Treasury Department

Ugu District Municipality

SUBMISSION TO	:	**Mayor**
DATE	:	**12 February 2021**
FILE NUMBER	:	**5/1/4**

1. **ITEM/SUBJECT** : **Monthly Budget Statement – January 2021**

2. **PURPOSE**

The purpose of the report is to comply with S71 of the MFMA and the requirements of the Municipal Budgeting & Reporting Regulations.

3. **BACKGROUND AND RATIONALE**

In terms of Section 71 of the MFMA, the Accounting Officer of a municipality must by no later than 10 working days after the end of each month submit to the Mayor and the relevant Provincial Treasury, a statement in the prescribed format on the state of the municipality's budget implementation for that months and for the financial year up to the end of that month.

4. **STRATEGIC IMPLICATIONS**

Compliance with S71 of the MFMA and the Municipal Budget and Reporting Regulations.

5. **LEGAL/STATUTORY IMPLICATIONS**

Non compliance with the Act.

6. **STAFF/PERSONNEL IMPLICATIONS**

None.

7. **FINANCIAL IMPLICATIONS**

None.

8. **COMMUNICATION IMPLICATIONS/PUBLIC RELATIONS**

In compliance to Reg 30, this document will be placed on the municipal website to facilitate public awareness.

9. **OTHER PARTIES CONSULTED**

None.

10. **RECOMMENDATIONS**

10.1 That the Monthly Budget Statement for the month of January 2021 and supporting documents as presented be **NOTED**.

10.2 That the report be submitted to Council and to both National and Provincial Treasury in both electronic and hard copy.

LONDIWE SOTSHEDE
ACTING GENERAL MANAGER: TREASURY

12/02/2021
DATE

ACKNOWLEDGEMENT OF RECEIPT BY MAYOR'S OFFICE

NAME: Sabelo Buthelezi **DATE:** 12/02/2021

SIGNATURE

Ugu District Municipality

Treasury Department

CONSOLIDATED BUDGET IMPLEMENTATION REPORTS IN TERMS OF S71 OF THE MFMA FOR THE PERIOD ENDED 31 JANUARY 2021

PREPARED BY : LONDIWE SOTSHEDE
ACTING GENERAL MANAGER: BTO

DATE : 12 FEBRUARY 2021

UGU DISTRICT MUNICIPALITY

TREASURY DEPARTMENT

Month-ended: - **31 JANUARY 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 31 JANUARY 2021 are summarised below.

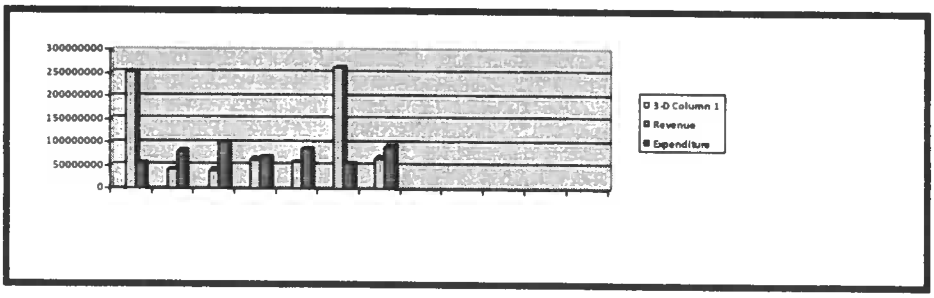
1.1. Statement of Financial Performance (SFP)

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	1 435 820 910	837 562 198	787 731 243	-49 830 955	-5.95
Total Operating Expenditure	1 275 334 890	1 193 018 565	695 927 496	540 654 121	-155 273 375	22.31

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

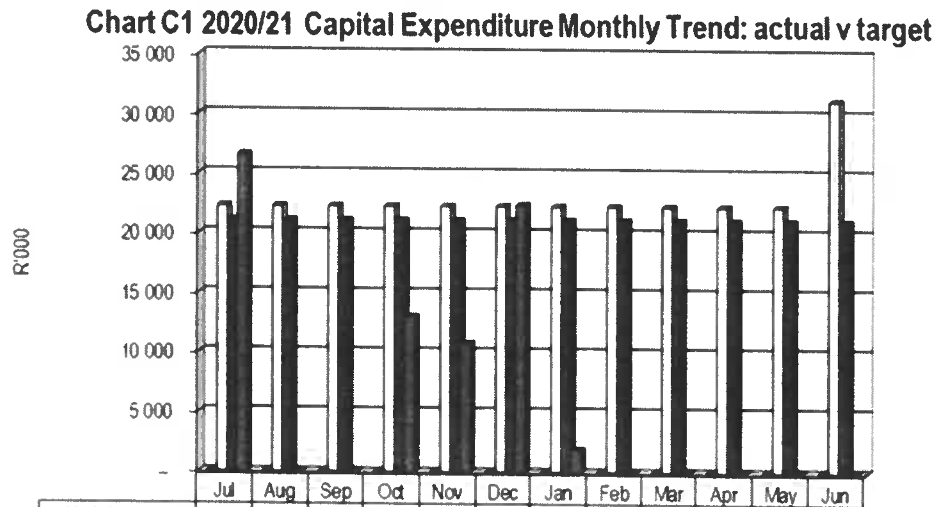
The Capital Expenditure report shown in Table C5 has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised by municipal vote. The summary report indicates the following:

Description	Original Budget	Adjusted Budget	Year to Date Budget	Year to Date Actuals	Variance Fav (Unfav)	% Variance
Total Capital Expenditure	275 922 991	252 762 991	147 445 078	48 330 456	-78 051 040	67.22

As at the end of JANUARY 2021, the municipality had spent **19.12%** 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	22 252	22 252	22 252	22 252	22 252	22 252	22 252	22 252	22 252	22 252	22 252	31 155
Adjusted Budget	21 064	21 064	21 064	21 064	21 064	21 064	21 064	21 064	21 064	21 064	21 064	21 064
Monthly actual	26 552	-	-	12 986	10 765	22 351	1 871	-	-	-	-	-

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	27 375 714	30 370 716	28 432 039	23 228 954	26 322 299
Service charges - sanitation revenue	7529215	0	8 749 246		0	0		10 711 092	9 333 073	7 799 920	6 874 220	8 541 537
Rental of facilities and equipment		0	19 568	10 474	42 038	12 174	22 280	4 000	6 736	681 523		2 176 971
Interest earned - external investments	260 025	0	630 503	909 610	291 773	130 861	250 656	584 885	514 574	1 357 640	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		21 519	1 734	319	59 702
Transfer receipts - operational	225 610 000	2 917 000	1 880 000		0	208 344 000	0	2 202 000	137 344 000	0	745 000	
Other revenue	127 010	0	1 407 899	196 146	278 756	602 940	146 740	31 318 887	193 820	529 287	347 752	249 908
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	72 196 578	177 784 438	38 802 143	32 109 991	38 029 891
Transfer receipts - capital	60 000 000	0	0		20 000 000	0			115 423 000			
Short term loans	1 879	0	0		0	0		27 745	200	200	200	200
Borrowing long term/refinancing	16 213 940	0	0		0	0					0	
Increase (decrease) in consumer deposits	416 938	0	0		0	0		13 547	25 106	0	1 100	473 357
Decrease(increase) in non-current Investments		0			0	0		39 431	0	0	0	
Decrease (increase) other non-current receivables	0	0	0			0			39 432	739 030	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	72 277 301	293 272 176	39 541 373	32 111 291	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	33 074 070	28 731 046	30 115 624	16 115 696	31 481 627
Remuneration of councillors	826 369	818 690	807 230	803 150	846 290	773 570	845 990	809 063	796 072	801 889	770 269	792 709
Interest paid	239 911	164 132	1 629 428	245 067	1 331 980	5 287 517	1 486 291	369 163	1 090 078	1 148 645	5 115 761	6 304 170
Bulk purchases - Water & Sewer	0	17 026 336	17 271 380	17 271 380	0	16 924 512		673 396	0	0	0	2 232 561
Other materials	46 419	83 151	482 508	1 137 464	192 472	0		453 416	692 393	466 457	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	10 209 694	12 644 443	10 011 171	12 188 161	13 117 693
Grants and subsidies paid - other	1 370 352		0	0	0	0			3 533 799	22 540 803	6 069 288	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	460 383	74 674 381	15 832 468	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	46 049 185	122 162 212	80 917 057	72 627 677	88 844 180
Other Cash Flows/Payments by Type					0							
Capital assets	175 000	0	0		0	0		45 433 150	9 966 616	25 534 274	17 208 944	7 122 903
Repayment of borrowing	35 933 026	0	0	274 057	0	0		275 855	6 602 301	272 504	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	91 758 190	138 731 129	106 723 835	89 836 621	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	-19 480 889	154 541 047	-67 182 462	-57 625 330	-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	118 790 859	273 331 906	206 149 444	148 524 114
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	118 790 859	273 331 906	206 149 444	148 524 114	88 782 234

1.3 Bank Reconciliations - January 2021

JANUARY 2021

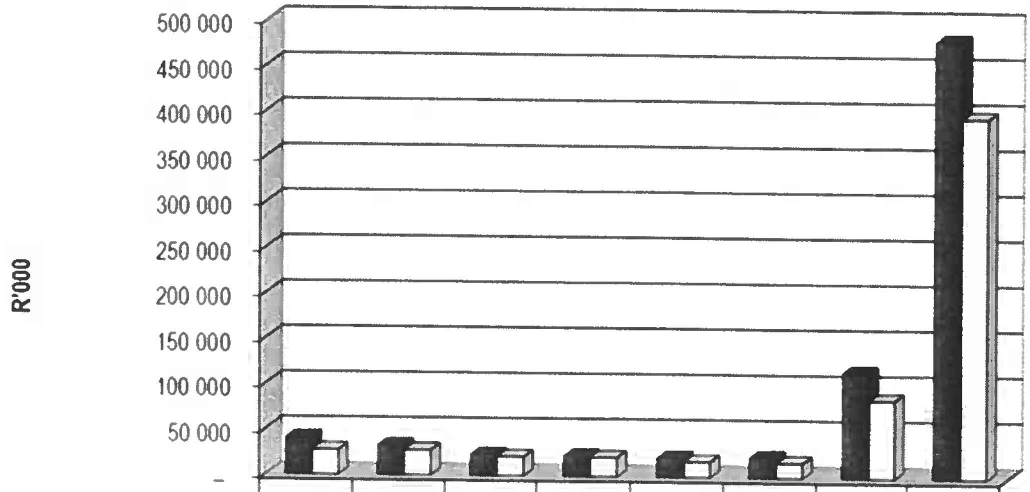
Bank Account name	Bank		Bank statement balance	Reconciling cheques outstanding	Reconciling items **deposits not receipted**	Cash book balance
ACB	Absa	CHQ	36 929.36			36 929.36
Salary	Absa	CHQ	11 249.20			11 249.20
General	Absa	CHQ	882 606.02	-276 393.84	53 688.60	659 900.78
Deposit	Absa	CHQ	1 926 660.30			1 926 660.30
Primary	Absa	CHQ	7 541.62			7 541.62
Ugu conditional grant acc	Absa	CHQ	23 415 839.68			23 415 839.68
Group life	Absa	CHQ	4 753 030.34	-15 056.00		4 737 974.34
Mig Chq	Absa	CHQ	178 903.30			178 903.30
TOTAL BANK ACC			**31 212 759.82**			**30 974 998.58**
Ugu Call Account	Absa	INVESTMENT	1 894 065.69			1 894 065.69
Mig Call	Absa	INVESTMENT	5 314 810.50			5 314 810.50
Absa Investment2	Absa-S	INVESTMENT	-			-
FNB Investment	FNB	INVESTMENT	25 000 000.00			25 000 000.00
FNB Investment	FNB-S	INVESTMENT	87 872.04			87 872.04
Investec Inv	Investec	INVESTMENT	10 000 000.00			10 000 000.00
Nedbank Investment	Nedbank	INVESTMENT	35 000 000.00			35 000 000.00
Std Bank -Inv	Std Bank	INVESTMENT	30 000 000.00			30 000 000.00
TOTAL INVESTMENTS			**107 296 748.23**			**107 296 748.23**
TOTAL			**138 509 508.05**	**-291 449.84**	**53 688.60**	**138 271 746.81**

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 R757 479 861 as at JANUARY 2021 which has increased by 2.58% from DECEMBER 2020 total R738 460 559 The consumer debtors amounted to R756 053 197

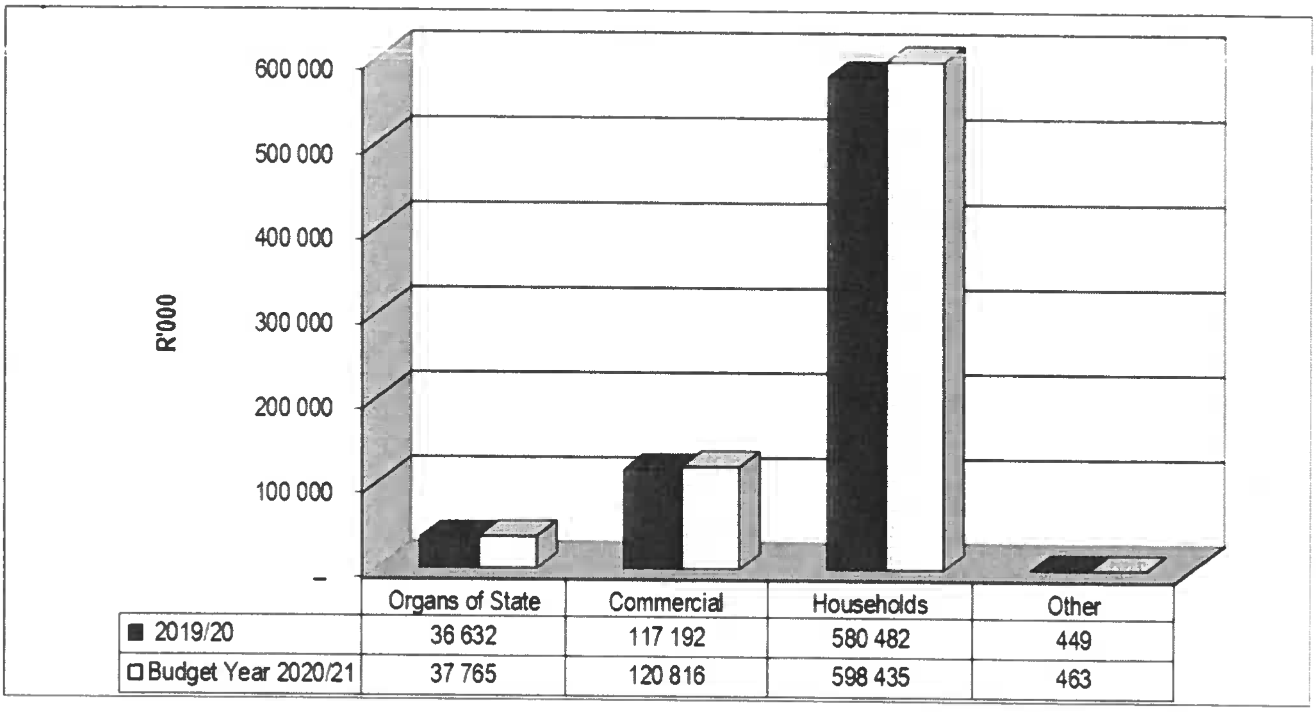
The chart below contains debtors ageing for the month of JANUARY 2021 compared to the ageing as at the end of JANUARY 2020

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	40 310	32 417	23 091	22 233	20 903	22 085	115 910	480 530
□ 2019/20	27 459	27 547	21 086	21 020	17 081	16 316	85 673	396 249

DEBTORS BY CUSTOMER GROUP



Consumer Debtors Reconciliation

Gross Balance as at 31 January 2021	756 053 197
Less Allowance for Impairment	459 207 341
Net Balance	**296 845 856**

Debtors Age Analysis By Customer Group as at 31 January 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	2 555 923.00	1 618 061.00	1 452 131.00	1 370 218.00	1 203 648.00	1 640 469.00	12 415 292.00	15 509 644.00	**37 765 386.00**
Commercial	10 712 064.00	9 416 418.00	3 962 611.00	3 462 418.00	3 590 405.00	3 562 239.00	21 126 947.00	64 983 166.00	**120 816 268.00**
Households	27 041 601.00	21 420 620.00	17 697 028.00	17 406 040.00	16 083 603.00	16 882 048.00	82 438 652.00	399 465 359.00	**598 434 951.00**
Other	884.00	- 37 926.00	- 20 951.00	- 5 493.00	25 613.00	589.00	- 71 270.00	571 810.00	**463 256.00**
Total By Customer Group	**40 310 472.00**	**32 417 173.00**	**23 090 819.00**	**22 233 183.00**	**20 903 269.00**	**22 085 345.00**	**115 909 621.00**	**480 529 979.00**	**757 479 861.00**

The table below show Debtors ageing by top Ten Organs of State - January 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	**33 074.08**	4 134.26	4 134.26	4 134.26	4 134.26	4 134.26	4 134.26	4 134.26	4 134.26
Dept of Education(Section 20) Total	**35 409.80**	16 869.94	18 539.86	-	-	-	-	0.00	0.00
Dept of Education(Section 21) Total	**6 074 511.86**	271 974.96	270 896.74	244 950.71	263 724.65	250 245.19	267 251.35	1 241 964.30	3 263 503.97
Dept of Health Total	**4 018 276.87**	417 158.29	145 430.83	147 053.01	158 621.02	80 991.02	112 501.29	608 814.25	2 347 707.16
Dept of Higher Education and Trainin	**158 956.75**	137 058.27	1 049.92	857.97	484.45	482.39	480.33	2 570.71	15 972.71
Dept of Human Settlement Total	**602 039.89**	7 154.58	7 273.34	7 123.83	7 039.02	6 911.13	9 945.69	30 460.71	526 131.60
Dept of Public Works National Total	**3 837 843.06**	826 397.08	755 325.93	112 874.57	96 271.47	192 160.95	142 737.82	1 112 182.78	599 892.47
Dept of Public Works Provincial Total	**110 548.81**	2 678.84	1 343.15	1 243.80	1 222.63	1 163.55	1 161.95	5 317.30	96 417.58
Dept of Social Development Total	**176 906.99**	15 158.02	4 152.57	20 250.72	1 760.53	1 754.87	1 749.21	7 690.21	124 390.86
Dept of Sports and Recreation Total	**1 323.34**	1 323.34	-	-	-	-	-	-	0.00
Dept of Transport Total	**458 517.82**	102 759.29	72 597.68	-10 012.43	22 778.95	10 831.50	10 797.07	63 650.22	185 115.54
Greater Kokstad Local Municipality To	**104 920.33**	565.26	541.72	541.72	541.72	541.72	550.54	101 637.65	-
Harry Gwala District Municipality Tot	**1 009 792.15**	346 991.29	345 468.13	317 332.73	-	-	-	0.00	0.00
Independent Electroral Commission T	**96 945.65**	8 166.39	8 534.60	933.76	2 164.56	11 635.54	11 560.41	30 778.52	23 171.87
Ray Nkonyeni Municipality Total	**9 678 107.07**	947 159.94	503 209.39	409 915.09	450 439.93	305 571.95	477 489.25	4 048 535.03	2 535 786.49
South African Post Office Total	**36 471.84**	13 422.54	6 790.49	6 078.87	7 099.06	2 114.12	146.56	820.20	0.00
Telkom SA Total	**26 938.80**	12 270.91	4 851.09	1 424.57	-	-	-	0.00	8 392.23
Transnet Total	**1 529 870.71**	121 971.04	115 554.10	116 467.06	110 461.12	77 919.28	70 832.37	376 731.14	539 934.60
Ubuhlebezwe Local Municipality Tota	**52 735.02**	284.11	272.28	272.28	272.28	272.28	276.71	51 085.08	-
Umdoni Local Municipality Total	**12 523 193.54**	430 220.71	302 684.52	266 515.83	351 637.78	311 657.13	443 495.37	4 841 521.25	5 575 460.95
Umuziwabantu Municipality Total	**796 126.99**	41 419.70	-12 149.78	-32 382.28	-12 426.37	4 376.22	267 584.21	556 939.90	-17 234.61
Umzumbe Municipality Total	**706 049.80**	4 918.75	4 579.92	3 947.64	4 050.89	4 048.97	13 879.90	480 658.30	189 965.43
Total	**42 068 561.17**	**3 730 057.51**	**2 561 080.74**	**1 619 523.71**	**1 470 277.95**	**1 266 812.07**	**1 836 574.29**	**13 565 491.81**	**16 018 743.10**

Debtors Age Analysis By Customer Group as at 31 December 2020

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	2 454 562.00	1 669 115.00	1 486 547.00	1 241 714.00	1 690 045.00	1 295 606.00	12 361 406.00	14 909 563.00	**37 108 558.00**
Commercial	13 464 634.00	5 502 499.00	3 700 431.00	3 637 662.00	3 718 885.00	2 979 129.00	21 114 420.00	63 676 297.00	**117 793 957.00**
Households	26 450 043.00	19 055 168.00	17 873 843.00	16 644 433.00	17 339 005.00	17 104 003.00	77 609 447.00	391 018 197.00	**583 094 139.00**
Other	- 37 392.00	- 20 951.00	- 5 493.00	25 613.00	589.00	815.00	- 101 506.00	602 230.00	**463 905.00**
Total By Customer Group	**42 331 847.00**	**26 205 831.00**	**23 055 328.00**	**21 549 422.00**	**22 748 524.00**	**21 379 553.00**	**110 983 767.00**	**470 206 287.00**	**738 460 559.00**

The table below show Debtors ageing by top Ten Organs of State - December 2020									
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	242 833.58	3 446.33	29 165.44	39 045.32	146 202.46	922.57	527.43	2 934.75	20 589.29
Dept of Education(Section 20) Total	37 301.54	18 539.86	18 761.68	-	-	-	-	-	-
Dept of Education(Section 21) Total	6 046 026.80	294 298.70	255 254.80	269 924.03	252 876.22	272 062.47	270 969.95	1 262 894.13	3 167 746.51
Dept of Health Total	4 454 690.18	630 590.23	175 786.77	185 841.32	105 273.92	142 313.18	133 414.93	805 575.89	2 275 893.94
Dept of Higher Education and Trainin	301 189.52	136 707.18	144 491.75	484.45	482.39	480.33	478.47	2 472.92	15 592.03
Dept of Human Settlement Total	596 186.47	8 567.31	7 131.02	7 039.02	6 911.13	9 945.69	5 569.35	28 566.79	522 456.17
Dept of Public Works National Total	3 657 006.83	755 325.93	744 877.71	136 984.05	162 642.33	145 100.78	70 708.40	1 064 319.24	577 048.40
Dept of Public Works Provincial Total	111 404.47	2 772.06	3 255.03	1 316.99	1 163.55	1 161.95	878.29	5 113.88	95 742.71
Dept of Social Development Total	199 704.03	21 188.51	35 239.41	7 690.96	1 754.87	1 749.21	1 413.29	7 322.20	123 345.58
Dept of Sports and Recreation Total	2 825.39	2 825.39	-	-	-	-	-	-	-
Dept of Transport Total	336 541.23	53 515.48	-10 147.53	22 778.95	10 831.50	10 797.07	8 783.18	65 149.27	174 833.31
Greater Kokstad Local Municipality To	104 355.07	541.72	541.72	541.72	541.72	550.54	547.57	101 090.08	-
Harry Gwala District Municipality Tot	662 800.86	345 468.13	317 332.73	-	-	-	-	-	-
Independent Electroral Commission T	89 779.26	8 534.60	933.76	2 164.56	11 635.54	11 560.41	1 935.02	40 792.75	12 222.62
Ray Nkonyeni Municipality Total	9 567 225.61	855 615.99	525 590.81	558 960.57	326 632.75	496 466.67	311 211.99	3 953 382.60	2 539 364.22
South African Post Office Total	30 728.32	8 612.57	7 734.37	8 728.29	3 379.85	1 453.04	139.29	680.91	-
Telkom SA Total	29 603.46	18 850.61	2 360.62	-	-	-	-	-	8 392.23
Transnet Total	1 407 899.67	115 554.10	116 467.06	110 461.12	77 919.28	70 832.37	68 364.88	370 578.76	477 722.10
Ubuhlebezwe Local Municipality Tota	52 450.91	272.28	272.28	272.28	272.28	276.71	275.22	50 809.86	-
Umdoni Local Municipality Total	12 060 533.79	302 581.75	248 655.38	351 290.78	304 223.76	443 468.75	292 098.84	4 914 810.30	5 203 404.23
Umuziwabantu Municipality Total	807 754.24	14 662.09	-5 966.91	-12 426.37	4 376.22	267 584.21	4 425.86	552 514.04	-17 414.90
Umzumbe Municipality Total	701 131.05	4 579.92	3 947.64	4 050.89	4 048.97	13 879.90	12 261.76	473 216.37	185 145.60
Totals	41 499 972.28	3 603 050.74	2 621 685.54	1 695 148.93	1 421 168.74	1 890 605.85	1 184 003.73	13 702 224.74	15 382 084.02

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.

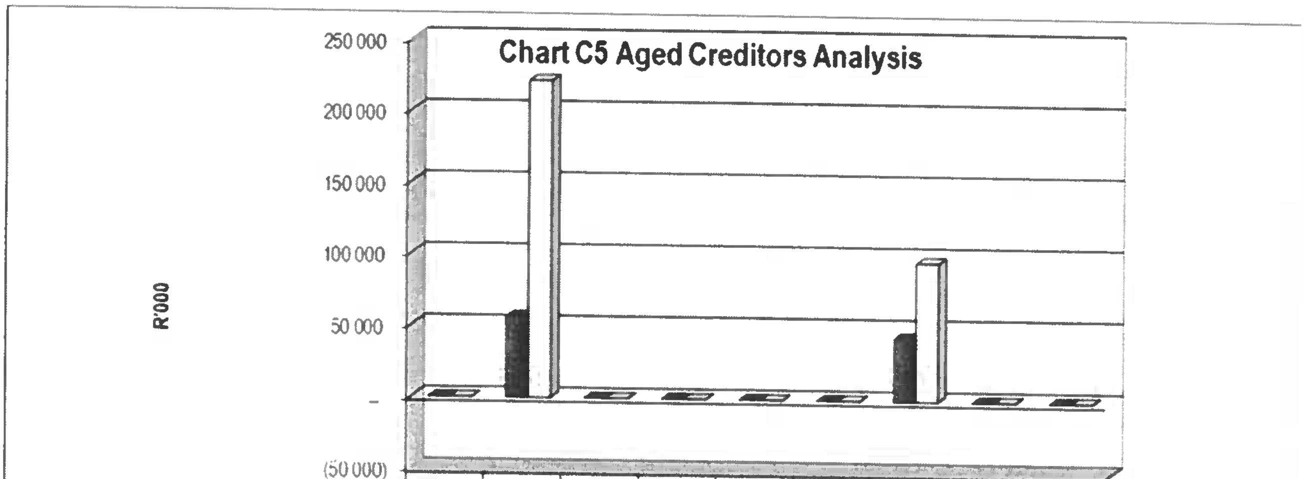
The following actions have been taken to Intensify the implementation of the credit control policy;

- 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 R317 679 813 at the end of JANUARY 2021 which has increased by 10.46% from DECEMBER 2020 total of R287 594 112

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	-	56 006	-	-	-	-	43 772	-	-
Budget Year 2020/21	-	221 255	-	-	-	-	96 425	(0)	-

1.6. Investment Portfolio

Table SC5 contains investments by maturity as at 31 January 2021 The table below shows the movement in total investments of the municipality for the month of January 2021.

Total Investments at the beginning of the month	**130 959 898.09**
Add: Investments made	100 000 000.00
Less: Investments realised	-123 663 149.86
Investments as at the end of the month	**107 296 748.23**

January 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	0.00	25 000 000.00	25 000 000.00
FNB	One Day Notice	Daily Call Account	87 872.04	0.00	87 872.04
NEDBANK	30/60/90 day Notice	Daily Call Account	0.00	35 000 000.00	35 000 000.00
Investec	30/60/90 day Notice	Daily Call Account	0.00	10 000 000.00	10 000 000.00
ABSA Call Account MIG	One Day Notice	Daily Call Account	6 825 951.34	-1 511 140.84	5 314 810.50
STD Investment	30/60/90 day Notice	Daily Call Account	0.00	30 000 000.00	30 000 000.00
ABSA Call	One Day Notice	Daily Call Account	124 046 074.71	-122 152 009.02	1 894 065.69
ABSA	One Day Notice	Daily Call Account			
TOTAL			**130 959 898.09**	**-23 663 149.86**	**107 296 748.23**

UGU- INVESTMENT ACCOUNT-JANUARY 2021

	30	60	90	TOTAL
INVESTEC	0.00		10 000 000.00	10 000 000.00
FNB	0.00	25 000 000.00		25 000 000.00
STANDARD	20 000 000.00		10 000 000.00	30 000 000.00
NEDBANK	25 000 000.00	10 000 000.00		35 000 000.00
FNB CALL ACC	87 872.04			87 872.04
ABSA CALL ACC	1 894 065.69			1 894 065.69
MIG CALL ACC	5 314 810.50			5 314 810.50
ABSA CALL ACC	0.00			0.00
TOTAL	**52 296 748.23**	**35 000 000.00**	**20 000 000.00**	**107 296 748.23**

2. MONTHLY WITHDRAWALS FROM MUNICIPAL BANK ACCOUNTS

Computer Generated Cheques - Main Account	-		
Manual Cheque Book - Main Account	-		
Salary Cheques	-		
MIG	-		
Group life Scheme			
Electronic Funds Transfer	-	Main Account	12 827 543.68
	-	Salary Account	33 056 965.75
			45 884 509.41

REPORT PREPARED BY:

LONDIWE SOTSHEDE
ACTING GENERAL MANAGER: BTO

DATE

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

Description	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
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	646 376	567 605	39 440	243 489	331 103	(87 614)	-26%	142 035
Investment revenue	–	2 535	2 535	251	3 715	1 479	2 236	151%	2 167
Transfers and subsidies	–	499 502	538 854	654	450 243	314 332	135 912	43%	262 642
Other own revenue	–	10 590	95 699	3 938	31 194	55 824	(24 630)	-44%	18 196
Total Revenue (excluding capital transfers and contributions)	**–**	**1 159 002**	**1 204 693**	**44 283**	**728 640**	**702 738**	**25 903**	**4%**	**425 040**
Employee costs	–	373 041	372 149	32 215	241 697	217 087	24 610	11%	140 990
Remuneration of Councillors	–	15 414	15 491	846	5 722	9 036	(3 315)	-37%	3 338
Depreciation & asset impairment	–	169 763	150 509	15 091	62 151	87 797	(25 646)	-29%	36 255
Finance charges	–	2 522	2 522	1 486	5 727	1 471	4 256	289%	3 341
Materials and bulk purchases	–	166 366	159 322	14 619	67 836	92 938	(25 102)	-27%	39 571
Transfers and subsidies	–	19 023	19 323	–	1 371	11 272	(9 901)	-88%	800
Other expenditure	–	529 205	473 702	27 917	156 151	276 326	(120 175)	-43%	91 088
Total Expenditure	**–**	**1 275 335**	**1 193 019**	**92 175**	**540 655**	**695 927**	**(155 272)**	**-22%**	**315 382**
Surplus/(Deficit)	**–**	**(116 333)**	**11 674**	**(47 891)**	**187 985**	**6 810**	**181 175**	**2660%**	**109 658**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	279 336	231 128	23 862	59 092	134 825	#### ####	-56%	34 470
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**	**242 802**	**(24 029)**	**247 077**	**141 635**	**105 443**	**74%**	**144 128**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**–**	**163 003**	**242 802**	**(24 029)**	**247 077**	**141 635**	**105 443**	**74%**	**144 128**
Capital expenditure & funds sources									
Capital expenditure	–	**275 923**	**252 763**	**1 871**	**48 329**	**147 445**	**(99 116)**	**-67%**	**28 192**
Capital transfers recognised	–	227 763	235 763	1 810	47 891	117 881	(69 991)	-59%	23 945
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	**48 160**	**17 000**	**62**	**440**	**8 500**	**(8 060)**	**-95%**	**220**
Total sources of capital funds	**–**	**275 923**	**252 763**	**1 871**	**48 330**	**126 381**	**(78 051)**	**-62%**	**24 165**
Financial position									
Total current assets	–	670 851	1 500 440		546 085				318 550
Total non current assets	–	5 006 269	5 134 404		4 894 117				2 854 902
Total current liabilities	–	1 100 364	1 962 417		1 879 285				1 096 250
Total non current liabilities	–	74 902	87 137		95 095				55 472
Community wealth/Equity	**–**	**4 501 853**	**4 585 291**		**3 465 822**				**2 021 730**
Cash flows									
Net cash from (used) operating	–	405 179	557 877	(24 579)	111 554	325 429	213 874	66%	65 073
Net cash from (used) investing	–	(236 070)	(249 523)	–	(175)	(147 562)	(147 387)	100%	(102)
Net cash from (used) financing	–	(5 386)	68 851	–	(19 574)	40 163	59 738	149%	(11 418)
Cash/cash equivalents at the month/year end	**–**	**210 190**	**377 206**	**–**	**138 272**	**264 497**	**126 225**	**48%**	**100 020**

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	40 310	32 417	23 091	22 233	20 903	22 085	115 910	480 530	757 480
Creditors Age Analysis									
Total Creditors	21 975	6 750	2 516	753	1 964	2 817	222 222	58 684	317 680

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

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		–	**159 736**	**243 475**	**10 063**	**515 462**	**142 027**	373 435	263%	**300 686**
Executive and council		–	4 468	4 468	519	2 520	2 606	(87)	-3%	1 470
Finance and administration		–	155 268	239 007	9 544	512 942	139 421	373 522	268%	299 216
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**9 068**	**9 068**	–	–	**5 290**	(5 290)	-100%	–
Community and social services		–	9 068	9 068	–	–	5 290	(5 290)	-100%	–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**72 157**	**73 330**	–	**2 082**	**42 776**	(40 694)	-95%	**1 214**
Planning and development		–	51 448	52 521	–	2 071	30 637	(28 566)	-93%	1 208
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	20 709	20 809	–	11	12 138	(12 127)	-100%	6
Trading services		–	**1 197 378**	**1 109 949**	**58 082**	**259 781**	**647 470**	(387 689)	-60%	**151 539**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	1 088 563	1 001 133	48 982	197 638	583 994	(386 357)	-66%	115 289
Waste water management		–	108 816	108 816	9 100	62 143	63 476	(1 333)	-2%	36 250
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	**10 407**	–	**10 407**	**#DIV/0!**	**6 070**
Total Revenue - Functional	2	–	**1 438 338**	**1 435 821**	**68 145**	**787 731**	**837 562**	**(49 831)**	**-6%**	**459 510**
Expenditure - Functional										
Governance and administration		–	**388 197**	**377 581**	**45 853**	**221 210**	**220 256**	954	0%	**129 039**
Executive and council		–	71 314	69 435	5 142	38 505	40 504	(1 999)	-5%	22 461
Finance and administration		–	316 822	307 886	40 711	182 539	179 600	2 940	2%	106 481
Internal audit		–	61	261	–	166	152	13	9%	97
Community and public safety		–	**6 053**	**6 553**	**249**	**2 439**	**3 823**	(1 384)	-36%	**1 422**
Community and social services		–	4 503	4 853	249	2 391	2 831	(440)	-16%	1 395
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	1 250	1 250	–	17	729	(712)	-98%	10
Housing		–	–	–	–	–	–	–		–
Health		–	300	450	–	30	263	(232)	-89%	18
Economic and environmental services		–	**70 731**	**69 985**	**1 586**	**14 503**	**40 824**	(26 321)	-64%	**8 460**
Planning and development		–	53 288	52 541	1 586	14 458	30 649	(16 191)	-53%	8 434
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	17 443	17 443	–	45	10 175	(10 130)	-100%	26
Trading services		–	**810 354**	**738 900**	**44 487**	**297 106**	**431 025**	(133 918)	-31%	**173 312**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	591 875	523 355	40 800	269 344	305 290	(35 947)	-12%	157 117
Waste water management		–	218 479	215 545	3 687	27 763	125 734	(97 972)	-78%	16 195
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	**5 396**	–	**5 396**	**#DIV/0!**	**3 148**
Total Expenditure - Functional	3	–	**1 275 335**	**1 193 019**	**92 175**	**540 654**	**695 927**	**(155 273)**	**-22%**	**315 382**
Surplus/ (Deficit) for the year		–	**163 003**	**242 802**	**(24 029)**	**247 077**	**141 635**	**105 442**	**74%**	**144 128**

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

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	519	2 520	2 606	(87)	-3.3%	1 470
Vote 2 - Finance and Administration		–	155 268	239 007	9 544	79 563	139 421	(59 858)	-42.9%	46 412
Vote 3 - Community and public safety		–	9 068	9 068	–	–	5 290	(5 290)	-100.0%	–
Vote 4 - Sport and recreation		–	–	–	–	–	–	–		–
Vote 5 - Public safety		–	–	–	–	–	–	–		–
Vote 6 - Economic and environmental services		–	51 448	52 521	–	2 071	30 637	(28 566)	-93.2%	1 208
Vote 7 - Environmental protection		–	20 709	20 809	–	11	12 138	(12 127)	-99.9%	6
Vote 8 - Water management		–	1 088 563	1 001 133	48 982	197 638	583 994	(386 357)	-66.2%	115 289
Vote 9 - Waste water management		–	108 816	108 816	9 100	62 125	63 476	(1 351)	-2.1%	36 240
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**	**1 435 821**	**68 145**	**343 927**	**837 562**	**(493 635)**	**-58.9%**	**200 624**
Expenditure by Vote	1									
Vote 1 - Excutive and Council		–	71 314	69 435	5 142	38 505	40 504	(1 999)	-4.9%	22 461
Vote 2 - Finance and Administration		–	316 822	307 886	40 711	182 539	179 600	2 940	1.6%	106 481
Vote 3 - Community and public safety		–	4 503	4 853	249	2 391	2 831	(440)	-15.5%	1 395
Vote 4 - Sport and recreation		–	–	–	–	–	–	–		–
Vote 5 - Public safety		–	1 250	1 250	–	17	729	(712)	-97.6%	10
Vote 6 - Economic and environmental services		–	53 288	52 541	1 586	14 458	30 649	(16 191)	-52.8%	8 434
Vote 7 - Environmental protection		–	17 443	17 443	–	45	10 175	(10 130)	-99.6%	26
Vote 8 - Water management		–	591 875	523 355	40 800	269 344	305 290	(35 947)	-11.8%	157 117
Vote 9 - Waste water management		–	218 479	215 545	3 687	27 763	125 734	(97 972)	-77.9%	16 195
Vote 10 - Other		–	–	–	–	–	–	–		–
Vote 11 - Health		–	300	450	–	30	263	(232)	-88.6%	18
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**	**1 192 758**	**92 175**	**535 093**	**695 775**	**(160 683)**	**-23.1%**	**312 137**
Surplus/ (Deficit) for the year	2	**–**	**163 064**	**243 063**	**(24 029)**	**(191 165)**	**141 787**	**(332 952)**	**-234.8%**	**(111 513)**

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

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 Source										
Property rates								–		
Service charges - electricity revenue								–		
Service charges - water revenue			552 868	474 097	30 340	181 342	276 557	(95 215)	-34%	105 783
Service charges - sanitation revenue			93 508	93 508	9 100	62 147	54 546	7 601	14%	36 252
Service charges - refuse revenue								–		
Rental of facilities and equipment			617	740	22	85	431	(346)	-80%	50
Interest earned - external investments			2 535	2 535	251	3 715	1 479	2 236	151%	2 167
Interest earned - outstanding debtors			765	1 840	3 769	24 507	1 073	23 434	2184%	14 296
Dividends received			–	–	–	–	–	–		–
Fines, penalties and forfeits			8	8	–	(4)	4	(8)	-191%	(2)
Licences and permits			400	500	–	11	292	(281)	-96%	6
Agency services			–	–	–	–	–	–		–
Transfers and subsidies			499 502	538 854	654	450 243	314 332	135 912	43%	262 642
Other revenue			8 800	92 612	147	6 594	54 024	(47 429)	-88%	3 847
Gains					–		–	–		–
Total Revenue (excluding capital transfers and contributions)		–	**1 159 002**	**1 204 693**	**44 283**	**728 640**	**702 738**	**25 903**	**4%**	**425 040**
Expenditure By Type										
Employee related costs			373 041	372 149	32 215	241 697	217 087	24 610	11%	140 990
Remuneration of councillors			15 414	15 491	846	5 722	9 036	(3 315)	-37%	3 338
Debt impairment			40 314	30 314	0	56	17 683	(17 627)	-100%	33
Depreciation & asset impairment			169 763	150 509	15 091	62 151	87 797	(25 646)	-29%	36 255
Finance charges			2 522	2 522	1 486	5 727	1 471	4 256	289%	3 341
Bulk purchases			145 787	143 837	13 336	63 874	83 905	(20 031)	-24%	37 260
Other materials			20 580	15 486	1 283	3 962	9 033	(5 071)	-56%	2 311
Contracted services			179 720	205 384	7 203	58 101	119 807	(61 706)	-52%	33 892
Transfers and subsidies			19 023	19 323	–	1 371	11 272	(9 901)	-88%	800
Other expenditure			309 171	238 005	20 714	97 642	138 836	(41 194)	-30%	56 958
Losses			–	–	–	352	–	352	#DIV/0!	205
Total Expenditure		–	**1 275 335**	**1 193 019**	**92 175**	**540 655**	**695 927**	**(155 272)**	**-22%**	**315 382**
Surplus/(Deficit)		–	**(116 333)**	**11 674**	**(47 891)**	**187 985**	**6 810**	**181 175**	**0**	**109 658**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			279 336	231 128	23 862	59 092	134 825	(75 733)	(0)	34 470
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**	**242 802**	**(24 029)**	**247 077**	**141 635**			**144 128**
Taxation								–		
Surplus/(Deficit) after taxation		–	**163 003**	**242 802**	**(24 029)**	**247 077**	**141 635**			**144 128**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		–	**163 003**	**242 802**	**(24 029)**	**247 077**	**141 635**			**144 128**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		–	**163 003**	**242 802**	**(24 029)**	**247 077**	**141 635**			**144 128**

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

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	25 000	62	265	14 583	(14 318)	-98%	155
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		–	189 444	180 914	1 810	38 944	105 533	(66 589)	-63%	22 717
Vote 9 - Waste water management		–	55 529	46 849	–	9 120	27 329	(18 208)	-67%	5 320
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**	**252 763**	**1 871**	**48 329**	**147 445**	**(99 116)**	**-67%**	**28 192**
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**	**252 763**	**1 871**	**48 329**	**147 445**	**(99 116)**	**-67%**	**28 192**
Capital Expenditure - Functional Classification										
Governance and administration		–	**30 950**	**25 000**	**62**	**265**	**14 583**	(14 318)	-98%	**155**
Executive and council								–		
Finance and administration			30 950	25 000	62	265	14 583	(14 318)	-98%	155
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**	**227 763**	**1 810**	**48 065**	**132 862**	(84 797)	-64%	**28 038**
Energy sources										
Water management			189 444	180 914	1 810	38 944	105 533	(66 589)	-63%	22 717
Waste water management			55 529	46 849	–	9 120	27 329	(18 208)	-67%	5 320
Waste management								–		
Other								–		
Total Capital Expenditure - Functional Classification	3	–	**275 923**	**252 763**	**1 871**	**48 329**	**147 445**	**(99 116)**	**-67%**	**28 192**
Funded by:										
National Government			227 763	212 148		30 695	106 074	(75 379)	-71%	15 347
Provincial Government				23 615	1 810	17 196	11 808	5 388	46%	8 598
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**	**235 763**	**1 810**	**47 891**	**117 881**	**(69 991)**	-59%	**23 945**
Borrowing	6							–		
Internally generated funds			48 160	17 000	62	440	8 500	(8 060)	-95%	220
Total Capital Funding		–	**275 923**	**252 763**	**1 871**	**48 330**	**126 381**	**(78 051)**	**-62%**	**24 165**

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 - M07 January

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash				346 636	30 975	18 069
Call investment deposits			73 808	76 750	107 297	62 590
Consumer debtors			181 192	161 816	329 597	192 265
Other debtors			368 143	869 767	60 880	35 514
Current portion of long-term receivables			155	182	3 435	2 004
Inventory			47 553	45 288	13 902	8 109
Total current assets		–	**670 851**	**1 500 440**	**546 085**	**318 550**
Non current assets						
Long-term receivables			545	519	2 410	1 406
Investments					(24)	(14)
Investment property			295 010	280 962	31 650	18 463
Investments in Associate						–
Property, plant and equipment			4 618 446	4 765 049	4 850 534	2 829 478
Biological						
Intangible			92 267	87 874	9 547	5 569
Other non-current assets					0	0
Total non current assets		–	**5 006 269**	**5 134 404**	**4 894 117**	**2 854 902**
TOTAL ASSETS		–	**5 677 120**	**6 634 844**	**5 440 202**	**3 173 451**
LIABILITIES						
Current liabilities						
Bank overdraft				–		
Borrowing			5 567	52 697	24 200	14 116
Consumer deposits			81 516	98 501	21 750	12 687
Trade and other payables			835 903	1 602 538	1 777 416	1 036 826
Provisions			177 379	208 681	55 919	32 620
Total current liabilities		–	**1 100 364**	**1 962 417**	**1 879 285**	**1 096 250**
Non current liabilities						
Borrowing			54 098	65 237	89 916	52 451
Provisions			20 805	21 900	5 179	3 021
Total non current liabilities		–	**74 902**	**87 137**	**95 095**	**55 472**
TOTAL LIABILITIES		–	**1 175 266**	**2 049 554**	**1 974 380**	**1 151 722**
NET ASSETS	2	–	**4 501 853**	**4 585 291**	**3 465 822**	**2 021 730**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			4 501 853	4 585 291	3 465 822	2 021 730
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	–	**4 501 853**	**4 585 291**	**3 465 822**	**2 021 730**

DC21 Ugu - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates				–				–		
Service charges			631 951	631 951	26 064	214 871	368 638	(153 767)	-42%	125 342
Other revenue			971	617	169	6 223	360	5 863	1629%	3 630
Transfers and Subsidies - Operational			505 718	575 008		438 751	335 421	103 330	31%	255 938
Transfers and Subsidies - Capital			279 336	289 336		80 000	168 779	(88 779)	-53%	46 667
Interest			2 000	2 000	4 020	20 210	1 167	19 043	1632%	11 789
Dividends			535	535		–	312	(312)	-100%	–
Payments										
Suppliers and employees			(993 787)	(920 024)	(53 344)	(636 746)	(536 681)	100 065	-19%	(371 435)
Finance charges			(2 522)	(2 522)	(1 486)	(10 384)	(1 471)	8 913	-606%	(6 058)
Transfers and Grants			(19 023)	(19 023)		(1 370)	(11 097)	(9 727)	88%	(799)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**405 179**	**557 877**	**(24 579)**	**111 554**	**325 429**	**213 874**	**66%**	**65 073**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables				3 441				–		
Decrease (increase) in non-current investments								–		
Payments										
Capital assets			(236 070)	(252 963)		(175)	(147 562)	(147 387)	100%	(102)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	**(236 070)**	**(249 523)**	–	**(175)**	**(147 562)**	**(147 387)**	**100%**	**(102)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans						2	–	2	#DIV/0!	1
Borrowing long term/refinancing						16 214	–	16 214	#DIV/0!	9 458
Increase (decrease) in consumer deposits			2 600	76 837		417	44 822	(44 405)	-99%	243
Payments										
Repayment of borrowing			(7 986)	(7 986)		(36 207)	(4 658)	31 549	-677%	(21 121)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	**(5 386)**	**68 851**	–	**(19 574)**	**40 163**	**59 738**	**149%**	**(11 418)**
NET INCREASE/ (DECREASE) IN CASH HELD		–	**163 723**	**377 206**	**(24 579)**	**91 805**	**218 030**			**53 553**
Cash/cash equivalents at beginning:			46 467			46 467	46 467			46 467
Cash/cash equivalents at month/year end:		–	210 190	377 206		138 272	264 497			100 020

DC21 Ugu - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M07 January

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
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates				–				–		
Service charges			631 951	631 951	26 064	214 871	368 638	(153 767)	-42%	125 342
Other revenue			971	617	169	6 223	360	5 863	1629%	3 630
Transfers and Subsidies - Operational			505 718	575 008		438 751	335 421	103 330	31%	255 938
Transfers and Subsidies - Capital			279 336	289 336		80 000	168 779	(88 779)	-53%	46 667
Interest			2 000	2 000	4 020	20 210	1 167	19 043	1632%	11 789
Dividends			535	535		–	312	(312)	-100%	–
Payments										
Suppliers and employees			(993 787)	(920 024)	(53 344)	(636 746)	(536 681)	100 065	-19%	(371 435)
Finance charges			(2 522)	(2 522)	(1 486)	(10 384)	(1 471)	8 913	-606%	(6 058)
Transfers and Grants			(19 023)	(19 023)		(1 370)	(11 097)	(9 727)	88%	(799)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**405 179**	**557 877**	**(24 579)**	**111 554**	**325 429**	**213 874**	**66%**	**65 073**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables				3 441				–		
Decrease (increase) in non-current investments								–		
Payments										
Capital assets			(236 070)	(252 963)		(175)	(147 562)	(147 387)	100%	(102)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	**(236 070)**	**(249 523)**	–	**(175)**	**(147 562)**	**(147 387)**	**100%**	**(102)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans						2	–	2	#DIV/0!	1
Borrowing long term/refinancing						16 214	–	16 214	#DIV/0!	9 458
Increase (decrease) in consumer deposits			2 600	76 837		417	44 822	(44 405)	-99%	243
Payments										
Repayment of borrowing			(7 986)	(7 986)		(36 207)	(4 658)	31 549	-677%	(21 121)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	**(5 386)**	**68 851**	–	**(19 574)**	**40 163**	**59 738**	**149%**	**(11 418)**
NET INCREASE/ (DECREASE) IN CASH HELD		–	**163 723**	**377 206**	**(24 579)**	**91 805**	**218 030**			**53 553**
Cash/cash equivalents at beginning:			46 467			46 467	46 467			46 467
Cash/cash equivalents at month/year end:		–	210 190	377 206		138 272	264 497			100 020

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	(95 215)	breakdowns, Covid-19 restrictions	To reduce the supply of free water through water tankers
	Service charges - sanitation revenue	7 601	Not matterial	Not applicable
	Rental of facilities and equipment	(346)	Not matterial	Not applicable
	Transfers recognised - operational	135 912	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	24 610	fix the breakages on the ageing infrastructure.	overtime
	Finance charges	4 256	The budget for the Finance cost was understated in error.	To be corrected in the Mid-term Adjustments budget.
	Bulk purchases	(20 031)	lockdown as a result of the reduction in water sales.	To consider reducing the budget and align with the reduction in wat
	Contracted services	(61 706)	of the Cost containments measure	To consider reducing the budget and align with the reduction in wat
	Transfers and grants	(9 901)	result	Not applicable
	Other expenditure	(41 194)	of the Cost containments measure	To consider reducing the budget and align with the reduction in wat
3	**Capital Expenditure**			
	Water	(12 702)	current years budget to avoid legal actions from the services	from the slow
	Waste water management	4 564	current years budget to avoid legal actions from the services	from the slow
	Fleet Management	(2 916)	projects	Mid-term budget adjustment.
	Administrative and Corporate Support	(10 236)	projects	Mid-term budget adjustment.
	Financial Position			
	Cash	30 975	accounts,	Not applicable
	Consumer debtors	329 597	municipal services that were consumed during the period.	Not applicable
	Other debtors	60 880	other	Not applicable
	Property, plant and equipment	4 850 534	controlled by the municpality, net off accummulated decpreciation	Not applicable
	Consumer deposits	21 750	security on all the active consumer accounts.	Not applicable
	Trade and other payables	1 777 416	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)	3 465 822	by the	Not applicable
5	**Cash Flow**			
	Ratepayers and other	(153 767)	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	(88 779)	received in Q2 as scheduled.	communication
	Interest	8 913	The budget for the Finance Cost was understated in error	The budget will be corrected in the Adjustments budget
	Capital assets	(147 387)	because of the delays in receipt of the 2nd trench of the MIG	communication
	Increase (decrease) in consumer deposits	(44 405)	than it was anticipated.	To consider adjusting the budget during Mid-term
	Repayment of borrowing	31 549	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 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	(95 215)	breakdowns, Covid-19 restrictions	To reduce the supply of free water through water tankers
	Service charges - sanitation revenue	7 601	Not matterial	Not applicable
	Rental of facilities and equipment	(346)	Not matterial	Not applicable
	Transfers recognised - operational	135 912	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	24 610	fix the breakages on the ageing infrastructure.	overtime
	Finance charges	4 256	The budget for the Finance cost was understated in error.	To be corrected in the Mid-term Adjustments budget.
	Bulk purchases	(20 031)	lockdown as a result of the reduction in water sales.	To consider reducing the budget and align with the reduction in wat
	Contracted services	(61 706)	of the Cost containments measure	To consider reducing the budget and align with the reduction in wat
	Transfers and grants	(9 901)	result	Not applicable
	Other expenditure	(41 194)	of the Cost containments measure	To consider reducing the budget and align with the reduction in wat
3	**Capital Expenditure**			
	Water	(12 702)	current years budget to avoid legal actions from the services	from the slow
	Waste water management	4 564	current years budget to avoid legal actions from the services	from the slow
	Fleet Management	(2 916)	projects	Mid-term budget adjustment.
	Administrative and Corporate Support	(10 236)	projects	Mid-term budget adjustment.
	Financial Position			
	Cash	30 975	accounts,	Not applicable
	Consumer debtors	329 597	municipal services that were consumed during the period.	Not applicable
	Other debtors	60 880	other	Not applicable
	Property, plant and equipment	4 850 534	controlled by the municpality, net off accummulated decpreciation	Not applicable
	Consumer deposits	21 750	security on all the active consumer accounts.	Not applicable
	Trade and other payables	1 777 416	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)	3 465 822	by the	Not applicable
5	**Cash Flow**			
	Ratepayers and other	(153 767)	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	(88 779)	received in Q2 as scheduled.	communication
	Interest	8 913	The budget for the Finance Cost was understated in error	The budget will be corrected in the Adjustments budget
	Capital assets	(147 387)	because of the delays in receipt of the 2nd trench of the MIG	communication
	Increase (decrease) in consumer deposits	(44 405)	than it was anticipated.	To consider adjusting the budget during Mid-term
	Repayment of borrowing	31 549	The budget for the Loan Repayment was understated in error.	The budget will be corrected during Mid-term.
	Measureable performance			
7	**Municipal Entities**			

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

Description of financial indicator	Basis of calculation	Ref	2019/20 Audited Outcome	Budget Year 2020/21 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	13.5%	12.8%	1.1%	2.1%
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%	19.9%	37.5%	54.6%	54.6%
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%	61.0%	76.5%	29.1%	29.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	6.7%	21.6%	7.4%	7.4%
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%	47.5%	85.7%	54.4%	54.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors 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%	32.2%	30.9%	33.2%	33.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	14.9%	12.7%	0.8%	1.6%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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

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	33 382	27 933	19 932	19 005	17 649	18 649	95 790	420 733	653 073	571 826		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–		
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Waste Water Management	1500	8 728	5 727	4 050	3 784	3 567	3 439	17 756	56 240	103 292	84 787		
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–		
Interest on Arrear Debtor Accounts	1810	–	–	(4)	–	–	–	747	1 798	2 541	2 545		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(1 799)	(1 244)	(887)	(556)	(313)	(3)	1 616	1 759	(1 427)	2 503		
Total By Income Source	**2000**	**40 310**	**32 417**	**23 091**	**22 233**	**20 903**	**22 085**	**115 910**	**480 530**	**757 480**	**661 661**	–	–
2019/20 - totals only		27 459	27 547	21 086	21 020	17 081	16 316	85 673	396 249	612 429	**536 338**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 556	1 618	1 452	1 370	1 204	1 640	12 415	15 510	37 765	32 139		
Commercial	2300	10 712	9 416	3 963	3 462	3 590	3 562	21 127	64 983	120 816	96 725		
Households	2400	27 042	21 421	17 697	17 406	16 084	16 882	82 439	399 465	598 435	532 276		
Other	2500	1	(38)	(21)	(5)	26	1	(71)	572	463	521		
Total By Customer Group	**2600**	**40 310**	**32 417**	**23 091**	**22 233**	**20 903**	**22 085**	**115 910**	**480 530**	**757 480**	**661 661**	–	–

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

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	14 966	–	1 067	–	1 027	1 086	154 008	49 101	**221 255**
PAYE deductions	0300	–	–	–	–	–	–	–	–	**–**
VAT (output less input)	0400	–	–	–	–	–	–	–	–	**–**
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	**–**
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**
Trade Creditors	0700	7 009	6 750	1 449	753	937	1 730	68 214	9 583	**96 425**
Auditor General	0800	–	–	–	–	–	–	(0)	–	**(0)**
Other	0900	–	–	–	–	–	–	–	–	**–**
Total By Customer Type	**1000**	**21 975**	**6 750**	**2 516**	**753**	**1 964**	**2 817**	**222 222**	**58 684**	**317 680**

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

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 [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
FNB Investment										–		25 000		25 000
First National Bank										88				88
NEDBank										–		35 000		35 000
Investec										–		10 000		10 000
ABSA Bank CALL MIG										6 826		(1 511)		5 315
STD Investment										–		30 000		30 000
ABSA Bank CALL										124 046		(122 152)		1 894
Jazz										–				–
ABSA										0				0
										–				–
										–				–
Municipality sub-total										**130 960**		**(23 663)**	**–**	**107 297**
Entities														
ABSA Call Investment Account - Main										10				10
ABSA Call Investment Account - NSNP										2 278				2 278
														–
														–
														–
														–
														–
Entities sub-total										**2 287**		**–**	**–**	**2 287**
TOTAL INVESTMENTS AND INTEREST	2									**133 248**		**(23 663)**	**–**	**109 585**

References

2. List investments in expiry date order

3. If 'variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as negative

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

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	**510 310**	**569 421**	–	**438 751**	**332 162**	**157 208**	**47.3%**	**255 938**
Local Government Equitable Share			412 402	471 513		431 943	275 049	156 894	57.0%	251 967
RSC Levy Replacement			88 955	88 955		–	51 890			–
Finance Management			1 800	1 800		1 800	1 050			1 050
EPWP Incentive			4 468	4 468		3 128	2 606			1 825
	3							–		
								–		
								–		
								–		
								–		
Rural Roads Asset Management Systems Grant			2 685	2 685		1 880	1 566	314	20.0%	1 097
Provincial Government:		–	**1 000**	**1 000**	–	–	**583**	**(583)**	**-100.0%**	–
								–		
	4							–		
								–		
								–		
Spatial Development Framework			1 000	1 000		–	583	(583)	-100.0%	–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	–	**511 310**	**570 421**	–	**438 751**	**332 746**	**156 624**	**47.1%**	**255 938**
Capital Transfers and Grants										
National Government:		–	289 336	289 336	–	80 000	168 779	(88 779)	**-52.6%**	46 667
Municipal Infrastructure Grant (MIG)			239 336	239 336		50 000	139 613	(89 613)	-64.2%	29 167
								–		
								–		
								–		
								–		
Water Services Infrastructure Grant			50 000	50 000	–	30 000	29 167	833	2.9%	17 500
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	–	289 336	289 336	–	80 000	168 779	(88 779)	-52.6%	46 667
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	800 646	859 757	–	518 751	501 525	67 845	13.5%	302 605

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

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	**563 576**	**622 687**	**42 434**	**295 562**	**363 234**	**(67 672)**	**-18.6%**	**167 829**
Local Government Equitable Share			412 402	471 513	34 367	240 568	275 049	(34 481)	-12.5%	140 331
RSC Levy Replacement			88 955	88 955	7 413	51 890	51 890	0	0.0%	25 945
Finance Management			1 800	1 800	135	585	1 050	(465)	-44.3%	292
EPWP Incentive			4 468	4 468	519	2 520	2 606	(87)	-3.3%	1 260
WSIG Grant Opex			500	500			292	(292)	-100.0%	–
Municipal Infrastructure Grant Opex			52 766	52 766			30 780	(30 780)	-100.0%	–
Rural Roads Asset Management Systems Grant			2 685	2 685		–	1 566	(1 566)	-100.0%	–
Provincial Government:		–	**1 000**	**1 000**	–	–	**583**	**(583)**	**-100.0%**	–
								–		
								–		
								–		
								–		
Spatial Development Framework			1 000	1 000		–	583	(583)	-100.0%	–
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Total operating expenditure of Transfers and Grants:		–	**564 576**	**623 687**	**42 434**	**295 562**	**363 817**	**(68 255)**	**-18.8%**	**167 829**
Capital expenditure of Transfers and Grants										
National Government:		–	236 070	236 070	1 511	59 305	137 707	(78 403)	**-56.9%**	29 652
Municipal Infrastructure Grant (MIG)			186 570	186 570	1 511	43 378	108 832	(65 454)	-60.1%	21 689
							–	–		–
							–	–		–
							–	–		–
							–	–		–
Water Services Infrastructure Grant			49 500	49 500		15 927	28 875	(12 948)	-44.8%	7 963
Provincial Government:		–	–	**2 700**	–	**2 700**	**1 350**	1 350	100.0%	**1 350**
Umzimkhulu River Temporary berm				2 700		2 700	1 350	1 350	100.0%	1 350
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		–	**236 070**	**238 770**	**1 511**	**62 005**	**139 057**	**(77 053)**	**-55.4%**	**31 002**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	**800 646**	**862 457**	**43 945**	**357 567**	**502 875**	**(145 308)**	**-28.9%**	**198 831**

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

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	7 115	662	4 434	4 151	283	7%	2 586
Pension and UIF Contributions			381	381	–	–	222	(222)	-100%	–
Medical Aid Contributions			321	321	–	–	188	(188)	-100%	–
Motor Vehicle Allowance			4 057	4 057	–	–	2 367	(2 367)	-100%	–
Cellphone Allowance			1 074	1 074	–	–	626	(626)	-100%	–
Housing Allowances			2 904	2 481	–	–	1 447	(1 447)	-100%	–
Other benefits and allowances			62	62	184	1 288	36	1 252	3486%	751
Sub Total - Councillors		–	**15 414**	**15 491**	**846**	**5 721**	**9 038**	**(3 315)**	**-37%**	**3 337**
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			5 045	8 282	51	590	4 831	(4 241)	-88%	344
Pension and UIF Contributions			917	–	11	11	–	11	#DIV/0!	7
Medical Aid Contributions			232	–	4	33	–	33	#DIV/0!	19
Overtime				–	–	–	–	–		–
Performance Bonus			420	–	–	51	–	51	#DIV/0!	30
Motor Vehicle Allowance			1 199	–	28	28	–	28	#DIV/0!	16
Cellphone Allowance			78	78	1	7	45	(38)	-85%	4
Housing Allowances			374	–	0	1	–	1	#DIV/0!	1
Other benefits and allowances			150	–	–	–	–	–		–
Payments in lieu of leave			291	–	–	62	–	62	#DIV/0!	36
Long service awards				–	–	74	–	74	#DIV/0!	43
Post-retirement benefit obligations	2			–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		–	**8 707**	**8 360**	**95**	**856**	**4 877**	**(4 020)**	**-82%**	**500**
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			244 975	254 616	19 684	156 584	148 526	8 058	5%	91 341
Pension and UIF Contributions			36 754	34 640	3 418	24 406	20 207	4 199	21%	14 237
Medical Aid Contributions			18 328	17 649	1 443	9 946	10 295	(349)	-3%	5 802
Overtime			29 967	28 602	110	3 466	16 684	(13 218)	-79%	2 022
Performance Bonus			–	–	19	17 166	–	17 166	#DIV/0!	10 013
Motor Vehicle Allowance			9 916	10 473	791	5 526	6 109	(583)	-10%	3 223
Cellphone Allowance			1 401	1 325	234	1 666	773	893	116%	972
Housing Allowances			3 247	3 453	152	1 080	2 014	(934)	-46%	630
Other benefits and allowances			13 390	6 709	5 702	28 716	3 914	24 802	634%	16 751
Payments in lieu of leave			4 529	4 582	116	1 166	2 673	(1 507)	-56%	680
Long service awards			1 830	1 740	137	1 307	1 015	292	29%	763
Post-retirement benefit obligations	2			–	–		–	–		–
Sub Total - Other Municipal Staff		–	**364 334**	**363 789**	**31 806**	**251 030**	**212 210**	**38 820**	**18%**	**146 434**
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		–	**388 455**	**387 640**	**32 747**	**257 608**	**226 123**	**31 485**	**14%**	**150 271**
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	387 640	32 747	257 608	226 123	31 485	14%	150 271
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		–	373 041	372 149	31 901	251 886	217 087	34 800	16%	146 934

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

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	44 424	40 302	40 302	40 302	56 790	533 084	599 216	629 177
Service charges - sanitation revenue		7 529		8 749					8 239	8 239	8 239	8 239	8 239	98 867	103 810	109 001
Service charges - refuse													–			
Rental of facilities and equipment		–		20	10	42	12	22	51	51	51	51	51	617	648	680
Interest earned - external investments		260		631	910	292	131	251	–	–	–	–	–	–	–	–
Interest earned - outstanding debtors		3 378		3 357	3 522	3 490	3 578	3 769	167	167	167	167	167	2 000	2 100	2 205
Dividends received		–							45	45	45	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		42 143	42 143	42 143	42 143	42 143	575 008	464 042	499 913
Other revenue		127		1 408	196	279	603	147								
Cash Receipts by Source		**262 793**	**31 864**	**39 376**	**37 525**	**35 644**	**242 601**	**30 252**	**95 068**	**90 946**	**90 946**	**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			23 278	23 278	23 278	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**	**118 346**	**114 224**	**114 224**	**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	29 087	29 087	29 087	29 087	29 087	369 571	391 693	404 151
Remuneration of councillors		826	819	807	803	846	774	846	1 284	1 284	1 284	1 284	1 284	15 491	16 088	16 892
Interest paid		240	164	1 629	245	1 332	5 288	1 486	210	210	210	210	210	2 522	2 648	2 780
Bulk purchases - Electricity		–							–	–	–	–	–	–	–	–
Bulk purchases - Water & Sewer		–	17 026	17 271	17 271		16 925		12 149	12 149	12 149	12 149	12 149	145 787	153 076	160 730
Other materials		46	83	483	1 137	192	–		1 715	1 715	1 715	1 715	1 715	–	–	–
Contracted services		4 590	8 721	13 638	14 909	15 785	30 512	4 108	15 319	15 319	15 319	15 319	15 319	–	–	–
Grants and subsidies paid - other municipalities		–							–	–	–	–	–	–	–	–
Grants and subsidies paid - other		1 370							1 585	1 585	1 585	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	17 969	17 969	17 969	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**	**79 319**	**79 319**	**79 319**	**79 319**	**79 319**	**941 569**	**1 090 372**	**1 147 348**
Other Cash Flows/Payments by Type																
Capital assets		75							37 839	14 218	14 218	14 218	14 218	252 963	–	–
Repayment of borrowing		35 933			274					1 996			1 996	7 986	8 385	8 804
Other Cash Flows/Payments		–									3 125		–	–	–	–
Total Cash Payments by Type		**114 088**	**94 400**	**86 217**	**109 247**	**71 332**	**154 767**	**54 831**	**117 158**	**95 533**	**96 661**	**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)**	**1 189**	**18 692**	**17 563**	**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	139 460	158 152	175 715	196 404	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	139 460	158 152	175 715	196 404	311 859	423 673	729 552	1 143 612

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

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates								–		
Service charges - electricity revenue								–		
Service charges - water revenue			552 868	474 097	30 340	153 962	276 557	(122 595)	-44%	89 811
Service charges - sanitation revenue			93 508	93 508	9 100	52 931	54 546	(1 615)	-3%	30 877
Service charges - refuse revenue								–		
Rental of facilities and equipment			617	740	22	96	431	(335)	-78%	56
Interest earned - external investments			2 535	2 535	251	1 576	1 479	97	7%	919
Interest earned - outstanding debtors			765	1 840	3 769	15 241	1 073	14 168	1320%	8 890
Dividends received			–	–	–	3 413	–	3 413	#DIV/0!	1 991
Fines, penalties and forfeits			8	8	–	–	4	(4)	-100%	–
Licences and permits			400	500	–	–	292	(292)	-100%	–
Agency services			–	–	–	–	–	–		–
Transfers and subsidies			499 502	538 854	654	441 680	314 332	127 349	41%	257 647
Other revenue			8 800	92 612	147	3 453	54 024	(50 570)	-94%	2 014
Gains					–		–	–		–
Total Revenue (excluding capital transfers and contributions)		–	**1 159 002**	**1 204 693**	**44 283**	**672 352**	**702 738**	**(30 385)**	**-4%**	**392 206**
Expenditure By Type										
Employee related costs			373 041	372 149	32 215	238 168	217 087	21 081	10%	138 931
Remuneration of councillors			15 414	15 491	846	5 721	9 036	(3 315)	-37%	3 337
Debt impairment			40 314	30 314	0	52	17 683	(17 631)	-100%	30
Depreciation & asset impairment			169 763	150 509	15 091	107 553	87 797	19 756	23%	62 739
Finance charges			2 522	2 522	1 486	6 754	1 471	5 283	359%	3 940
Bulk purchases			145 787	143 837	13 336	63 874	83 905	(20 031)	-24%	37 260
Other materials			20 580	15 486	1 283	3 998	9 033	(5 036)	-56%	2 332
Contracted services			179 720	205 384	7 203	54 500	119 807	(65 307)	-55%	31 792
Transfers and subsidies			19 023	19 323	–	1 370	11 272	(9 902)	-88%	799
Other expenditure			309 171	238 005	20 714	49 917	138 836	(88 919)	-64%	29 118
Losses			–	–	–	–	–	–		–
Total Expenditure		–	**1 275 335**	**1 193 019**	**92 175**	**531 906**	**695 927**	**(164 021)**	**-24%**	**310 279**
Surplus/(Deficit)		–	(116 333)	11 674	(47 891)	140 446	6 810	133 636	1962%	81 927
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			279 336	231 128	23 862	59 092	134 825	(75 733)	-56%	34 470
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	242 802	(24 029)	199 538	141 635	57 903	41%	116 397
Taxation								–		
Surplus/(Deficit) after taxation		–	**163 003**	**242 802**	**(24 029)**	**199 538**	**141 635**	**57 903**	**41%**	**116 397**

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

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			168 509	–		
March		22 252	21 064			189 572	–		
April		22 252	21 064			210 636	–		
May		22 252	21 064			231 699	–		
June		31 155	21 064			252 763	–		
Total Capital expenditure	–	**275 923**	**252 763**	**74 526**					

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

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
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	203 828	131 488	3 324	33 632	76 701	43 069	56.2%	19 619
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	84 439	790	23 617	49 256	25 638	52.1%	13 777
Dams and Weirs				–		–	–	–		–
Boreholes				7 000	790	1 525	4 083	2 558	62.7%	890
Reservoirs				1 000		200	583	383	65.7%	117
Pump Stations				2 615		2 250	1 525	(725)	-47.5%	1 312
Water Treatment Works			153 299	6 490		19 072	3 786	(15 286)	-403.8%	11 125
Bulk Mains				28 000		571	16 333	15 762	96.5%	333
Distribution				39 334			22 945	22 945	100.0%	–
Distribution Points				–	–		–	–		–
PRV Stations				–	–		–	–		–
Capital Spares				–	–		–	–		–
Sanitation Infrastructure		–	50 529	46 849	2 534	10 014	27 329	17 314	63.4%	5 842
Pump Station				1 649	2 534	2 534	962	(1 572)	-163.4%	1 478
Reticulation				–			–	–		–
Waste Water Treatment Works			50 529	45 200		7 480	26 367	18 886	71.6%	4 364
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		–	–	200	–	–	117	117	100.0%	–
Data Centres				200			117	117	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**	**10 000**	–	–	**5 833**	**5 833**	**100.0%**	–
Operational Buildings		–	22 000	10 000	–	–	5 833	5 833	**100.0%**	–
Municipal Offices			22 000	10 000		–	5 833	5 833	100.0%	–
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores								–		
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	**1 800**	**1 800**	–	–	**1 050**	**1 050**	100.0%	–
Servitudes								–		
Licences and Rights		–	1 800	1 800	–	–	1 050	1 050	**100.0%**	–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications			1 800	1 800		–	1 050	1 050	100.0%	–
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	**2 150**	–	–	–	–	–		–
Computer Equipment			2 150			–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
Transport Assets			**5 000**	**8 000**			**4 667**	**4 667**	100.0%	
Transport Assets			5 000	8 000		–	4 667	4 667	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**	**151 288**	**3 324**	**33 632**	**88 251**	**54 619**	**61.9%**	**19 619**

DC21 Ugu - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07

Description	Ref	2019/20	Budget Year 2020/21							
		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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	41 145	7 425	–	–	4 331	4 331	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	7 425	–	–	4 331	4 331	100.0%	–
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works			36 145			–	–	–		–
Bulk Mains								–		
Distribution								–		
Distribution Points				7 425			4 331	4 331	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		–	–	**5 000**	–	–	**2 917**	**2 917**	100.0%	–
Transport Assets				5 000			2 917	2 917	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**	**12 425**	–	–	**7 248**	**7 248**	**100.0%**	–

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

check balance	-	-	-89 050 431	1 452 293	-14 697 527	-51 946 085	-8 573 557

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

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	79 287	2 204	5 022	46 239	41 218	89.1%	2 929
Roads Infrastructure		–	5 798	5 798	–	–	3 382	3 382	100.0%	–
Roads			3 798	3 798		–	2 216	2 216	100.0%	–
Road Structures			2 000	2 000		–	1 167	1 167	100.0%	–
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	1 000	1 280	–	163	747	584	78.2%	95
Power Plants				280			163	163	100.0%	–
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks			1 000	1 000		163	583	421	72.1%	95
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		–	45 863	69 429	2 204	4 186	40 500	36 315	89.7%	2 442
Dams and Weirs			–	–	–	–	–	–		–
Boreholes			6 500	6 000	–	156	3 500	3 344	95.6%	91
Reservoirs			1 500	3 500	233	387	2 042	1 655	81.1%	226
Pump Stations			2 745	2 745	–	191	1 602	1 410	88.0%	112
Water Treatment Works			10 750	10 750	1 838	2 611	6 271	3 660	58.4%	1 523
Bulk Mains			–	–	–	–	–	–		–
Distribution			17 367	23 934	125	125	13 961	13 837	99.1%	73
Distribution Points			–	–	–	–	–	–		–
PRV Stations			7 000	22 500	9	717	13 125	12 408	94.5%	418
Capital Spares			–	–	–	–	–	–		–
Sanitation Infrastructure		–	600	2 670	–	673	1 558	884	56.8%	393
Pump Station			225	225		–	131	131	100.0%	–
Reticulation			–	120		–	70	70	100.0%	–
Waste Water Treatment Works			375	375		–	219	219	100.0%	–
Outfall Sewers			–	–		–	–	–		–
Toilet Facilities			–	1 950		673	1 138	464	40.8%	393
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	90	–	–	53	53	100.0%	–
Data Centres								–		
Core Layers								–		
Distribution Layers			90	90		–	53	53	100.0%	–
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		–	**1 870**	**1 890**	–	**36**	**1 103**	1 067	96.7%	**21**
Revenue Generating		–	1 870	1 890	–	36	1 103	1 067	**96.7%**	21
Improved Property			1 870	1 890		36	1 103	1 067	96.7%	21
Unimproved Property					–			–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		–	**1 400**	**7 135**	**130**	**300**	**4 162**	**3 862**	**92.8%**	**175**
Operational Buildings		–	1 400	7 135	130	300	4 162	3 862	**92.8%**	175
Municipal Offices			1 400	4 400	130	300	2 567	2 267	88.3%	175
Pay/Enquiry Points				–			–	–		–
Building Plan Offices				–			–	–		–
Workshops				–			–	–		–
Yards				2 685			1 566	1 566	100.0%	–
Stores				–			–	–		–
Laboratories				–			–	–		–
Training Centres				–			–	–		–
Manufacturing Plant				50			29	29	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**	–	**365**	**1 847**	**1 482**	80.2%	**213**
Servitudes								–		
Licences and Rights		–	1 017	3 167	–	365	1 847	1 482	**80.2%**	213
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications			1 017	3 167		365	1 847	1 482	80.2%	213
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment								–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
Machinery and Equipment		–	**9 620**	**1 420**	**15**	**233**	**828**	**595**	71.9%	**136**
Machinery and Equipment			9 620	1 420	15	233	828	595	71.9%	136
Transport Assets		–	**12 000**	**12 000**	**230**	**2 048**	**7 000**	**4 952**	70.7%	**1 195**
Transport Assets			12 000	12 000	230	2 048	7 000	4 952	70.7%	1 195
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Repairs and Maintenance Expenditure	1	–	**79 258**	**104 879**	**2 579**	**8 004**	**61 180**	**53 176**	**86.9%**	**4 669**

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

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
Depreciation by Asset Class/Sub-class										
Infrastructure		–	161 736	140 054	215	45 003	81 698	36 695	44.9%	26 252
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!	15 904
Dams and Weirs			1 782			–	–	–		–
Boreholes			2			–	–	–		–
Reservoirs			30 922			27 265	–	(27 265)	#DIV/0!	15 904
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	17 736	81 698	63 962	78.3%	10 346
Pump Station			1 538			–	–	–		–
Reticulation			4 599	140 054	215	17 736	81 698	63 962	78.3%	10 346
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	–	(1)	#DIV/0!	1
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares						1	–	(1)	#DIV/0!	1
Community Assets		–	–	–	–	1	–	(1)	#DIV/0!	0
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!	0
Indoor Facilities								–		
Outdoor Facilities								–		
Capital Spares						1	–	(1)	#DIV/0!	0
Heritage assets		–	–	–	–	–	–	–		–
Monuments								–		
Historic Buildings								–		
Works of Art								–		
Conservation Areas								–		
Other Heritage								–		
Investment properties		–	–	**10 455**	**12 959**	**38 878**	**6 099**	(32 779)	-537.5%	**22 679**
Revenue Generating		–	–	10 455	12 959	38 878	6 099	(32 779)	-537.5%	22 679
Improved Property				10 455	12 959	38 878	6 099	(32 779)	-537.5%	22 679
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		–	**1 723**	–	–	**13 621**	–	**(13 621)**	#DIV/0!	**7 945**
Operational Buildings		–	1 723	–	–	13 621	–	(13 621)	#DIV/0!	7 945
Municipal Offices			1 723			13 621	–	(13 621)	#DIV/0!	7 945
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		–	**2 117**	–	**221**	**1 664**	–	**(1 664)**	#DIV/0!	**970**
Servitudes								–		
Licences and Rights		–	2 117	–	221	1 664	–	(1 664)	#DIV/0!	970
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications			2 117		221	1 664	–	(1 664)	#DIV/0!	970
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	**605**	–	–	**9**	–	**(9)**	#DIV/0!	**5**
Computer Equipment			605			9	–	(9)	#DIV/0!	5
Furniture and Office Equipment		–	**628**	–	–	**5**	–	**(5)**	#DIV/0!	**3**
Furniture and Office Equipment			628			5	–	(5)	#DIV/0!	3
Machinery and Equipment		–	**92**	–	**1 696**	**8 354**	–	**(8 354)**	#DIV/0!	**4 873**
Machinery and Equipment			92		1 696	8 354	–	(8 354)	#DIV/0!	4 873
Transport Assets		–	**2 862**	–	–	**6**	–	**(6)**	#DIV/0!	**3**
Transport Assets			2 862			6	–	(6)	#DIV/0!	3
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Depreciation	1	–	**169 763**	**150 509**	**15 091**	**107 539**	**87 797**	**(19 742)**	-22.5%	**62 731**

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 **January** 2021 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name Mr SC Sithole

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature pp

Date 12 FEB 2021