	0%	1 282
Other benefits and allowances			13 390	54 342	3 962	41 974	45 285	(3 311)	-7%	34 978
Payments in lieu of leave			4 529	2 899	86	1 387	2 416	(1 030)	-43%	1 155
Long service awards			1 830	1 742	153	1 669	1 452	217	15%	1 391
Post-retirement benefit obligations	2			–	–		–	–		–
Sub Total - Other Municipal Staff		–	**364 334**	**388 704**	**30 046**	**342 595**	**323 920**	**18 675**	**6%**	**285 496**
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		–	**388 455**	**406 529**	**30 941**	**351 854**	**338 774**	**13 080**	**4%**	**293 211**
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								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Sub Total - Board Members of Entities	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers 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								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff 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								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		–	**388 455**	**406 529**	**30 941**	**351 854**	**338 774**	**13 080**	**4%**	**293 211**
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		–	373 041	396 531	30 142	343 737	330 443	13 294	4%	286 447

DC21 Ugu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework		
R thousands	1	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 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Cash Receipts By Source																
Property rates													–			
Service charges - electricity revenue													–			
Service charges - water revenue		25 889	28 947	23 331	32 887	31 542	29 933	26 064	31 287	35 965	28 005	40 302	56 790	533 084	599 216	629 177
Service charges - sanitation revenue		7 529		8 749								8 239	8 239	98 867	103 810	109 001
Service charges - refuse													–			
Rental of facilities and equipment		–		20	10	42	12	22	12	20	33	51	51	617	648	680
Interest earned - external investments		260		631	910	292	131	251	141	530	768	–	–	–	–	–
Interest earned - outstanding debtors		3 378		3 357	3 522	3 490	3 578	3 769	3 578	4 617	3 683	167	167	2 000	2 100	2 205
Dividends received		–										45	45	535	562	590
Fines, penalties and forfeits		–	–						–			–	–	–	–	–
Licences and permits		–	–						–			–	–	–	–	–
Agency services		–	–						–			–	–	–	–	–
Transfers and Subsidies - Operational		225 610	2 917	1 880			208 344		2 145	125 339		42 143	42 143	575 008	464 042	499 913
Other revenue		127		1 408	196	279	603	147	1 301	1 385	1 006					
Cash Receipts by Source		**262 793**	**31 864**	**39 376**	**37 525**	**35 644**	**242 601**	**30 252**	**38 465**	**167 856**	**33 495**	**90 946**	**107 435**	**1 210 111**	**1 170 378**	**1 241 566**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		60 000				20 000			109 000	52 339		23 278	23 278	289 336	313 651	327 717
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)													–			
Proceeds on Disposal of Fixed and Intangible Assets																
Short term loans		2											(2)			
Borrowing long term/refinancing		16 214														
Increase (decrease) in consumer deposits		417											76 837	76 837	(75 754)	1 137
Decrease (increase) in non-current receivables													3 441	3 441	(3 639)	(208)
Decrease (increase) in non-current investments													–			
Total Cash Receipts by Source		**339 426**	**31 864**	**39 376**	**37 525**	**55 644**	**242 601**	**30 252**	**147 465**	**220 195**	**33 495**	**114 224**	**210 988**	**1 579 725**	**1 404 636**	**1 570 213**
Cash Payments by Type													–			
Employee related costs		32 378	48 323	31 394	30 574	31 251	30 792	32 215	32 036	30 126	30 430	29 087	29 087	369 571	391 693	404 151
Remuneration of councillors		826	819	807	803	846	774	846	774	804	800	1 284	1 284	15 491	16 088	16 892
Interest paid		240	164	1 629	245	1 332	5 288	1 486	95	4 020	1 345	210	210	2 522	2 648	2 780
Bulk purchases - Electricity		–							–			–	–	–	–	–
Bulk purchases - Water & Sewer		–	17 026	17 271	17 271		16 925		16 228	18 268	17 767	12 149	12 149	145 787	153 076	160 730
Other materials		46	83	483	1 137	192	–		9 966	15 480	11 497	1 715	1 715	–	–	–
Contracted services		4 590	8 721	13 638	14 909	15 785	30 512	4 108	13 638	21 885	23 695	15 319	15 319	–	–	–
Grants and subsidies paid - other municipalities		–							–			–	–	–	–	–
Grants and subsidies paid - other		1 370										1 585	1 585	19 023	19 975	20 973
General expenses		38 529	19 264	20 994	44 034	21 925	70 478	16 175	15 919	15 480	1 595	17 969	17 969	389 175	506 893	541 822
Cash Payments by Type		**77 980**	**94 400**	**86 217**	**108 973**	**71 332**	**154 767**	**54 831**	**88 657**	**106 065**	**87 130**	**79 319**	**79 319**	**941 569**	**1 090 372**	**1 147 348**
Other Cash Flows/Payments by Type																
Capital assets		175										14 218	14 218	252 963	–	–
Repayment of borrowing		35 933			274								1 996	7 986	8 385	8 804
Other Cash Flows/Payments		–											–	–	–	–
Total Cash Payments by Type		**114 088**	**94 400**	**86 217**	**109 247**	**71 332**	**154 767**	**54 831**	**88 657**	**106 065**	**87 130**	**93 536**	**95 533**	**1 202 518**	**1 098 757**	**1 156 153**
NET INCREASE/(DECREASE) IN CASH HELD		**225 338**	**(62 537)**	**(46 841)**	**(71 723)**	**(15 688)**	**87 834**	**(24 579)**	**58 808**	**114 130**	**(53 634)**	**20 688**	**115 456**	**377 206**	**305 879**	**414 060**
Cash/cash equivalents at the month/year beginning:		46 467	271 805	209 268	162 427	90 704	75 016	162 850	138 272	197 080	311 210	257 576	278 264	46 467	423 673	729 552
Cash/cash equivalents at the month/year end:		271 805	209 268	162 427	90 704	75 016	162 850	138 272	197 080	311 210	257 576	278 264	393 720	423 673	729 552	1 143 612

DC21 Ugu - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates								–		
Service charges - electricity revenue								–		
Service charges - water revenue			552 868	474 097	25 844	207 080	395 081	(188 001)	-48%	172 566
Service charges - sanitation revenue			93 508	93 508	9 273	70 629	77 923	(7 294)	-9%	58 858
Service charges - refuse revenue								–		
Rental of facilities and equipment			617	740	33	145	616	(471)	-76%	121
Interest earned - external investments			2 535	2 535	768	2 520	2 113	408	19%	2 100
Interest earned - outstanding debtors			765	1 840	3 683	19 857	1 533	18 324	1195%	16 548
Dividends received			–	–	–	3 413	–	3 413	#DIV/0!	2 844
Fines, penalties and forfeits			8	8	–	–	6	(6)	-100%	–
Licences and permits			400	500	–	–	417	(417)	-100%	–
Agency services			–	–	–	–	–	–		–
Transfers and subsidies			499 502	538 854	1 038	567 904	449 045	118 859	26%	473 254
Other revenue			8 800	92 612	1 006	5 084	77 177	(72 093)	-93%	4 237
Gains					–		–	–		–
Total Revenue (excluding capital transfers and contributions)		**–**	**1 159 002**	**1 204 693**	**41 646**	**876 633**	**1 003 911**	**(127 278)**	**-13%**	**730 527**
Expenditure By Type										
Employee related costs			373 041	393 603	30 430	300 661	328 003	(27 342)	-8%	250 551
Remuneration of councillors			15 414	9 997	800	7 317	8 331	(1 014)	-12%	6 098
Debt impairment			40 314	32 814	120	77	27 345	(27 268)	-100%	64
Depreciation & asset impairment			169 763	152 554	–	107 553	127 128	(19 576)	-15%	89 627
Finance charges			2 522	6 522	1 345	11 050	5 435	5 615	103%	9 208
Bulk purchases			145 787	143 838	35 398	73 317	119 865	(46 547)	-39%	61 098
Other materials			20 580	16 336	880	6 911	13 613	(6 702)	-49%	5 759
Contracted services			179 720	186 895	9 915	88 282	155 746	(67 464)	-43%	73 568
Transfers and subsidies			19 023	19 323	1 370	2 741	16 103	(13 362)	-83%	2 284
Other expenditure			309 171	227 982	13 989	66 106	189 985	(123 879)	-65%	55 088
Losses			–	–	(0)	–	–	–		–
Total Expenditure		**–**	**1 275 335**	**1 189 863**	**94 248**	**664 015**	**991 553**	**(327 538)**	**-33%**	**553 345**
Surplus/(Deficit)		–	(116 333)	14 830	(52 602)	212 618	12 358	200 260	1620%	177 182
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			279 336	228 191	11 029	90 754	190 159	(99 405)	-52%	68 066
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)										
Transfers and subsidies - capital (in-kind - all)								–		
Surplus/(Deficit) after capital transfers & contributions		–	163 003	243 021	(41 573)	303 373	202 517	100 855	50%	245 248
Taxation								–		
Surplus/(Deficit) after taxation		**–**	**163 003**	**243 021**	**(41 573)**	**303 373**	**202 517**	**100 855**	**50%**	**245 248**

DC21 Ugu - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M10 April

Month	2019/20	Budget Year 2020/21							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July		22 252	21 064	26 552	26 552	21 064	(5 488)	-26.1%	10%
August		22 252	21 064	–		42 127	–		
September		22 252	21 064	–		63 191	–		
October		22 252	21 064	12 986	12 986	84 254	71 268	84.6%	5%
November		22 252	21 064	10 765	10 765	105 318	94 553	89.8%	4%
December		22 252	21 064	22 351	22 351	126 381	104 030	82.3%	8%
January		22 252	21 064	1 871	1 871	147 445	145 574	98.7%	1%
February		22 252	21 064	5 791	5 791	168 509	162 718	96.6%	2%
March		22 252	21 064	5 805	5 805	189 572	183 768	96.9%	2%
April		22 252	21 064	25 484	25 484	210 636	185 152	87.9%	0
May		22 252	21 064			231 699	–		
June		31 155	21 064			252 763	–		
Total Capital expenditure	–	**275 923**	**252 763**	**111 605**					

DC21 Ugu - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

Description R thousands	Ref 1	2019/20 Audited Outcome	Budget Year 2020/21 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	203 828	114 744	5 650	49 601	95 620	46 019	48.1%	41 334
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		–	153 299	91 365	2 879	31 969	76 137	44 168	58.0%	26 641
Dams and Weirs				–	–	–	–	–		–
Boreholes				7 900	–	2 262	6 583	4 322	65.6%	1 885
Reservoirs				1 000	–	300	833	533	64.0%	250
Pump Stations				2 615	–	2 250	2 179	(71)	-3.2%	1 875
Water Treatment Works			153 299	19 866	1 335	20 407	16 555	(3 852)	-23.3%	17 006
Bulk Mains				35 050	–	4 945	29 208	24 263	83.1%	4 121
Distribution				24 934	1 543	1 805	20 778	18 974	91.3%	1 504
Distribution Points				–	–		–	–		–
PRV Stations				–	–		–	–		–
Capital Spares				–	–		–	–		–
Sanitation Infrastructure		–	50 529	23 198	2 771	17 631	19 332	1 700	8.8%	14 693
Pump Station				6 768	–	2 534	5 640	3 106	55.1%	2 112
Reticulation				3 511	–		2 926	2 926	100.0%	–
Waste Water Treatment Works			50 529	12 919	2 771	15 097	10 766	(4 332)	-40.2%	12 581
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		–	–	181	–	–	151	151	100.0%	–
Data Centres				181			151	151	100.0%	–
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								–		
Purls								–		
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		–	**22 000**	**9 200**	**192**	**192**	**7 667**	**7 474**	**97.5%**	**160**
Operational Buildings		–	22 000	9 200	192	192	7 667	7 474	**97.5%**	160
Municipal Offices			22 000	9 200	192	192	7 667	7 474	97.5%	160
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		–	**1 800**	–	–	–	–	–		–
Servitudes								–		
Licences and Rights		–	1 800	–	–	–	–	–		–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications			1 800			–	–	–		–
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	**2 150**	**1 600**	**79**	**101**	**1 333**	**1 232**	92.4%	**84**
Computer Equipment			2 150	1 600	79	101	1 333	1 232	92.4%	84
Furniture and Office Equipment		–	–	**800**	–	–	–	–		–
Furniture and Office Equipment				800				–		
Machinery and Equipment		–	–	**12 000**	**114**	**114**	**10 000**	**9 886**	98.9%	**95**
Machinery and Equipment				12 000	114	114	10 000	9 886	98.9%	95
Transport Assets		–	**5 000**	**8 000**	–	–	**6 667**	**6 667**	100.0%	–
Transport Assets			5 000	8 000		–	6 667	6 667	100.0%	–
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on new assets	1	–	**234 778**	**148 344**	**6 034**	**50 008**	**121 286**	**71 279**	**58.8%**	**41 673**

DC21 Ugu - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

Description	Ref	2019/20 Audited Outcome	Budget Year 2020/21 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	41 145	29 500	–	–	24 583	24 583	100.0%	–
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		–	36 145	29 500	–	–	24 583	24 583	100.0%	–
Dams and Weirs								–		
Boreholes						–		–		
Reservoirs						–		–		
Pump Stations								–		
Water Treatment Works			36 145			–	–	–		–
Bulk Mains						–		–		
Distribution						–		–		
Distribution Points				29 500			24 583	24 583	100.0%	–
PRV Stations								–		
Capital Spares					–			–		
Sanitation Infrastructure		–	5 000	–	–	–	–	–		–
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works			5 000			–	–	–		–
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								–		
Purls								–		
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 Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications								–		
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment						–		–		
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
Transport Assets		–	–	**7 500**	–	–	**6 250**	**6 250**	100.0%	–
Transport Assets				7 500			6 250	6 250	100.0%	–
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on renewal of existing assets	1	–	**41 145**	**37 000**	–	–	**30 833**	**30 833**	**100.0%**	–
check balance		-	-	-109 609 422	-19 449 398	-50 678 978	-92 007 852			-42 232 482

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 (SC13e) must reconcile to total capital expenditure in Table C5

DC21 Ugu - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	53 351	39 494	1 421	13 924	32 492	18 568	57.1%	10 443
Roads Infrastructure		–	5 798	2 416	173	331	2 014	1 682	83.5%	249
Roads			3 798	2 416	173	331	2 014	1 682	83.5%	249
Road Structures			2 000			–	–	–		–
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	1 000	780	–	195	233	39	16.6%	146
Power Plants				280			233	233	100.0%	–
HV Substations				–				–		
HV Switching Station				–				–		
HV Transmission Conductors				–				–		
MV Substations				–				–		
MV Switching Stations				–				–		
MV Networks			1 000	–		195	–	(195)	#DIV/0!	146
LV Networks				500				–		
Capital Spares				–				–		
Water Supply Infrastructure		–	45 863	33 999	1 179	11 851	28 333	16 482	58.2%	8 888
Dams and Weirs			–	–	–	–	–	–		–
Boreholes			6 500	573	3	19	477	459	96.1%	14
Reservoirs			1 500	1 500	–	574	1 250	676	54.1%	431
Pump Stations			2 745	2 745	–	470	2 288	1 818	79.5%	352
Water Treatment Works			10 750	12 597	1 040	7 987	10 497	2 511	23.9%	5 990
Bulk Mains			–	–	–	–	–	–		–
Distribution			17 367	12 858	136	497	10 715	10 218	95.4%	373
Distribution Points			–	–	–	–	–	–		–
PRV Stations			7 000	3 726	–	2 305	3 105	801	25.8%	1 728
Capital Spares			–	–	–	–	–	–		–
Sanitation Infrastructure		–	600	2 295	69	1 547	1 913	365	19.1%	1 161
Pump Station			225	225		42	188	146	77.7%	31
Reticulation			–	120		–	100	100	100.0%	–
Waste Water Treatment Works			375	–		–	–	–		–
Outfall Sewers			–	–		–	–	–		–
Toilet Facilities			–	1 950	69	1 506	1 625	119	7.3%	1 129
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		–	90	3	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers			90			–	–	–		–
Capital Spares				3				–		
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls								–		
Centres								–		
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		

Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
Purls								–		
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		–	**1 870**	**1 890**	–	**148**	**1 575**	1 427	90.6%	**111**
Revenue Generating		–	1 870	1 890	–	148	1 575	1 427	**90.6%**	111
Improved Property			1 870	1 890		148	1 575	1 427	90.6%	111
Unimproved Property					–			–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		–	**1 400**	**7 135**	**329**	**702**	**5 946**	**5 244**	**88.2%**	**527**
Operational Buildings		–	1 400	7 135	329	702	5 946	5 244	**88.2%**	527
Municipal Offices			1 400	4 400	329	702	3 667	2 964	80.8%	527
Pay/Enquiry Points				–			–	–		–
Building Plan Offices				–			–	–		–
Workshops				–			–	–		–
Yards				2 685			2 238	2 238	100.0%	–
Stores				–			–	–		–
Laboratories				–			–	–		–
Training Centres				–			–	–		–
Manufacturing Plant				50			42	42	100.0%	–
Depots				–			–	–		–
Capital Spares				–			–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	**1 017**	**3 167**	**145**	**871**	**2 639**	**1 768**	67.0%	**653**
Servitudes								–		
Licences and Rights		–	1 017	3 167	145	871	2 639	1 768	**67.0%**	653
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications			1 017	3 167	145	871	2 639	1 768	67.0%	653
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment								–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
Machinery and Equipment		–	**9 620**	**870**	**3**	**438**	**725**	**287**	39.6%	**328**
Machinery and Equipment			9 620	870	3	438	725	287	39.6%	328
Transport Assets		–	**12 000**	**15 566**	**1 323**	**4 331**	**12 971**	**8 641**	66.6%	**3 248**
Transport Assets			12 000	15 566	1 323	4 331	12 971	8 641	66.6%	3 248
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Repairs and Maintenance Expenditure	1	–	**79 258**	**68 121**	**3 220**	**20 414**	**56 348**	**35 934**	**63.8%**	**15 311**

DC21 Ugu - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M10 April

Description	Ref	2019/20 Audited Outcome	Budget Year 2020/21 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		–	161 736	140 054	216	45 652	116 711	71 060	60.9%	38 043
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		–	130 167	–	–	27 265	–	(27 265)	#DIV/0!	22 721
Dams and Weirs			1 782			–	–	–		–
Boreholes			2			–	–	–		–
Reservoirs			30 922			27 265	–	(27 265)	#DIV/0!	22 721
Pump Stations			10 671			–	–	–		–
Water Treatment Works			5 618			–	–	–		–
Bulk Mains			52 297			–	–	–		–
Distribution			28 759			–	–	–		–
Distribution Points			46			–	–	–		–
PRV Stations			–			–	–	–		–
Capital Spares			68			–	–	–		–
Sanitation Infrastructure		–	31 569	140 054	215	18 382	116 711	98 329	84.2%	15 319
Pump Station			1 538			–	–	–		–
Reticulation			4 599	140 054	215	18 382	116 711	98 329	84.2%	15 319
Waste Water Treatment Works			25 082			–	–	–		–
Outfall Sewers			350			–	–	–		–
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		–	–	–	–	1	–	(1)	#DIV/0!	1
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares						1	–	(1)	#DIV/0!	1
Information and Communication Infrastructure		–	–	–	1	4	–	(4)	#DIV/0!	3
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares					1	4	–	(4)	#DIV/0!	3
Community Assets		–	–	–	–	1	–	(1)	#DIV/0!	1
Community Facilities		–	–	–	–	–	–	–		–
Halls								–		
Centres								–		
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		

Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
Purls								–		
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities								–		
Markets								–		
Stalls								–		
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares								–		
Sport and Recreation Facilities		–	–	–	–	1	–	(1)	#DIV/0!	1
Indoor Facilities								–		
Outdoor Facilities								–		
Capital Spares						1	–	(1)	#DIV/0!	1
Heritage assets		–	–	–	–	–	–	–		–
Monuments								–		
Historic Buildings								–		
Works of Art								–		
Conservation Areas								–		
Other Heritage								–		
Investment properties		–	–	**10 455**	–	**38 878**	**8 713**	(30 165)	-346 2%	**32 398**
Revenue Generating		–	–	10 455	–	38 878	8 713	(30 165)	**-346.2%**	32 398
Improved Property				10 455		38 878	8 713	(30 165)	-346 2%	32 398
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		–	**1 723**	–	**12 960**	**52 499**	–	**(52 499)**	**#DIV/0!**	**43 749**
Operational Buildings		–	1 723	–	12 960	52 499	–	(52 499)	**#DIV/0!**	43 749
Municipal Offices			1 723		12 959	52 498	–	(52 498)	#DIV/0!	43 749
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores								–		
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares					1	1	–	(1)	#DIV/0!	
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	**2 117**	–	**222**	**2 330**	–	**(2 330)**	#DIV/0!	**1 942**
Servitudes								–		
Licences and Rights		–	2 117	–	222	2 330	–	(2 330)	**#DIV/0!**	1 942
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications			2 117		222	2 330	–	(2 330)	#DIV/0!	1 942
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	**605**	–	**6**	**26**	–	**(26)**	#DIV/0!	**22**
Computer Equipment			605		6	26	–	(26)	#DIV/0!	22
Furniture and Office Equipment		–	**628**	–	**7**	**25**	–	**(25)**	#DIV/0!	**21**
Furniture and Office Equipment			628		7	25	–	(25)	#DIV/0!	21
Machinery and Equipment		–	**92**	–	**1 696**	**13 441**	–	**(13 441)**	#DIV/0!	**11 201**
Machinery and Equipment			92		1 696	13 441	–	(13 441)	#DIV/0!	11 201
Transport Assets		–	**2 862**	–	**6**	**23**	–	**(23)**	#DIV/0!	**17**
Transport Assets			2 862		6	23	–	(23)	#DIV/0!	17
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Depreciation	1	–	**169 763**	**150 509**	**15 112**	**152 875**	**125 424**	**(27 451)**	**-21.9%**	**127 393**

Ugu District Municipality

Quality Certificate

I, Sibusiso Sithole, 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 **April** 2021 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name ______________________________

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature ______________________________

Date 14/5/2021