Ugu District Municipality

Treasury Department

CONSOLIDATED BUDGET IMPLEMENTATION REPORTS IN TERMS OF S71OF THE MFMA FOR THE PERIOD ENDED 31 JANUARY 2016

PREPARED BY :SIBONGILE MBILI
GENERAL MANAGER: TREASURY

DATE : 15 FEBRUARY 2016

UGU DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE UGU DISTRICT MUNICIPAL COUNCIL HELD ON 24 MARCH 2016

9.5 **Monthly Budget Statements – January 2016**

The General Manager: Treasury took members through the item.

Following discussion,

It was unanimously

RESOLVED:

(a) That the Monthly Budget Statements for the month of January 2016 and the supporting documents as presented be and are hereby **NOTED**.

(b) That the Monthly Budget Statements for the month of January 2016 and the supporting documents be submitted to the Provincial and National Treasury in both electronic and hard copies.

CERTIFIED A TRUE COPY OF THE ORIGINAL

Vtsako

VP TSAKO
GENERAL MANAGER: CORPORATE SERVICES

UGU DISTRICT MUNICIPALITY

TREASURY DEPARTMENT

Month-ended: - **31 JANUARY 2016**

1. **EXECUTIVE SUMMARY**

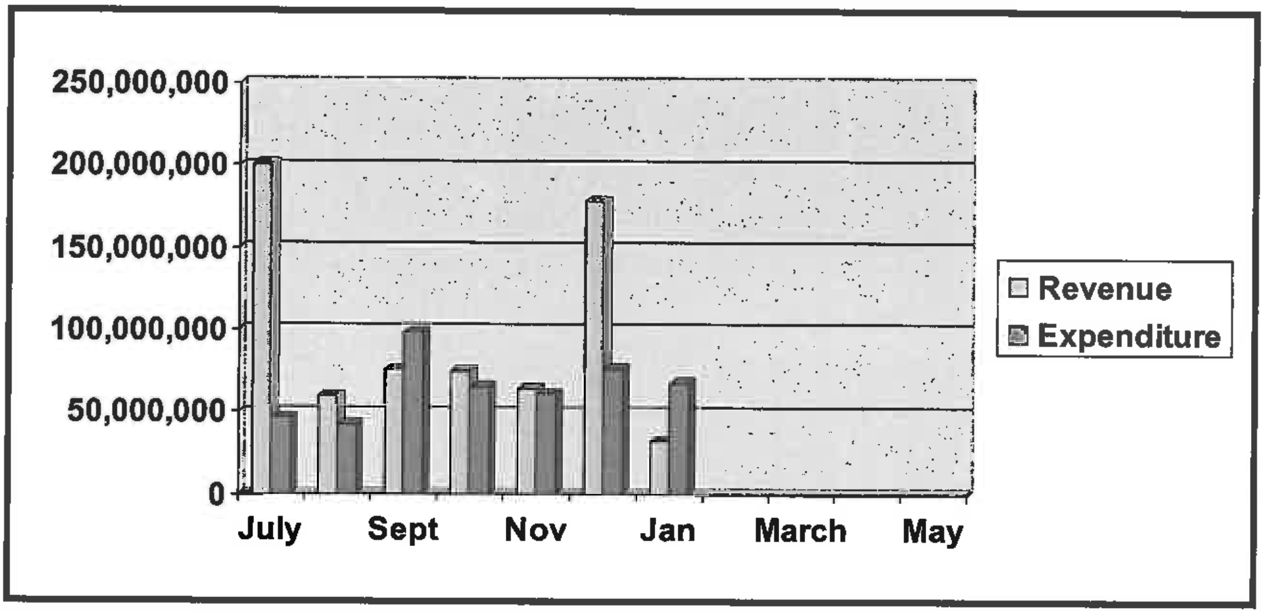
This report is based upon financial information available at the time of preparation. The provisional financial results for the month ended 31 JANUARY 2016 are summarised below.

1.1. Statement of Financial Performance (SFP)

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

The summary report indicates the following:-

	Annual Budget	Year to Date Budget	Year to Date Actuals	Variance Fav(Unfav)	% Variance
Total Revenue by Source	1 162 852 024	678 330 347	684 086 721	5 756 374	0.50%
Total Operating Expenditure	804 588 340	469 343 198	456 752 669	-12 590 529	-1.56%



The major operating revenue variances against budget are:

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

The major operating expenditure variances against budget are:

- Debt Impairment;
- Depreciation, and
- Finance Charges

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

1.2 Capital Expenditure

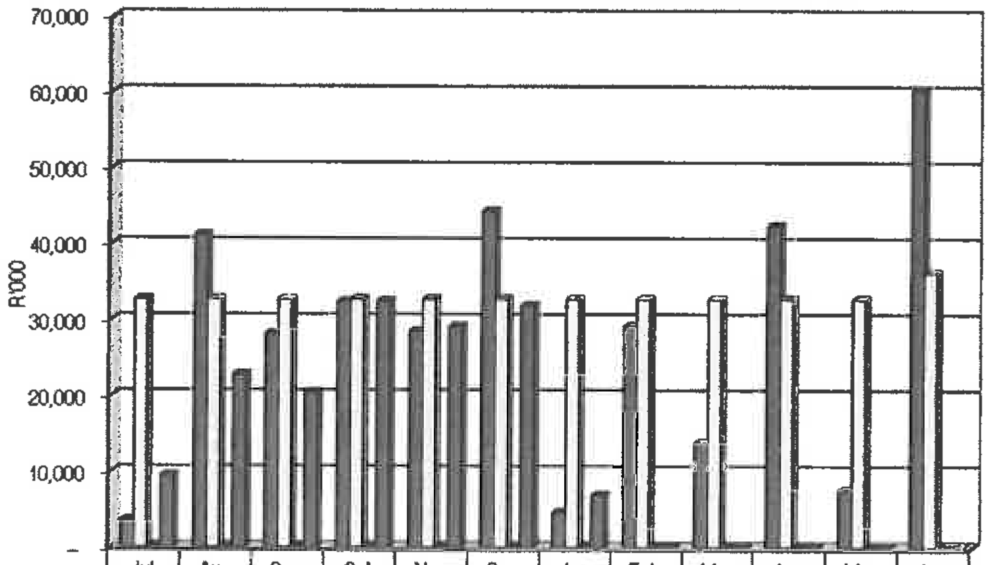
The Capital Expenditure report shown in Table C5 has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised by municipal vote. The summary report indicates the following:

Description	Annual Budget	Year to Date Budget	Year to Date Actuals	Variance Fav (Unfav)	% Variance
Total Capital Expenditure	396 652 920	231 380 870	153 257 946	-78 122 924	-19.70%

As at the end of January 2016, the municipality had spent 38.64% of its capital budget.

Chart C1 reflects monthly projections of budgeted capital expenditure against actual expenditure for the current year (2015/2016), compared to a trend followed in the previous year, 2014/2015.

√Chart C1 2014/15 Capital Expenditure monthly trend: actual vs target



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2014/15	3,644	41,225	28,173	32,426	28,546	44,335	4,642	29,191	13,839	42,463	7,654	60,336
Original Budget	32,763	32,763	32,763	32,763	32,763	32,763	32,763	32,763	32,763	32,763	32,763	36,262
Adjusted Budget	-	-	-	-	-	-	-	-	-	-	-	-
Monthly actual	9,499	22,822	20,464	32,471	29,139	31,924	6,939	-	-	-	-	-

The table below reflects a trend since 2010/2011 financial year up to the previous financial year, 2014/2015.

Description	2010/11	2011/12	2012/13	2013/14	2014/15
Budget	315,702,681	335,092,217	282,068,275	342,664,462	393,204,664
Actual	202,671,797	247,162,181	191,179,897	308,818,290	336,473,767
% spent	64.20%	73.76%	67.78%	90.12%	85.57%
% growth - budget	-24.42%	6.14%	-15.82%	21.48%	14.75%
% growth - actual	-46.53%	21.95%	-22.65%	61.53%	8.96%

Cash Flow Statement

Detail	M01 July '15	M02 Aug '15	M03 Sept '15	M04 Oct '15	M05 Nov '15	M06 Dec'15	M07 Jan '16	M08 Feb '16	M09 March '16	M10 April '16	M11 May '16	M12 June '16
Cash Receipts by Source												
Service charges - water revenue	28,255,867	25,315,404	28,041,040	26,507,587	25,426,875	27,724,617	22,904,397	21,234,628	21,234,628	21,234,628	21,234,628	28,266,859
Service charges - sanitation revenue								7,759,576	7,759,576	7,759,576	7,759,576	8,374,410
Rental of facilities and equipment	131,161	23,140	282,810	179,471	24,115	117,109	43,159	107,394	107,394	107,394	107,394	86,505
Interest earned - external investments	239,442	157,602	455,950	376,269	329,864	567,511	603,178	399,152	399,152	399,152	399,152	558,861
Interest earned - outstanding debtors								260,753	260,753	260,753	260,753	521,505
Transfer receipts - operational	155,907,578	730,000	1,512,621	1,024,604	112,542,000	93,480		0	88,479,450	0	0	4,882,736
Other revenue	7,874,178	2,787,420	970,237	704,946	9,141,472	4,301,149	2,633,425	569,843	569,843	569,843	569,843	-6,732,722
Cash Receipts by Source	192,408,226	29,013,566	31,262,658	28,792,877	147,464,326	32,803,867	26,184,158	30,331,346	118,810,796	30,331,346	30,331,346	35,958,154
Other Cash Flows/Receipts by Source												
Transfer receipts - capital	32,332,183	98,000,000	0	0	129,047,000	7,673,385	25,024,000	0	77,325,120	0	0	107,432,217
Short term loans		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Borrowing long term/refinancing		0	0	0	0	0		0	0	0	0	
Increase (decrease) in consumer deposits	55,297	60,290	47,255	1,782	45,143	30,588	-154,121	81,585	81,585	81,585	81,585	107,873
Decrease (Increase) in non-current debtors	0											
Decrease (increase) other non-current receivable	0	0	0	0	0	0	0	0	0	0	0	0
Decrease (increase) in non-current investments	0	0	0	0	0	0	0	0	0	0		
Total Cash Receipts by Source	**224,795,706**	**127,073,856**	**31,309,913**	**28,794,659**	**276,556,469**	**40,507,840**	**51,054,037**	**30,412,931**	**196,217,501**	**30,412,931**	**30,412,931**	**143,498,244**
Cash Payments by Type												
Employee related costs	15,760,474	31,276,598	26,548,427	24,400,794	23,529,507	23,635,065	24,103,026	23,084,461	23,084,461	23,084,461	23,084,461	35,408,447
Remuneration of councillors	710,625	717,084	729,742	703,703	681,739	715,727	959,908	826,349	826,349	826,349	826,349	942,073
Interest paid	298,376	642,140	1,078,411	244,025	224	2,695,530	2,545	157,933	4,422,118	157,933	157,933	4,281,675
Bulk purchases - Water & Sewer	1,800,113	10,270,217	5,353,591	5,985,534	5,712,755	5,009,368	5,534,570	5,290,313	5,290,313	5,290,313	5,290,313	13,370,167
Other materials	79,730	113,852	25,513	79,078	273,881	103,395	606,759	692,617	692,617	692,617	692,617	2,061,087
Contracted services	1,631,609	1,772,401	2,726,443	2,229,099	1,554,509	1,864,588	3,176,300	1,624,665	1,624,665	1,624,665	1,624,665	4,587,016
Grants and subsidies paid - other	1,690,553	2,054,047	3,442,744	1,890,763	1,299,217	5,681,853	1,812,516	7,932,490	7,932,490	7,932,490	7,932,490	14,174,427
General expenses	14,088,627	15,938,450	20,715,397	16,656,891	12,774,304	23,106,489	15,633,196	16,207,468	16,207,468	16,207,468	16,207,468	18,326,308
Cash Payments by Type	**36,060,107**	**62,784,789**	**60,620,268**	**52,189,887**	**45,826,136**	**62,812,015**	**51,828,819**	**55,816,296**	**60,080,481**	**55,816,296**	**55,816,296**	**93,151,200**
Other Cash Flows/Payments by Type												
Capital assets	19,730,398	37,700,487	23,421,817	36,772,861	33,191,600	36,383,388	7,870,945	23,711,895	23,711,895	23,711,895	23,711,895	81,045,154
Repayment of borrowing	349,652	520,792	2,306,870	518,810	307,095	3,666,861	307,095		4,688,419			4,338,767
Consumer refunds	0	0	0									
Total Cash Payments by Type	**56,140,157**	**101,006,068**	**86,348,956**	**89,481,558**	**79,324,831**	**102,862,264**	**60,006,859**	**79,528,191**	**88,480,795**	**79,528,191**	**79,528,191**	**178,535,121**
Net Increase/(Decrease) in Cash Held	168,655,549	26,067,788	-55,039,043	-60,686,899	197,231,638	-62,354,424	-8,952,821	-49,115,260	107,736,706	-49,115,260	-49,115,260	-35,036,877
Cash/cash equivalents at the month/year begin:	198,085,985	366,741,534	392,809,322	337,770,279	277,083,380	474,315,018	411,960,594	403,007,773	353,892,513	461,629,219	412,513,959	363,398,699
Cash/cash equivalents at the month/year end:	**366,741,534**	**392,809,322**	**337,770,279**	**277,083,380**	**474,315,018**	**411,960,594**	**403,007,773**	**353,892,513**	**461,629,219**	**412,513,959**	**363,398,699**	**328,361,822**

1.3 Bank Reconciliations

JANUARY 2016

Bank Account name	Bank		Bank statement balance	Reconciling cheques outstanding	Reconciling items **deposits not receipted**	Cash book balance
ACB	Absa		854,100.08		-23,935.24	830,164.84
Salary	Absa		91,170.15	-27,839.13		63,331.02
General	Absa		-1,604,394.99	-695,952.24	-2,502,608.61	-4,802,955.84
Deposit	Absa		1,144,155.90		-1,116,026.08	28,129.82
Primary	Absa		25,143.23		-23,479.01	1,664.22
Ugu conditional grant acc	Absa		111,664,667.11			111,664,667.11
Ugu Call Account	Absa		2,335,061.62			2,335,061.62
FNB Investment	FNB-S		18,266.49			18,266.49
Absa Investment2	Absa-S		479.45			479.45
Group life	Absa		4,198,166.06	-35,620.90		4,162,545.16
Mig Call	Absa		39,986,124.73			39,986,124.73
Mig Chq	Absa		-1,279,705.22			-1,279,705.22
Investec Inv	Investec		85,000,000.00			85,000,000.00
Std Bank -Inv	Std Bank		55,000,000.00			55,000,000.00
FNB Investment	FNB		60,000,000.00			60,000,000.00
Nedbank Investment	Nedbank		50,000,000.00			50,000,000.00
						-
			407,433,234.61			403,007,773.40

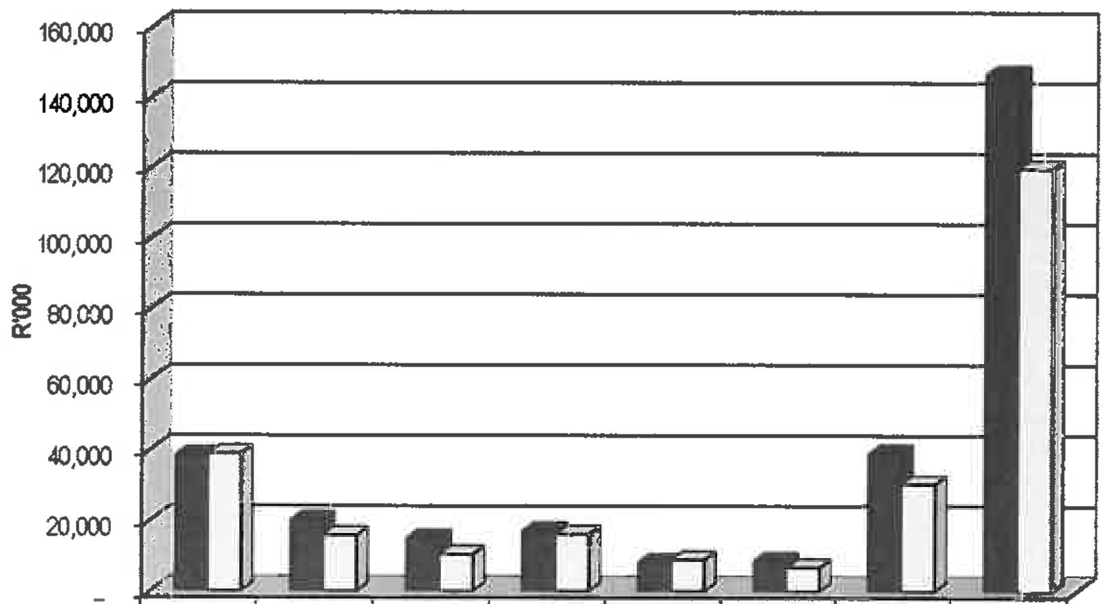
1.4 Outstanding Debtors

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 R294 013 817 as at the end of January 2016 which has increased by 2.24% from the December 2015 total of R 287 583 755

The consumer debtors amounted to R284 325 498

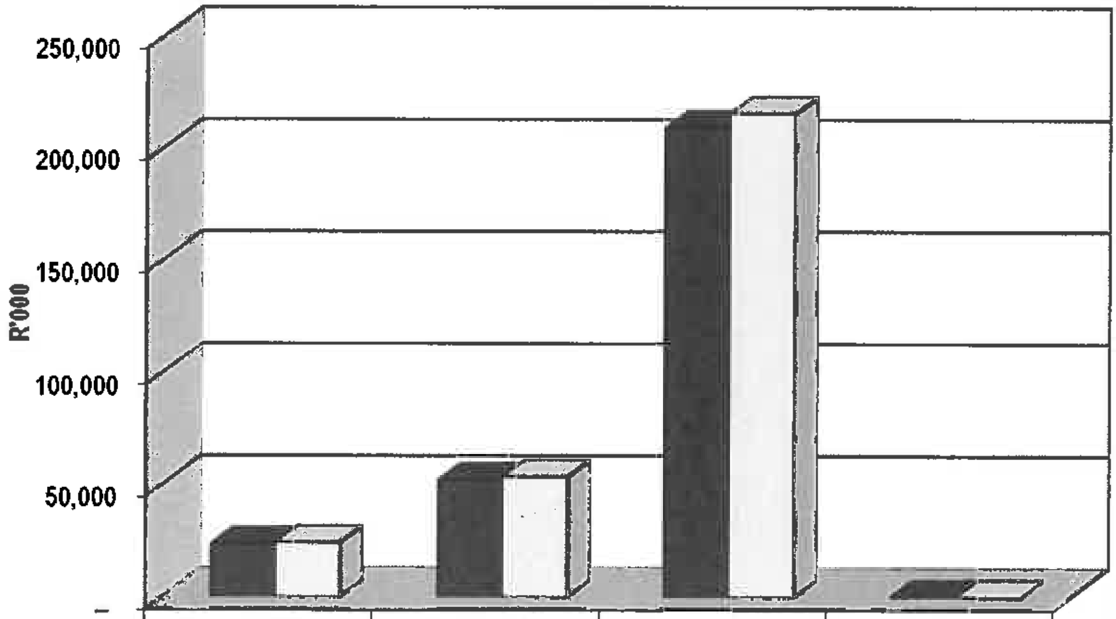
The chart below contains debtors ageing for the month of January 2016 compared to the ageing as at the end of January 2015.

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 2015/16	38,520	20,262	15,069	17,165	8,311	8,704	39,206	146,795
□ 2014/15	39,076	15,897	10,472	16,202	8,988	6,728	30,441	119,852

DEBTORS BY CUSTOMER GROUP



	Organs of State	Commercial	Households	Other
■ 2014/15	23,560	52,141	209,361	149
□ Budget Year 2015/16	24,289	53,754	215,836	154

Consumer Debtors Reconciliation

Gross Opening Balance as at 31 January 2016	294, 013 ,755
Less Allowance for Impairment	170,378,206
Net Balance	**123,635,549**

The table below show Debtors ageing by top Ten Organs of State									
DEPARTMENTAL	TOTAL_AMOUNT_WIT	AGE_0_30	AGE_30_60	AGE_61_90	AGE_91_120	AGE_121_150	AGE_151_180	AGE_181_360	AGE_ABOVE_360
Department of Education	41,382.83	13,915.32	11,179.25	1,559.76	4,398.43	263.37	262.77	1,688.62	8,115.31
Department of Education S20	17,261.06	8,968.06	8,293.00	-	-	-	-	-	-
Department of Education S21	2,001,183.82	420,524.69	187,174.86	120,047.94	120,945.19	137,859.14	85,194.02	717,321.56	212,116.42
Department of Health	2,956,791.38	686,024.67	652,430.85	549,790.31	449,574.29	229,156.55	10,852.26	79,209.76	299,752.69
Department of Housing	380,755.84	10,257.61	1,562.46	1,578.69	40,955.99	1,971.34	1,971.34	10,895.35	311,563.06
Department of Public Works	1,639,241.32	625,295.90	404,934.02	98,401.07	44,349.54	6,150.29	6,187.39	49,501.46	404,421.65
Department of Social Welfare	61,779.40	10,231.67	2,797.05	1,427.68	1,427.68	1,427.68	1,427.68	8,105.25	34,934.71
Department of Transport	372,432.85	93,839.28	64,506.43	51,501.85	109,820.80	650.38	439.21	2,516.69	49,158.21
Ezinqoleni LM	95,150.44	5,152.21	4,928.88	4,487.17	4,335.50	4,487.17	4,487.17	24,737.22	42,535.12
Harry Gwala DM	123,464.23	-	-	123,464.23	-	-	-	-	-
Hibiscus Coast Municipality	4,684,169.41	1,065,981.45	1,169,087.05	807,483.37	323,373.63	103,271.40	241,087.92	563,400.14	410,484.45
Telkom SA	15,677.05	2,512.11	619.93	129.42	454.92	368.33	368.33	1,703.26	9,520.75
Transnet	106,251.09	35,261.98	13,100.96	13,640.31	10,749.92	1,092.57	868.53	3,232.64	28,304.18
Umdoni LM	848,290.54	281,558.55	348,020.62	16,553.05	17,869.37	2,782.71	2,042.82	13,788.97	165,674.45
Umuziwabantu LM	593,252.17	61,692.33	46,203.57	43,729.06	50,137.87	48,290.36	46,295.88	201,702.10	95,201.00
Umzumbe LM	713.04	118.53	118.53	99.27	79.02	79.02	79.02	139.65	-
Vulamehlo LM	7,826.97	5,212.97	-	-	-	-	-	-	2,614.00
	13,945,623.44	**3,326,547.33**	**2,914,957.46**	**1,833,893.18**	**1,178,472.15**	**537,850.31**	**401,564.34**	**1,677,942.67**	**2,074,396.00**

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

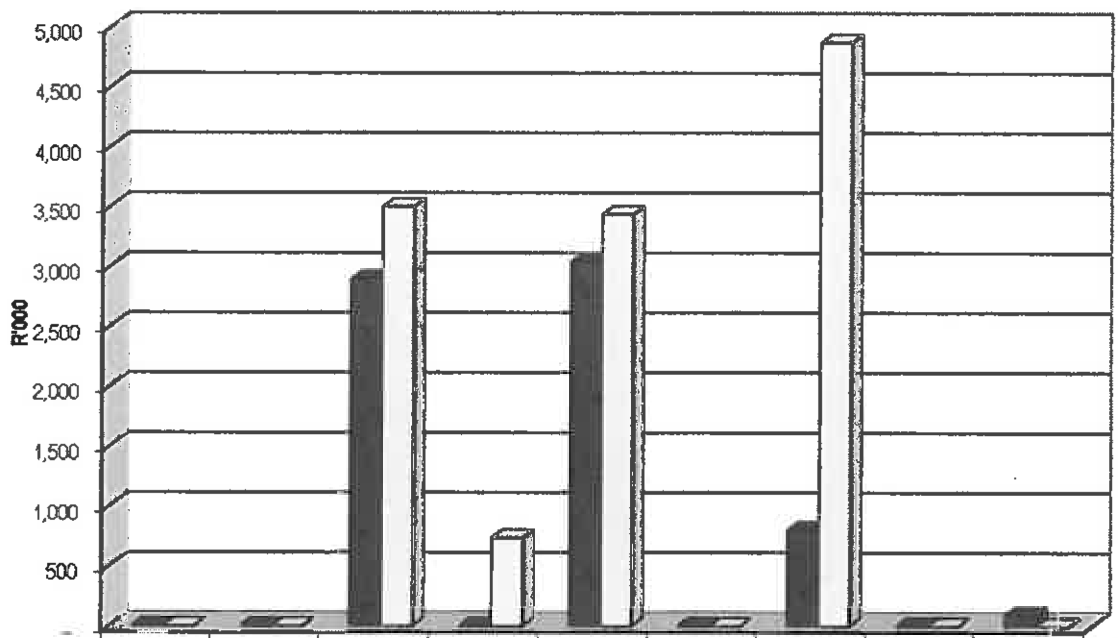
The following actions have been taken to Intensify the implementation of the credit control policy;

- Using telephone and SMS to remind customers about their outstanding accounts
- Government departments in arrears have payment arrangements in place which are constantly monitored on a monthly basis
- Posting and Hand delivering notifications(reminders) to customers that are in arrears about the status of their accounts
- Signing payment arrangements with customers who cannot afford to pay their accounts in full
- Making deductions in Employee Salaries for all outstanding monies due to their accounts
- Disconnecting all business accounts that are in arrears more than 60 days
- Restricting consumer accounts in arrears more than 60 days
- Handing customers over for collection that are not responding to either disconnection or restriction
- Conducting Indigent road shows in all 6 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 R 12 555 077 as at the end of January 2016 which has increased by 11.29% from December 2015 total of R11 281 617

Creditors Age Analysis



	Bulk Electricity	Bulk Water	PAYE deductions	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Other
2014/15	–	–	2,898	–	3,045	–	808	–	96
Budget Year 2015/16	–	–	3,501	742	3,438	–	4,874	–	–

1.6. Investment Portfolio

Table SC5 contains investments by maturity as at 31 January 2016 The table below shows the movement in total investments of the municipality for the month of January 2016.

Total Investments at the beginning of the month	328,383,193
Add: Investments made	
Less: Investments realised	-23,363,185
Investments as at the end of the month	305,020,008

Jan-16					
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 end of the month**
FI 'nvestment	30/60/90 day Notice		60,000,000.00	-	60,000,000.00
First National Bank	One day Notice	Daily Call Account	18,266.49	-	18,266.49
NEDBANK	30/60/90 day Notic	Daily Call Account	50,000,000.00	-	50,000,000.00
Investec	30/60/90 day Notice		85,000,000.00	-	85,000,000.00
ABSA Bank CALL MIG	One day Notice	Daily Call Account	41,810,955.76	(1,824,831.03)	39,986,124.73
STD investment	30/60/90 day Notice		55,000,000.00	-	55,000,000.00
ABSA Bank CALL	One day Notice	Daily Call Account	22,572,764.51	(20,237,702.89)	2,335,061.62
ABSA	One day Notice	Daily Call Account	479.45	-	479.45
Entities			13,980,726.16	(1,300,650.84)	12,680,075.32
Municipality sub-total			**328,383,192.37**	**-23,363,184.76**	**305,020,007.61**

2. MONTHLY WITHDRAWALS FROM MUNICIPAL BANK ACCOUNTS

Computer Generated Cheques – Main Account		552 447.91
Manual Cheque Book – Main Account		20 068.21
Salary Cheques		204 197.47
MIG		1 370 049.78
Group Life Scheme Cheques		35 620.90
Electronic Fund Transfers	Main Account	36 300 176.57
	Salary Account	20 179 385.49
Total		**58 661 946.33**

3. UGU FRESH PRODUCE MARKET

STATEMENT OF FINANCIAL PERFORMANCE - 31 January 2016

CURRENT YEAR 2015/2016

DESCRIPTION	Budget	YTD BUDGET	MONTHLY ACTUAL	YTD ACTUAL	YTD VARIANCE (R)	YTD %VARIANCE
Operating Revenue By Source						
Rental - Ugu Market	600,000	350,000	60,469	523,138	-173,138	-49.47%
	600,000	**350,000**	**60,469**	**523,138**	**-173,138**	**-49.47%**
Operating Expenditure						
Repairs & Maintanance	150,000	87,500	0	0	87,500	100.00%
Interest Paid	20,981	12,239	0	0	12,239	100.00%
Electricity	861,275	502,410	71,757	606,659	-104,249	-20.75%
	1,032,256	**602,149**	**71,757**	**606,659**	**-104,249**	**-20.75%**

4. UGU SPORTS AND LEISURE CENTRE

STATEMENT OF FINANCIAL PERFOMANCE - 31 January 2016

DESCRIPTION	Annual Budget	YTD BUDGET	MONTHLY ACTUAL	YTD ACTUAL	YTD VARIANCE (R)
Operating Revenue By Source					
Rentals of Facilities	180,000	105,000	20,000	140,799	35,799
	180,000	**105,000**	**20,000**	**140,799**	**35,799**

4.1 RECONCILIATION OF RENTAL INCOME FOR UGU SPORTS AND LEISURE CENTRE

NAME OF DEBTOR: CYASSOUND HOLDINGS

ACCOUNT CODE 520206

DATE	INVOICE NO:	INVOICE AMOUNT	RECIEVED AMOUNT	OUTSTANDING BALANCE
Mar-15	4514	18,000.00	18,000.00	-
Apr-15	4515	18,000.00	18,000.00	-
May-15	4518	18,000.00	18,000.00	-
Jun-15	4526	18,000.00	18,000.00	-
Jul-15	4554	20,000.00	12,000.00	8,000.00
Aug-15	4587	20,000.00	-	28,000.00
Sep-15	4601	20,000.00	48,000.00	-
Oct-15	4587	20,000.00	0	20,000.00
Nov-15	4633	20,000.00	0	20,000.00
Nov-15	Interest 4673	798.76	0	798.76
Dec-15	4634	20,000.00	0	20,000.00
Jan-16	4634	20,000.00	0	20,000.00
		152,000.00	132,000.00	80,798.76

REPORT PREPARED BY:

[signature]

SIBONGILE MBILI
GENERAL MANAGER: TREASURY

DATE 4/3/2016

DC21 Ugu - Contact Information

A. GENERAL INFORMATION

Municipality	DC21 Ugu	Set name on 'Instructions' sheet
Grade	5	1 Grade in terms of the Remuneration of Public Office Bearers Act.
Province	KZN KWAZULU-NATAL	
Web Address	www.ugu.gov.za	
e-mail Address	info@ugu.gov.za	

B. CONTACT INFORMATION

Postal address:	
P.O. Box	33
City / Town	Port Shepstone
Postal Code	4240
Street address	
Building	Aqua House
Street No. & Name	28 Connor Street
City / Town	Port Shepstone
Postal Code	4240
General Contacts	
Telephone number	039 688 5700
Fax number	039 682 4820

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
Name	S B Cele	Name	Sandile Nxumalo
Telephone number	039-688 5700	Telephone number	039 688 5721
Cell number	083 267 5783	Cell number	
Fax number	039 - 682 5783	Fax number	039 688 1720
E-mail address	Sthembiso.Cele@ugu.org.za	E-mail address	Sandile.Nxumalo@ugu.org.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
Name	N H Gumede	Name	Nu Mlambo
Telephone number	039-688 5700	Telephone number	039 688 5746
Cell number	082 922 2500	Cell number	
Fax number	039 - 682 5783	Fax number	039 6881720
E-mail address	Ntombifikile.Gumede@ugu.gov.za	E-mail address	Nu.Mlambo@ugu.org.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
Name	M A Chiliza	Name	Komba Mhkize
Telephone number	039 - 688 5700	Telephone number	039 688 3355
Cell number	082 740 9155	Cell number	
Fax number	039 - 682 1720	Fax number	039 6881720
E-mail address	Mondli.Chiliza@ugu.gov.za	E-mail address	Komba.Mhkize@ugu.org.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
Name	D D Naidoo	Name	Shivani Maharaj
Telephone number	039 - 688 5700	Telephone number	039 688 5867
Cell number	079 887 5467	Cell number	
Fax number	039 - 682 1720	Fax number	039 688 1720
E-mail address	dd.naidoo@ugu.gov.za	E-mail address	shivani.maharaj@ugu.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
Name	S P Mbili	Name	Mbali Zeka
Telephone number	039 - 688 5703	Telephone number	039 - 688 5703
Cell number	082 789 8567	Cell number	726506210
Fax number	039 - 682 6740	Fax number	039 6826 740
E-mail address	Sibongile.Mbili@ugu.gov.za	E-mail address	mbali.zeka@ugu.gov.za
Official responsible for submitting financial information			
Name	Fano Ngubane		
Telephone number	039 688 5769		
Cell number	0826955497		
Fax number	039 682 6740		
E-mail address	fano.ngubane@ugu.gov.za		
Official responsible for submitting financial information			
Name	Xoliswa Makhanya		
Telephone number	039 688 5748		
Cell number	082 825 8888		
Fax number	039 682 6740		
E-mail address	Xoliswa.Gibixhegu@ugu.gov.za		
Official responsible for submitting financial information			
Name	Julee Kodi		
Telephone number	039 688 5718		
Cell number	083 458 1827		
Fax number	039 682 6740		
E-mail address	Julee.Kodi@ugu.gov.za		

DC21 Ugu - Table C1 Consolidated Monthly Budget Statement Summary - M07 January

Description	2014/15	Budget Year 2015/16							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	407,861	–	22,413	197,806	237,919	(40,113)	-17%	115,387
Investment revenue	–	5,506	–	1,066	7,083	3,212	3,872	121%	4,132
Transfers recognised - operational	–	381,544	–	3,192	283,092	222,567	60,524	27%	165,137
Other own revenue	–	12,943	–	1,919	4,515	7,550	(3,035)	-40%	2,634
Total Revenue (excluding capital transfers and contributions)	–	**807,854**	–	**28,590**	**492,496**	**471,248**	**21,248**	**5%**	**287,289**
Employee costs	–	290,324	–	24,102	165,519	169,356	(3,836)	-2%	96,553
Remuneration of Councillors	–	9,916	–	1,021	5,464	5,784	(321)	-6%	3,187
Depreciation & asset impairment	–	70,285	–	14,245	99,176	40,999	58,177	142%	57,853
Finance charges	–	18,952	–	10	5,144	11,055	(5,911)	-53%	3,001
Materials and bulk purchases	–	78,322	–	5,610	33,361	45,688	(12,327)	-27%	19,460
Transfers and grants	–	95,190	–	3,775	32,736	55,527	(22,792)	-41%	19,096
Other expenditure	–	241,600	–	18,884	115,353	140,933	(25,580)	-18%	67,289
Total Expenditure	–	**804,588**	–	**67,647**	**456,753**	**469,343**	**(12,591)**	**-3%**	**266,439**
us/(Deficit)	–	**3,265**	–	**(39,057)**	**35,743**	**1,905**	**33,838**	**1777%**	**20,850**
Transfers recognised - capital	–	354,998	–	3,329	191,591	207,082	(15,491)	-7%	111,762
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	**358,264**	–	**(35,729)**	**227,334**	**208,987**	**18,347**	**9%**	**132,612**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	**358,264**	–	**(35,729)**	**227,334**	**208,987**	**18,347**	**9%**	**132,612**
Capital expenditure & funds sources									
Capital expenditure	–	**396,653**	–	**6,939**	**153,258**	**231,381**	**(78,123)**	**-34%**	**89,400**
Capital transfers recognised	–	354,998	–	5,701	146,411	207,082	(60,672)	-29%	85,406
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	**41,655**	–	**1,238**	**6,847**	**24,298**	**(17,451)**	**-72%**	**3,994**
Total sources of capital funds	–	**396,653**	–	**6,939**	**153,258**	**231,381**	**(78,123)**	**-34%**	**89,400**
Financial position									
Total current assets	–	324,932	–		523,362				305,295
Total non current assets	–	2,614,398	–		4,122,564				2,404,829
Total current liabilities	–	127,811	–		280,265				163,488
tal non current liabilities	–	162,759	–		162,362				94,711
…munity wealth/Equity	–	**2,648,760**	–		**4,203,299**				**2,451,925**
Cash flows									
Net cash from (used) operating	–	399,635	–	(621)	408,124	233,120	(175,004)	-75%	238,072
Net cash from (used) investing	–	(337,894)	–	(7,871)	(195,071)	(197,105)	(2,034)	1%	(113,792)
Net cash from (used) financing	–	(17,775)	–	(461)	(8,131)	(10,369)	(2,237)	22%	(4,743)
Cash/cash equivalents at the month/year end	–	**43,965**	–	–	**403,007**	**25,646**	**(377,361)**	**-1471%**	**317,623**

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	38,520	20,262	15,069	17,165	8,311	8,704	39,206	146,795	294,032
Creditors Age Analysis									
Total Creditors	11,705	88	498	188	101	(25)	–	–	12,555

DC21 Ugu - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M07 January

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Standard										
Governance and administration		–	**160,820**	–	**1,130**	**271,624**	**93,812**	177,812	190%	**158,447**
Executive and council		–	2,076	–	90	1,071	1,211	(140)	-12%	625
Budget and treasury office		–	157,796	–	1,040	270,551	92,048	178,503	194%	157,821
Corporate services		–	948	–	0	2	553	(551)	-100%	1
Community and public safety		–	**6,942**	–	**87**	**241**	**4,049**	(3,809)	-94%	**140**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	180	–	20	141	105	36	34%	82
Public safety		–	6,762	–	67	100	3,944	(3,845)	-97%	58
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**49,982**	–	**4,474**	**163,954**	**29,156**	134,798	462%	**95,640**
Planning and development		–	33,015	–	4,369	163,348	19,259	144,089	748%	95,286
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	16,967	–	105	606	9,897	(9,291)	-94%	354
Trading services		–	**944,509**	–	**26,167**	**247,745**	**550,963**	(303,218)	-55%	**139,630**
Electricity		–	–	–	–	–	–	–		–
Water		–	830,652	–	17,212	189,083	484,547	(295,464)	-61%	110,299
Waste water management		–	113,856	–	8,954	58,662	66,416	(7,754)	-12%	29,331
Waste management		–	–	–	–	–	–	–		–
Other	4	–	**600**	–	**60**	**523**	**350**	**173**	**49%**	**305**
Total Revenue - Standard	2	–	**1,162,852**	–	**31,918**	**684,087**	**678,330**	**5,756**	**1%**	**394,162**
Expenditure - Standard										
Governance and administration		–	**161,722**	–	**14,586**	**94,834**	**94,338**	496	1%	**55,320**
Executive and council		–	51,441	–	3,468	24,500	30,007	(5,507)	-18%	14,292
Budget and treasury office		–	30,315	–	3,504	19,752	17,684	2,068	12%	11,522
Corporate services		–	79,966	–	7,614	50,581	46,647	3,935	8%	29,506
Community and public safety		–	**3,736**	–	**188**	**1,700**	**2,180**	(480)	-22%	**992**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	3,736	–	188	1,700	2,180	(480)	-22%	992
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**64,891**	–	**4,523**	**36,606**	**37,853**	(1,247)	-3%	**21,354**
Planning and development		–	47,624	–	3,281	27,568	27,781	(213)	-1%	16,081
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	17,267	–	1,242	9,038	10,072	(1,034)	-10%	5,272
ading services		–	**573,207**	–	**48,278**	**323,006**	**334,371**	(11,365)	-3%	**188,420**
Electricity		–	–	–	–	–	–	–		–
Water		–	485,665	–	42,543	284,378	283,305	1,074	0%	165,887
Waste water management		–	87,542	–	5,734	38,628	51,066	(12,439)	-24%	22,533
Waste management		–	–	–	–	–	–	–		–
Other		–	**1,032**	–	**72**	**607**	**602**	**5**	**1%**	**354**
Total Expenditure - Standard	3	–	**804,588**	–	**67,647**	**456,753**	**469,343**	**(12,591)**	**-3%**	**266,439**
Surplus/ (Deficit) for the year		–	**358,264**	–	**(35,729)**	**227,334**	**208,987**	**18,347**	**9%**	**127,723**

DC21 Ugu - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

Vote Description	Ref	2014/15	Budget Year 2015/16							
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 - Executive & Council		–	2,076	–	90	1,071	1,211	(140)	-11.5%	625
Vote 2 - [NAME OF VOTE 2]		–	158,744	–	1,041	270,553	92,601	177,952	192.2%	157,822
Vote 3 - Infrustructure & Development		–	33,015	–	4,369	163,348	19,259	144,089	748.2%	95,286
Vote 4 - Water		–	830,652	–	17,212	189,083	484,547	(295,464)	-61.0%	110,299
Vote 5 - Waste Water		–	113,856	–	8,954	58,662	66,416	(7,754)	-11.7%	29,331
Vote 6 - Environmental Protecction		–	16,967	–	105	606	9,897	(9,291)	-93.9%	354
Vote 7 - Public Safety		–	6,762	–	67	100	3,944	(3,845)	-97.5%	58
Vote 8 - Other		–	16,967	–	60	523	350	173	49.5%	305
Vote 9 - Sports and Recreation		–	180	–	20	141	105	36	34.1%	82
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
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	**–**	**1,179,219**	**–**	**31,918**	**684,087**	**678,330**	**5,756**	**0.8%**	**394,162**
Expenditure by Vote	1									
Vote 1 - Executive & Council		–	51,441	–	3,468	24,500	30,007	(5,507)	-18.4%	14,292
Vote 2 - [NAME OF VOTE 2]		–	110,281	–	11,118	70,334	64,331	6,003	9.3%	41,028
Vote 3 - Infrustructure & Development		–	47,624	–	3,281	27,568	27,781	(213)	-0.8%	16,081
Vote 4 - Water		–	485,665	–	42,543	284,378	283,305	1,074	0.4%	165,887
Vote 5 - Waste Water		–	87,542	–	5,734	38,628	51,066	(12,439)	-24.4%	22,533
Vote 6 - Environmental Protecction		–	17,267	–	1,242	9,038	10,072	(1,034)	-10.3%	5,272
Vote 7 - Public Safety		–	3,736	–	188	1,700	2,180	(480)	-22.0%	992
Vote 8 - Other		–	1,032	–	72	607	602	5	0.7%	354
Vote 9 - Sports and Recreation		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
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	**–**	**804,588**	**–**	**67,647**	**456,753**	**469,343**	**(12,591)**	**-2.7%**	**266,439**
Surplus/ (Deficit) for the year	2	**–**	**374,630**	**–**	**(35,729)**	**227,334**	**208,987**	**18,347**	**8.8%**	**127,723**

DC21 Ugu - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	2014/15	Budget Year 2015/16							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates			–					–		
Property rates - penalties & collection charges								–		
Service charges - electricity revenue			–					–		
Service charges - water revenue			300,751		13,466	136,495	175,438	(38,943)	-22%	79,622
Service charges - sanitation revenue			107,110		8,947	61,311	62,481	(1,170)	-2%	35,764
Service charges - refuse revenue			–					–		
Service charges - other								–		
Rental of facilities and equipment			1,485		106	919	866	52	6%	536
Interest earned - external investments			5,506		1,066	7,083	3,212	3,872	121%	4,132
Interest earned - outstanding debtors			3,597		1,055	2,517	2,098	419	20%	1,468
Dividends received								–		
Fines								–		
Licences and permits								–		
Agency services								–		
Transfers recognised - operational			381,544		3,192	283,092	222,567	60,524	27%	165,137
Other revenue			7,862		758	1,080	4,586	(3,506)	-76%	630
Gains on disposal of PPE								–		
Total Revenue (excluding capital transfers and contributions)		–	**807,854**	–	**28,590**	**492,496**	**471,248**	**21,248**	**5%**	**287,289**
Expenditure By Type										
Employee related costs			290,324		24,102	165,519	169,356	(3,836)	-2%	96,553
Remuneration of councillors			9,916		1,021	5,464	5,784	(321)	-6%	3,187
Debt impairment			23,072			–	13,458	(13,458)	-100%	–
Depreciation & asset impairment			70,285		14,245	99,176	40,999	58,177	142%	57,853
Finance charges			18,952		10	5,144	11,055	(5,911)	-53%	3,001
Bulk purchases			69,255		4,861	30,174	40,399	(10,225)	-25%	17,602
Other materials			9,067		749	3,187	5,289	(2,102)	-40%	1,859
Contracted services			22,337		7,652	16,123	13,030	3,093	24%	9,405
Transfers and grants			95,190		3,775	32,736	55,527	(22,792)	-41%	19,096
Other expenditure			196,191		11,233	99,229	114,445	(15,215)	-13%	57,884
Loss on disposal of PPE								–		
Total Expenditure		–	**804,588**	–	**67,647**	**456,753**	**469,343**	**(12,591)**	**-3%**	**266,439**
Surplus/(Deficit)		–	**3,265**	–	**(39,057)**	**35,743**	**1,905**	**33,838**	**0**	**20,850**
Transfers recognised - capital			354,998		3,329	191,591	207,082	(15,491)	(0)	111,762
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		–	**358,264**	–	**(35,729)**	**227,334**	**208,987**			**132,612**
Taxation								–		
Surplus/(Deficit) after taxation		–	**358,264**	–	**(35,729)**	**227,334**	**208,987**			**132,612**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		–	**358,264**	–	**(35,729)**	**227,334**	**208,987**			**132,612**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		–	**358,264**	–	**(35,729)**	**227,334**	**208,987**			**132,612**

DC21 Ugu - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M07 January

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		–	–	–	–	–	–	–		–
Vote 2 - [NAME OF VOTE 2]		–	–	–	–	–	–	–		–
Vote 3 - Infrustructure & Development		–	–	–	–	–	–	–		–
Vote 4 - Water		–	–	–	–	–	–	–		–
Vote 5 - Waste Water		–	–	–	–	–	–	–		–
Vote 6 - Environmental Protecction		–	–	–	–	–	–	–		–
Vote 7 - Public Safety		–	–	–	–	–	–	–		–
Vote 8 - Other		–	–	–	–	–	–	–		–
Vote 9 - Sports and Recreation		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
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	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		–	1,055	–	–	13	615	(603)	-98%	7
Vote 2 - [NAME OF VOTE 2]		–	26,320	–	1,203	6,631	15,353	(8,722)	-57%	3,868
Vote 3 - Infrustructure & Development		–	680	–	35	204	397	(193)	-49%	119
Vote 4 - Water		–	308,829	–	5,701	127,988	180,150	(52,162)	-29%	74,660
Vote 5 - Waste Water		–	56,769	–	–	18,422	33,115	(14,693)	-44%	10,746
Vote 6 - Environmental Protecction		–	–	–	–	–	–	–		–
Vote 7 - Public Safety		–	3,000	–	–	–	1,750	(1,750)	-100%	–
Vote 8 - Other		–	–	–	–	–	–	–		–
Vote 9 - Sports and Recreation		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
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	–	396,653	–	6,939	153,258	231,381	(78,123)	-34%	89,400
Total Capital Expenditure		–	396,653	–	6,939	153,258	231,381	(78,123)	-34%	89,400
Capital Expenditure - Standard Classification										
Governance and administration		–	27,375	–	1,203	6,644	15,968	(9,325)	-58%	3,875
Executive and council			1,055	–	–	13	615	(603)	-98%	7
Budget and treasury office			20	–	–	6	12	(6)	-49%	3
Corporate services			26,300	–	1,203	6,625	15,342	(8,716)	-57%	3,865
Community and public safety		–	–	–	–	–	–	–		–
Community and social services								–		
Sport and recreation								–		
Public safety								–		
Housing								–		
Health								–		
Economic and environmental services		–	680	–	35	204	397	(193)	-49%	119
Planning and development			680	–	35	204	397	(193)	-49%	119
Road transport								–		
Environmental protection								–		
Trading services		–	365,598	–	5,701	146,411	213,266	(66,855)	-31%	85,406
Electricity								–		
Water			308,829	–	5,701	127,988	180,150	(52,162)	-29%	74,660
Waste water management			56,769	–	–	18,422	33,115	(14,693)	-44%	10,746
Waste management								–		
Other								–		
Total Capital Expenditure - Standard Classification	3	–	393,653	–	6,939	153,258	229,631	(76,373)	-33%	89,400
Funded by:										
National Government			354,998		5,701	146,411	207,082	(60,672)	-29%	85,406
Provincial Government								–		
District Municipality								–		
Other transfers and grants								–		
Transfers recognised - capital		–	354,998	–	5,701	146,411	207,082	(60,672)	-29%	85,406
Public contributions & donations	5							–		
Borrowing	6							–		
Internally generated funds			41,655		1,238	6,847	24,298	(17,451)	-72%	3,994
Total Capital Funding		–	396,653	–	6,939	153,258	231,381	(78,123)	-34%	89,400

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 standard classification must reconcile to the total of multi-year and single year appropriations

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

5. Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)

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 - M07 January

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash			212,669		115,411	67,323
Call investment deposits			21,901		292,340	170,532
Consumer debtors			75,878		92,882	54,181
Other debtors			5,373		5,633	3,286
Current portion of long-term receivables			57		52	30
Inventory			9,053		17,044	9,942
Total current assets		–	324,932	–	523,362	305,295
Non current assets						
Long-term receivables			136		301	176
Investments						–
Investment property			22,500		29,451	17,180
Investments in Associate						–
Property, plant and equipment			2,579,253		4,086,264	2,383,654
Agricultural						–
Biological assets						–
Intangible assets			12,509		6,548	3,820
Other non-current assets						–
Total non current assets		–	2,614,398	–	4,122,564	2,404,829
TOTAL ASSETS		–	2,939,330	–	4,645,926	2,710,123
LIABILITIES						
Current liabilities						
Bank overdraft					4,816	2,809
Borrowing			17,816		21,979	12,821
Consumer deposits			20,559		20,146	11,752
Trade and other payables			87,319		231,508	135,046
Provisions			2,116		1,816	1,059
Total current liabilities		–	127,811	–	280,265	163,488
Non current liabilities						
Borrowing			131,323		133,878	78,095
Provisions			31,436		28,484	16,616
Total non current liabilities		–	162,759	–	162,362	94,711
TOTAL LIABILITIES		–	290,570	–	442,627	258,199
NET ASSETS	2	–	2,648,760	–	4,203,299	2,451,925
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			2,648,760		4,203,299	2,451,925
Reserves					–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	2,648,760	–	4,203,299	2,451,925

DC21 Ugu - Supporting Table SC1 Material variance explanations - M07 January

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	Service charges - water revenue	(39,943)	There are less new water connections than it was nticipated in the annual budget	The municipality will revise the budgeted revenue during the adjustments budget
	Service charges - sanitation revenue	(1,170)	There are less new water connections than it was nticipated in the annual budget	The municipality will revise the budgeted revenue during the adjustments budget
	Rental of facilities and equipment	52	Not material	None
	Transfers recognised - operational	30,524	The second trench of the equitable share was received in November 2015 and recognised as revenue when received.	None
2	**Expenditure By Type**			
	Employee related costs	(3,836)	The savings in the staff costs is caused by vacant posistions which result from resignations, retirements and deaths	The process of filling vacant postios is ongoing
	Finance charges	(5,911)	The loans relating to the schemes that were taken over from the LM's are still in the name of the LM's and they repay the loans and bill Ugu DM at year-end	None
	Bulk purchases	(10,225)	Some new water schemes were not commissioned in the current year as it was anticipated when the current budget was prepared	To split the budget between bulk water and water absirudtion cost during the adjustments budget
	Contracted services	5,093	The municipality have utilised more consultants to resolve the qures relating to the meter reading and meter audit.	None
	Transfers and grants	(22,792)	There is a normally slow start in the implementation of the approved budget during the first half of the financial year	The municipality will move funds from the slow moving to the fas moving projects during the adjusments budget
	Other expenditure	(15,215)	There is a normally slow start in the implementation of the approved budget during the first half of the financial year	The municipality will move funds from the slow moving to the fas moving projects during the adjusments budget
3	**Capital Expenditure**			
	Water	(52,162)	There is a normally slow start in the implementation of the approved budget during the first half of the financial year	The municipality will move funds from the slow moving to the fas moving projects during the adjusments budget
	Waste water management	(14,693)	There is a normally slow start in the implementation of the approved budget during the first half of the financial year.	The municipality will move funds from the slow moving to the fas moving projects during the adjustments budget
	Public safety	–		
	Planning and development	(193)	Not material	None
	Budget and treasury office	(6)	Not material	None
	Corporate services	(8,716)	There is a normally slow start in the implementation of the approved budget during the first half of the financial year	The municipality will move funds from the slow moving to the fas moving projects during the adjusments budget
4	**Financial Position**			
	Cash	115,411	The equitable share is received in four tranches, with one allocation per quarter, and these funds are invested in call deposits until they are needed for expenditure.	
	Consumer debtors	92,882	These represent the outstanding balance on consumer accounts for Water and Sanitation,	
	Other debtors	5,633	These are sundry debtors ,others that service debtors for water and sanitation	
	Property, plant and equipment	4,086,264	The FAR is only updated with additions, disposals and transfers on monthly basis	
	Consumer deposits	20,146	These are monies held from consumers as security and refunded when the account is closed.	
	Trade and other payables	231,508	Outstanding creditors invoices are repaid monthly as invoices are received and cash is available	
	Borrowing	21,979	This is the total loan book value of the municipality Redemptions and interest payments are made quarterly	
	Accumulated Surplus/(Deficit)	4,203,299	This represents the Accumulated Surlpus or Deficit from the operating and other scivities of the municipality	
5	**Cash Flow**			
	Ratepayers and other	(22,814)	The negative variance in collections is related to less revenue being earned than it was anticipated in the original budget	The municipality will consider reviewing the collections downwards during the adjustments budget
	Government - operating	49,243	The second trench of the equitable share is received in November, and these allocations are recognised as income when received	None
	Government - capital	94,597	The grant funds are received in the first quarter of the financial year and these funds are invested in short term deposits accounts until they are required for expenditure	None
	Interest	(1,390)	As the municipality withdraw cash from the call deposit accounts to pay the suppliers, less interest is earned from the remaining bank balances	None
	Capital assets	(2,034)	There is a normally slow start in the implementation of the approved budget during the first half of the financial year	The implimentation of the approved budget is closely monitored by MANCO
	Increase (decrease) in consumer deposits	(725)	Less water connection were made during the first half of the financial year than it was anticipated.	None
	Repayment of borrowing	(2,962)	Generally loans are repaid on a quarterly basis,	None
6	**Measureable performance**			
7	**Municipal Entities**			
	Revenue	2,805	The municipal entities receive their allocations from Ugu DM and the local municipalities	None
	Operating Expenditure	(629)	There is a normally slow start in the implementation of the approved budget during the first half of the financial year	The implementation of the approved budget will be closely monitored by MANCO
	Operating Capital Expenditure	(225)	There is a normally slow start in the implementation of the approved budget during the first half of the financial year	The implementation of the approved budget will be closely monitored by MANCO

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

Description of financial indicator	Basis of calculation	Ref	2014/15	Budget Year 2015/16			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	11.1%	0.0%	1.1%	2.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	8.9%	0.0%	9.3%	9.3%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	254.2%	0.0%	186.7%	186.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	183.5%	0.0%	145.5%	145.5%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	10.1%	0.0%	20.1%	20.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
tors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	35.9%	0.0%	33.6%	33.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	11.0%	0.0%	1.0%	2.2%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

DC21 Ugu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description	NT Code	Budget Year 2015/16											
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	25,626	12,655	9,155	14,565	6,229	6,924	30,719	122,331	228,206	180,769		
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	9,534	4,253	3,013	2,575	2,014	1,780	8,487	24,464	56,119	39,319		
Receivables from Exchange Transactions - Waste Management	1600									–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810									–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	3,360	3,355	2,901	25	68				9,706	93		
Total By Income Source	**2000**	**38,520**	**20,262**	**15,069**	**17,165**	**8,311**	**8,704**	**39,206**	**146,795**	**294,032**	**220,181**	**–**	**–**
2014/15 - totals only		39,076	15,897	10,472	16,202	8,988	6,728	30,441	119,852	247,656	**182,211**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	6,404	6,261	4,766	1,231	624	458	2,079	2,466	24,289	6,858		
Commercial	2300	10,419	4,624	2,887	3,569	1,712	1,613	7,519	21,410	53,754	35,823		
Households	2400	21,642	9,372	7,414	12,340	5,908	6,633	29,608	122,919	215,836	177,408		
Other	2500	55	4	2	25	68				154	93		
Total By Customer Group	**2600**	**38,520**	**20,262**	**15,069**	**17,165**	**8,311**	**8,704**	**39,206**	**146,795**	**294,032**	**220,181**	**–**	**–**

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description R thousands	NT Code	Budget Year 2015/16								
		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									–
PAYE deductions	0300	3,501								**3,501**
VAT (output less input)	0400	742								**742**
Pensions / Retirement deductions	0500	3,438								**3,438**
Loan repayments	0600									–
Trade Creditors	0700	4,024	88	498	188	101	(25)			**4,874**
Auditor General	0800									–
Other	0900									–
Total By Customer Type	**1000**	**11,705**	**88**	**498**	**188**	**101**	**(25)**	**–**	**–**	**12,555**

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Municipality									
FNB Invesiment		Daily Call Account					60,000	–	60,000
First National Bank		Daily Call Account	Daily Call Account				18	–	18
NEDBank		Daily Call Account					50,000	–	50,000
Investec							85,000	–	85,000
ABSA Bank CALL MIG		Daily Call Account					41,811	(1,825)	39,986
STD Investment							55,000	–	55,000
ABSA Bank CALL		Daily Call Account					22,573	(20,238)	2,335
Jazz								0	0
ABSA							0	(0)	
Municipality sub-total					–		314,402	(22,063)	292,340
Entities									
South Coast Tourism		One day call	Daily Call				10,992	(969)	10,022
S[illegible] Coast Development Agency							2,989	(331)	2,658
Entities sub-total					–		13,981	(1,301)	12,680
TOTAL INVESTMENTS AND INTEREST	2				–		**328,383**	**(23,363)**	**305,020**

DC21 Ugu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description R thousands	Ref	2014/15 Audited Outcome	Budget Year 2015/16 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:		–	376,210	–	–	269,140	219,456	28,744	13.1%	156,998
Local Government Equitable Share			300,885			204,260	175,516	28,744	16.4%	119,152
RSC Levy Replacement			58,891			58,891	34,353			34,353
Finance Management			1,325			1,325	773			773
Municipal Systems Improvement			940			940	548			548
Water Services Operating Subsidy			3,650				2,129			–
EPWP Incentive	3		1,826			1,278	1,065			746
Infrastructure Skills Development Grant							–			–
Rural Roads Asset Management Grant			2,446			2,446	1,427			1,427
Rural Household Sanitation						–	–			–
Municipal Infrastructure Grant (Opex portion)			6,247				3,644			–
Other transfers and grants [insert description]										–
Other transfers and grants [insert description]								–		–
Provincial Government:		–	250	–	–	–	146	–		–
Sport and Recreation										
Municipal Systems Improvement										
Development Planning Shared Services			250				146			–
Cogta Massification										
EPWP Incentive								–		
Department of Transport Grant										
Department of Human Settlements (EPWP)								–		
District GDS	4							–		
Other transfers and grants [insert description]								–		
District Municipality:		–	5,084	–	–	–	2,966	(2,966)	-100.0%	–
Hibiscus Coast Municipality - SCDA			3,484				2,032	(2,032)	-100.0%	–
Other Local Municipalities - Tourism Entity			1,600				933	(933)	-100.0%	–
Other grant providers:		–	–	–	–	–	–	–		–
DBSA								–		
IDC										
National Lottery										
								–		
Total Operating Transfers and Grants	5	–	381,544	–	–	269,140	222,567	25,778	11.6%	156,998
Capital Transfers and Grants										
National Government:		–	351,998	–	–	259,744	205,332	35,210	17.1%	151,518
Municipal Infrastructure Grant (MIG)			243,069			177,000	141,790	35,210	24.8%	103,250
Regional Bulk Infrastructure			8,834			7,673	5,153			4,476
Rural Households Infrastructure							–			–
Rural Transport Services and Infrastructure							–			–
Municipal Water Infrastructure/Other Grants			100,095			75,071	58,389			43,791
Municipal Disaster Recovery								–		
Finance Management Grant								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		–	3,000	–	–	–	1,750	(1,750)	-100.0%	–
Massification - CoGTA								–		
Disaster Management centre Fire Fighting			3,000				1,750			–
Drought Relief Intervention Programme										
								–		
District Municipality:		–	–	–	–	–	–	–		–
Hibiscus Coast Municipality - SCDA								–		
Other Local Municipalities - Tourism Entity								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	–	354,998	–	–	259,744	207,082	33,460	16.2%	151,518
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	736,542	–	–	528,884	429,650	59,237	13.8%	308,516

DC21 Ugu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

Description R thousands	Ref	2014/15 Audited Outcome	Budget Year 2015/16 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:		–	376,210	–	30,103	181,946	219,456	(4,051)	-1.8%	106,135
Local Government Equitable Share			300,885		25,074	150,443	175,516			87,758
RSC Levy Replacement			58 891		4,908	29,446	34,353			17,177
Finance Management			1,325		31	122	773			71
Municipal Systems Improvement			940			26	548			15
Water Services Operating Subsidy			3,650			92	2,129			54
EPWP Incentive			1,826		90	797	1,065			465
Infrastructure Skills Development Grant							–			–
Rural Roads Asset Management Grant			2,446			1,020	1,427	(407)	-28.5%	595
Rural Household Sanitation							–	–		–
Municipal Infrastructure Grant (Opex portion)			6,247				3,644	(3,644)	-100.0%	–
							–	–		–
								–		–
Other transfers and grants [insert description]								–		–
Provincial Government:		–	250	–	–	85	146	5	3.3%	47
Sport and Recreation								–		
Water Services Operating Subsidy										
Development Planning Shared Services			250				146			–
Cogta Massification						81	–			47
EPWP Incentive										
Department of Transport Grant										
Department of Human Settlements (EPWP)										
District GDS						5	–	5	#DIV/0!	
Other transfers and grants [insert description]								–		
District Municipality:		–	5,084	–	–	–	2,966	(2,966)	-100.0%	–
Hibiscus Coast Municipality - SCDA			3,484				2,032	(2,032)	-100.0%	–
Other Local Municipalities - Tourism Entity			1,600				933	(933)	-100.0%	–
Other grant providers:		–	–	–	–	134	–	134	#DIV/0!	78
DBSA						39	–			23
IDC							–	–		–
National Lottery						134	–	134	#DIV/0!	78
Total operating expenditure of Transfers and Grants:		–	381,544	–	30,103	182,165	222,567	(6,878)	-3.1%	106,260
Capital expenditure of Transfers and Grants										
National Government:		–	351,998	–	3,329	138,076	205,332	(47,533)	-23.1%	80,544
Municipal Infrastructure Grant (MIG)			243,069		1,362	94,257	141,790	(47,533)	-33.5%	54,983
Regional Bulk Infrastructure			8,834			4,473	5,153			2,609
Rural Households Infrastructure							–			–
Rural Transport Services and Infrastructure							–			–
Municipal Water Infrastructure/Other Grants			100,095		1,966	34,923	58,389			20,372
Municipal Disaster Recovery						4,422	–			2,580
Finance Management Grant							–			–
Other capital transfers/grants [insert desc]							–			–
Municipal Systems Improvement							–	–		–
Disaster Management centre Fire Fighting							–	–		–
Provincial Government:		–	3,000	–	–	897	1,750	(853)	-48.8%	523
Massification - CoGTA						897	–	897	#DIV/0!	523
Disaster Management centre Fire Fighting			3,000				1,750			–
Dought Relief Intervention programme										
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other Local Municipalities - Tourism Entity								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		–	354,998	–	3,329	138,972	207,082	(48,387)	-23.4%	81,067
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	736,542	–	33,431	321,138	429,650	(55,265)	-12.9%	187,328

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration R thousands	Ref	2014/15 Audited Outcome	Budget Year 2015/16 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			4,741		488	2,380	2,766	(386)	-14%	1,386
Pension and UIF Contributions			266		16	131	155	(24)	-15%	77
Medical Aid Contributions			190		15	109	111	(2)	-2%	33
Motor Vehicle Allowance			2,250		257	1,302	1,313	(11)	-1%	759
Cellphone Allowance			325		25	198	190	8	4%	115
Housing Allowances			1,571		151	1,053	916	137	15%	314
Other benefits and allowances			71		8	45	43	2	5%	26
Sub Total - Councillors		–	9,417	–	960	5,219	5,493	(275)	-5%	3,044
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			3,772				2,200	(2,200)	-100%	–
Pension and UIF Contributions			201				176	(176)	-100%	–
Medical Aid Contributions			137				80	(80)	-100%	–
Overtime							–	–		–
Performance Bonus							–	–		–
Motor Vehicle Allowance			1,430				834	(834)	-100%	–
Cellphone Allowance			66				51	(51)	-100%	–
Housing Allowances			727				424	(424)	-100%	–
Other benefits and allowances			57				33	(33)	-100%	–
Payments in lieu of leave							–	–		–
Long service awards							–	–		–
Post-retirement benefit obligations	2						–	–		–
Sub Total - Senior Managers of Municipality		–	6,513	–	–	–	3,799	(3,799)	-100%	–
% increase	4		#DIV/0!							
Other Municipal Staff										
Basic Salaries and Wages			175,385		13,650	98,342	102,893	(4,551)	-4%	57,366
Pension and UIF Contributions			26,119		2,655	18,266	15,411	2,856	19%	10,655
Medical Aid Contributions			16,600		1,133	7,066	9,383	(2,317)	-24%	4,297
Overtime			21,065		3,184	17,134	12,288	4,846	39%	9,995
Performance Bonus			–				–	–		–
Motor Vehicle Allowance			9,500		981	7,362	5,541	1,820	33%	4,291
Cellphone Allowance			1,265		131	915	738	177	24%	534
Housing Allowances			902		134	891	526	365	69%	520
Other benefits and allowances			14,856		1,762	10,082	8,667	1,415	16%	5,884
Payments in lieu of leave			3,060				3,539	(3,539)	-100%	–
Long service awards			1,118		70	328	627	(299)	-36%	308
Post-retirement benefit obligations	2		698				522	(522)	-100%	–
Sub Total - Other Municipal Staff		–	275,376	–	23,480	160,886	160,636	249	0%	93,850
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		–	291,306	–	24,440	166,104	169,929	(3,825)	-2%	96,894
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages			25				15	(15)	-100%	–
Pension and UIF Contributions							–	–		–
Medical Aid Contributions							–	–		–
Overtime							–	–		–
Performance Bonus							–	–		–
Motor Vehicle Allowance					0	2	–	2	#DIV/0!	1
Cellphone Allowance							–	–		–
Housing Allowances							–	–		–
Other benefits and allowances			2		0	1	1	(1)	-45%	0
Board Fees			172		19	106	275	(169)	-61%	62
Payments in lieu of leave							–	–		–
Long service awards							–	–		–
Post-retirement benefit obligations							–	–		–
Sub Total - Board Members of Entities	2	–	499	–	19	109	291	(182)	-63%	63
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of Entities										
Basic Salaries and Wages			3,707		249	2,533	2,162	370	17%	1,477
Pension and UIF Contributions							–	–		–
Medical Aid Contributions							–	–		–
Overtime							–	–		–
Performance Bonus			135		53	56	80	(24)	-30%	32
Motor Vehicle Allowance							–	–		–
Cellphone Allowance			38		3	18	19	(1)	-7%	11
Housing Allowances			15			3	11	(8)	-71%	2
Other benefits and allowances					3	10	–	10	#DIV/0!	6
Payments in lieu of leave							–	–		–
Long service awards							–	–		–
Post-retirement benefit obligations	2						–	–		–
Sub Total - Senior Managers of Entities		–	3,895	–	308	2,619	2,272	347	15%	1,528
% increase	4		#DIV/0!							#DIV/0!
Other Staff of Entities										
Basic Salaries and Wages			3,525		263	1,649	2,056	(407)	-20%	962
Pension and UIF Contributions			123		7	50	72	(22)	-30%	29
Medical Aid Contributions			287		17	106	167	(62)	-37%	62
Overtime			327		21	87	191	(104)	-54%	51
Performance Bonus			182			128	106	22	20%	75
Motor Vehicle Allowance							–	–		–
Cellphone Allowance			16		2	2	9	(7)	-77%	1
Housing Allowances			33			11	19	(8)	-40%	7
Other benefits and allowances			48		3	25	28	(2)	-9%	15
Payments in lieu of leave							–	–		–
Long service awards							–	–		–
Post-retirement benefit obligations							–	–		–
Sub Total - Other Staff of Entities		–	4,539	–	313	2,058	2,648	(590)	-22%	1,201
% increase	4		#DIV/0!							#DIV/0!
Total Municipal Entities		–	8,934	–	641	4,786	5,211	(425)	-8%	2,792
TOTAL SALARY, ALLOWANCES & BENEFITS		–	300,240	–	25,081	170,890	175,140	(4,250)	-2%	99,686
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		–	290,324	–	24,102	165,563	169,356	(3,793)	-2%	96,578

DC21 Ugu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

Description	Ref	Budget Year 2015/16												2015/16 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 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Receipts By Source																
Property rates													–			
Property rates - penalties & collection charges													–			
Service charges - electricity revenue													–			
Service charges - water revenue		28,256	25,315	28,041	26,506	25,427	27,725	22,904	21,235	21,235	21,235	21,235	(7,461)	261,653	248,797	261,236
Service charges - sanitation revenue									7,760	7,760	7,760	7,760	62,147	93,186	90,915	95,461
Service charges - refuse													–			
Service charges - other													–			
Rental of facilities and equipment		131	23	283	179	24	117	43	107	107	107	107	61	1,292	1,555	1,633
Interest earned - external investments		239	158	456	376	330	568	603	399	399	399	399	463	4,790	5,781	6,070
Interest earned - outstanding debtors									261	261	261	261	2,086	3,129	3,776	3,965
Dividends received													–			
Fines													–			
Licences and permits													–			
Agency services													–			
Transfer receipts - operating		155,908	730	1,513	1,025	112,542	93			88,479			21,254	381,544	407,552	444,684
Other revenue		7,874	2,787	970	705	9,141	4,301	2,633	570	570	570	570	(23,852)	6,840	8,253	8,666
Cash Receipts by Source		**192,408**	**29,014**	**31,263**	**28,793**	**147,464**	**32,804**	**26,184**	**30,331**	**118,811**	**30,331**	**30,331**	**54,699**	**752,433**	**766,630**	**821,715**
Other Cash Flows by Source													–			
Transfer receipts - capital		32,332	98,000	–	–	129,047	7,673	25,024					63,602	355,678	325,072	366,455
Contributions & Contributed assets													–			
Proceeds on disposal of PPE													–			
Short term loans													–			
Borrowing long term/refinancing													–			
Increase in consumer deposits		55	60	47	2	45	31	(154)	82	32			730	979	1,028	1,079
Receipt of non-current debtors													–			
Receipt of non-current receivables													–			
Change in non-current investments													–			
Total Cash Receipts by Source		**224,796**	**127,074**	**31,310**	**28,795**	**276,556**	**40,508**	**51,054**	**30,413**	**118,892**	**30,331**	**30,331**	**119,030**	**1,109,091**	**1,090,730**	**1,189,250**
Cash Payments by Type													–			
Employee related costs		15,760	31,277	26,548	24,401	23,530	23,635	24,105	23,084	23,084	23,084	23,084	28,732	290,324	304,840	320,082
Remuneration of councillors		711	717	730	704	682	716	960	826	826	826	826	1,392	9,916	10,412	10,933
Interest paid		298	642	1,078	244	0	2,696	3	158	4,422	158	158	9,095	18,952	18,004	17,104
Bulk purchases - Electricity													–			
Bulk purchases - Water & Sewer		1,800	10,270	5,354	5,986	5,713	5,009	5,535	5,290	5,290	5,290	5,290	7,246	68,073	71,477	75,051
Other materials		80	114	26	79	274	103	607	693	693	693	693	5,014	9,067	9,520	9,996
Contracted services		1,632	1,772	2,726	2,229	1,555	1,865	3,176	1,625	1,625	1,625	1,625	1,012	22,465	23,589	24,768
Grants and subsidies paid - other municipalities													–		–	–
Grants and subsidies paid - other		1,691	2,054	3,443	1,891	1,299	5,582	1,813	7,932	7,932	7,932	7,932	45,588	95,190	99,949	104,947
General expenses		14,089	15,938	20,715	16,657	12,774	22,106	15,633	16,207	16,207	16,207	16,207	10,746	194,490	204,214	214,425
Cash Payments by Type		**36,060**	**62,785**	**60,620**	**52,190**	**45,826**	**62,812**	**51,829**	**55,816**	**60,080**	**55,816**	**55,816**	**108,826**	**708,477**	**742,006**	**777,306**
Other Cash Flows/Payments by Type																
Capital assets		19,730	37,700	23,422	36,773	35,192	36,383	7,871	23,712	23,712	23,712	23,712	47,975	337,894	354,789	372,529
Repayment of borrowing		350	521	2,307	519	307	3,667	307		4,688			6,088	18,754	17,816	16,925
Other Cash Flows/Payments													–			
Total Cash Payments by Type		**56,140**	**101,006**	**86,349**	**89,482**	**79,325**	**102,862**	**60,007**	**79,528**	**88,481**	**79,528**	**79,528**	**162,889**	**1,065,125**	**1,114,611**	**1,166,760**
NET INCREASE/(DECREASE) IN CASH HELD		**168,656**	**26,068**	**(55,039)**	**(60,687)**	**197,232**	**(62,354)**	**(8,953)**	**(49,115)**	**30,412**	**(49,197)**	**(49,197)**	**(43,859)**	**43,965**	**(23,882)**	**22,490**
Cash/cash equivalents at the month/year beginning:		196,086	366,742	392,809	337,770	277,083	474,315	411,961	403,008	353,893	384,304	335,107	285,910	198,086	242,051	218,170
Cash/cash equivalents at the month/year end:		366,742	392,809	337,770	277,083	474,315	411,961	403,008	353,893	384,304	335,107	285,910	242,051	242,051	218,170	240,660

DC21 Ugu - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M07 January

Description	Ref	2014/15	Budget Year 2015/16							
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								–		
Property rates - penalties & collection charges								–		
Service charges - electricity revenue								–		
Service charges - water revenue			300,751		13,466	136,495	175,438	(38,943)	-22%	79,622
Service charges - sanitation revenue			107,110		8,947	61,311	62,481	(1,170)	-2%	35,764
Service charges - refuse revenue							–	–		
Service charges - other							–	–		
Rental of facilities and equipment			1,485		106	919	866	52	6%	536
Interest earned - external investments			5,000		1,009	6,741	2,917	3,824	131%	3,932
Interest earned - outstanding debtors			3,597		1,055	2,517	2,098	419	20%	1,468
Dividends received							–	–		
Fines							–	–		
Licences and permits							–	–		
Agency services							–	–		
Transfers recognised - operational			376,460		293	266,808	219,601	47,207	21%	155,638
Other revenue			5,841		707	880	3,407	(2,527)	-74%	513
Gains on disposal of PPE							–	–		
Total Revenue (excluding capital transfers and contributions)		**–**	**800,243**	**–**	**25,583**	**475,670**	**466,808**	**8,861**	**2%**	**277,474**
Expenditure By Type										
Employee related costs			281,889		23,480	160,874	164,435	(3,562)	-2%	93,843
Remuneration of councillors			9,417		960	5,218	5,493	(275)	-5%	3,044
Debt impairment			23,019				13,428	(13,428)	-100%	–
Depreciation & asset impairment			70,076		14,234	99,090	40,878	58,213	142%	57,803
Finance charges			18,950		10	5,144	11,054	(5,910)	-53%	3,001
Bulk purchases			69,255		4,861	30,174	40,399	(10,225)	-25%	17,602
Other materials			9,067		749	3,187	5,289	(2,102)	-40%	1,859
Contracted services			22,377		7,647	16,077	13,053	3,024	23%	9,378
Transfers and grants			112,036		3,196	32,157	65,354	(33,197)	-51%	18,758
Other expenditure			182,283		11,233	92,793	106,332	(13,539)	-13%	54,129
Loss on disposal of PPE								–		
Total Expenditure		**–**	**798,370**	**–**	**66,370**	**444,714**	**465,716**	**(21,001)**	**-5%**	**259,417**
Surplus/(Deficit)		–	1,873	–	(40,787)	30,955	1,093	29,863	2733%	18,057
Transfers recognised - capital			354,998		3,329	191,409	207,082	(15,673)	-8%	111,655
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		–	356,871	–	(37,458)	222,364	208,175	14,189	7%	129,713
Taxation								–		
Surplus/(Deficit) after taxation		**–**	**356,871**	**–**	**(37,458)**	**222,364**	**208,175**	**14,189**	**7%**	**129,713**

DC21 Ugu - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M07 January

Description	Ref	2014/15	Budget Year 2015/16							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Municipal Entity										
South Coast Tourism			17,557		2,995	12,730	10,241	2,489	24%	7,426
South Coast Development Agency			6,930		12	4,359	4,043	317	8%	2,543
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Revenue	1	–	**24,487**	–	**3,007**	**17,089**	**14,284**	**2,805**	**20%**	**9,969**
Expenditure By Municipal Entity										
South Coast Tourism			16,907		1,007	8,424	9,862	(1,438)	-15%	4,914
South Coast Development Agency			6,188		271	4,418	3,609	809	22%	2,577
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Expenditure	2	–	**23,094**	–	**1,277**	**12,842**	**13,472**	**(629)**	**-5%**	**7,491**
Surplus/ (Deficit) for the yr/period		–	1,392	–	1,730	4,247	812	2,176	268%	2,477
Capital Expenditure By Municipal Entity										
South Coast Tourism			650		3	172	379	(207)	-55%	100
South Coast Development Agency			30		–	–	18	(18)	-100%	–
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	**680**	–	**3**	**172**	**397**	**(225)**	**-57%**	**100**

DC21 Ugu - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M07 January

Month	2014/15	Budget Year 2015/16							
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	3,644	32,763		9,499	9,499	32,763	23,263	71.0%	2%
August	41,225	32,763		22,822	32,321	65,526	33,204	50.7%	8%
September	28,173	32,763		20,464	52,785	98,288	45,503	46.3%	13%
October	32,426	32,763		32,471	85,256	131,051	45,795	34.9%	21%
November	28,546	32,763		29,139	114,395	163,814	49,419	30.2%	29%
December	44,335	32,763		31,924	146,319	196,577	50,258	25.6%	37%
January	4,642	32,763		6,939	153,258	229,340	76,082	33.2%	39%
February	29,191	32,763				262,102	–		
March	13,839	32,763				294,865	–		
April	42,463	32,763				327,628	–		
May	7,654	32,763				360,391	–		
June	60,336	36,262				396,653	–		
Total Capital expenditure	**336,474**	**396,653**	**–**	**153,258**					

DC21 Ugu - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	359,998	–	2,920	143,629	209,999	66,370	31.6%	83,784
Infrastructure - Road transport		–	–	–	–	–	–	–		–
Roads, Pavements & Bridges								–		
Storm water								–		
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation								–		
Transmission & Reticulation								–		
Street Lighting								–		
Infrastructure - Water		–	303,229	–	2,920	126,829	176,884	50,055	28.3%	73,983
Dams & Reservoirs								–		
Water purification								–		
Reticulation			303,229		2,920	126,829	176,884	50,055	28.3%	73,983
Infrastructure - Sanitation		–	56,769	–	–	16,801	33,115	16,315	49.3%	9,800
Reticulation								–		
Sewerage purification			56,769			16,801	33,115	16,315	49.3%	9,800
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management								–		
Transportation								–		
Gas								–		
Other								–		
Community		–	–	–	–	–	–	–		–
Parks & gardens								–		
Sportsfields & stadia								–		
Swimming pools								–		
Community halls								–		
Libraries								–		
Recreational facilities								–		
Fire, safety & emergency								–		
Security and policing								–		
Buses								–		
Clinics								–		
Museums & Art Galleries								–		
Cemeteries								–		
Social rental housing								–		
Other								–		
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		–	36,655	–	4,019	9,629	21,382	11,753	55.0%	5,385
General vehicles			12,600		2,782	2,782	7,350	4,569	62.2%	1,391
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment							–	–		
Computers - hardware/equipment			4,437			11	2,588	2,577	99.6%	6
Furniture and other office equipment			4,118		125	468	2,402	1,934	80.5%	273
Abattoirs							–	–		
Markets							–	–		
Civic Land and Buildings							–	–		
Other Buildings			15,500		1,115	6,369	9,042	2,673	29.6%	3,715
Other Land							–	–		
Surplus Assets - (Investment or Inventory)							–	–		
Other							–	–		
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	–	–	–	–	–	–		–
Computers - software & programming								–		
Other								–		
Total Capital Expenditure on new assets	1	–	396,653	–	6,939	153,258	231,381	78,123	33.8%	89,169

DC21 Ugu - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January

Description	Ref	2014/15	Budget Year 2015/16							
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		–	28,969	–	1,063	9,124	16,898	7,774	46.0%	5,179
Infrastructure - Road transport		–	6,581	–	390	5,291	3,839	(1,452)	-37.8%	2,943
Roads, Pavements & Bridges			6,581		390	5,045	3,839	(1,207)	-31.4%	2,943
Storm water						246	–	(246)	#DIV/0!	
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation								–		
Transmission & Reticulation								–		
Street Lighting								–		
Infrastructure - Water		–	14,955	–	660	2,952	8,724	5,771	66.2%	1,722
Dams & Reservoirs			2,981		10	177	1,739	1,561	89.8%	103
Water purification			968		234	451	565	114	20.1%	263
Reticulation			11,006		416	2,324	6,420	4,096	63.8%	1,356
Infrastructure - Sanitation		–	3,164	–	–	235	1,846	1,611	87.3%	137
Reticulation			1,081			218	631	412	65.4%	127
Sewerage purification			2,083			16	1,215	1,199	98.7%	10
Infrastructure - Other		–	4,268	–	13	646	2,490	1,844	74.0%	377
Waste Management								–		
portation								–		
Ga								–		
Other			4,268		13	646	2,490	1,844	74.0%	377
Community		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		–	28,295	–	3,307	12,015	16,505	4,490	27.2%	7,009
General vehicles			8,290		2,651	7,454	4,836	(2,618)	-54.1%	4,348
Specialised vehicles		–	–	–	–		–	–		–
Plant & equipment			12,273		533	3,119	7,159	4,040	56.4%	1,819
Computers - hardware/equipment			50		1	17	29	12	40.7%	10
Furniture and other office equipment			12				7	7	100.0%	–
Abattoirs							–	–		–
Markets							–	–		–
Civic Land and Buildings			5,666		122	1,416	3,305	1,889	57.1%	826
Other Buildings			161				94	94	100.0%	–
Other Land							–	–		–
Surplus Assets - (Investment or Inventory)							–	–		–
C			1,843			8	1,075	1,067	99.2%	5
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	1,336	–	81	767	779	13	1.6%	447
Computers - software & programming			1,336		81	767	779	13	1.6%	447
Other								–		
Total Repairs and Maintenance Expenditure		–	58,600	–	4,451	21,906	34,183	12,277	35.9%	12,635

Specialised vehicles		–	–	–	–	–	–	–		–
Refuse								–		
Fire								–		
Conservancy								–		
Ambulances								–		

DC21 Ugu - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M07 January

Description	Ref	2014/15	Budget Year 2015/16							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		–	44,580	–	–	2,332	76,422	74,091	96.9%	1,360
Infrastructure - Road transport		–	–	–	–	–	–	–		–
Roads, Pavements & Bridges								–		
Storm water								–		
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation								–		
Transmission & Reticulation								–		
Street Lighting								–		
Infrastructure - Water		–	40,082	–	–	2,006	68,712	66,706	97.1%	1,170
Dams & Reservoirs			23 995			1,688	41,134	39,445	95.9%	985
Water purification			8,516			83	14,599	14,516	99.4%	49
Reticulation			7,571			235	12 979	12,744	98.2%	137
Infrastructure - Sanitation		–	4,498	–	–	325	7,710	7,385	95.8%	190
Reticulation			106			106	182	77	42.0%	62
Sewerage purification			4,391			220	7,528	7,308	97.1%	128
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management								–		
Transportation								–		
Gas								–		
Other								–		
Community		–	5,861	–	–	404	10,047	9,643	96.0%	236
Parks & gardens			5,207			393	8 926	8,533	95.6%	229
Sportsfields & stadia								–		
Swimming pools								–		
Community halls								–		
Libraries								–		
Recreational facilities								–		
Fire, safety & emergency								–		
Security and policing								–		
Buses								–		
Clinics								–		
Museums & Art Galleries								–		
Cemeteries								–		
Social rental housing								–		
Other			654		–	11	1,122	1,110	99.0%	7
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		–	16,114	–	–	1,994	27,624	25,630	92.8%	1,163
General vehicles			7,261			1,000	12,447	11,447	92.0%	583
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			1,771			359	3,037	2,678	88.2%	209
Computers - hardware/equipment			2,508			393	4,300	3,907	90.9%	229
Furniture and other office equipment			1,034			67	1,772	1,704	96.2%	39
Abattoirs					–	–	–	–		–
Markets					–	–	–	–		–
Civic Land and Buildings					–	–	–	–		–
Other Buildings			3,381			175	5.796	5,621	97.0%	102
Other Land					–	–	–	–		–
Surplus Assets - (Investment or Inventory)					–	–	–	–		–
Other			159		–	–	273	273	100.0%	–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	3,730	–	–	357	6,394	6,036	94.4%	208
Computers - software & programming			3,730			357	6,394	6,036	94.4%	208
Other								–		
Total Depreciation		–	70,284	–	–	5,087	120,487	115,400	95.8%	2,968

Specialised vehicles		–	–	–	–	–	–	–		–
Refuse								–		
Fire								–		
Conservancy								–		
Ambulances								–		

Ugu District Municipality

Quality Certificate

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

(name of municipality),hereby certify that-

(mark as appropriate)

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

for the month of **January** of 2016 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name Dhanpalan D. Naidoo

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature ______________________

Date ______________________