Ugu District Municipality
Treasury Department

CONSOLIDATED BUDGET IMPLEMENTATION REPORTS IN TERMS OF S71OF THE MFMA FOR THE PERIOD ENDED 31 JULY 2015

PREPARED BY :SIBONGILE MBILI
GENERAL MANAGER: TREASURY

DATE : 17 AUGUST 2015

UGU DISTRICT MUNICIPALITY

TREASURY DEPARTMENT

Month-ended: - **31 JULY 2015**

1. **EXECUTIVE SUMMARY**

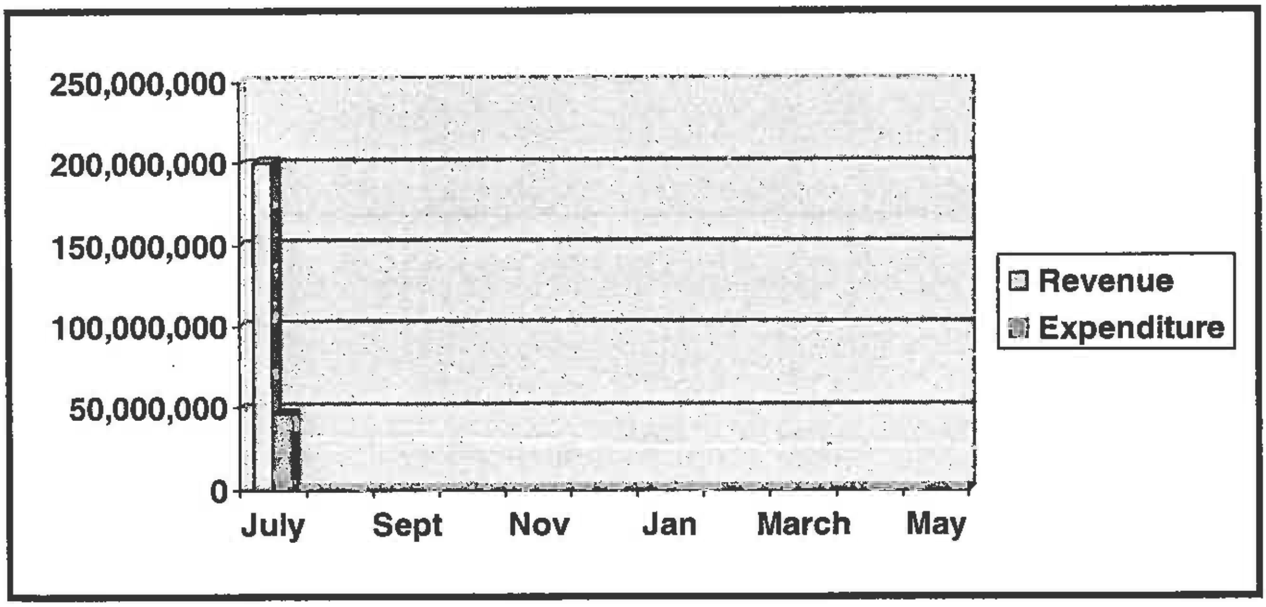
This report is based upon financial information available at the time of preparation. The provisional financial results for the month ended 31 July 2015 are summarised below.

1.1. Statement of Financial Performance (SFP)

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

The summary report indicates the following:-

	Annual Budget	Year to Date Budget	Year to Date Actuals	Variance Fav(Unfav)	% Variance
Total Revenue by Source	1 162 852 024	96 904 335	200 367 031	103 462 696	8.90%
Total Operating Expenditure	804 588 340	67 049 028	46 372 465	-20 676 563	-2.57%



The major operating revenue variances against budget are:
- Service Charges - water revenue
- Rentals of facilities and,
- Interest earned on external investments

The major operating expenditure variances against budget are:
- Debt Impairment;
- Depreciation, and
- Finance Charges

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

1.2 Capital Expenditure

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

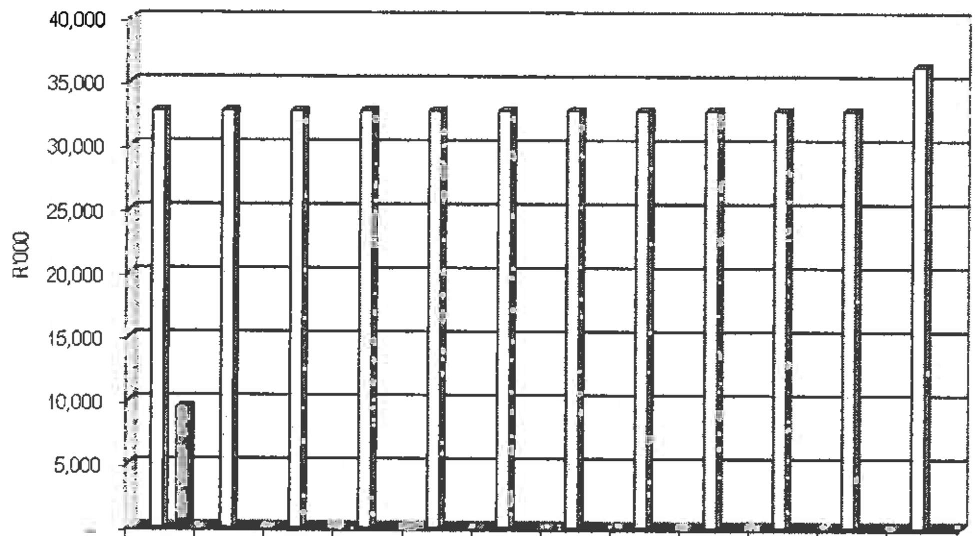
Description	Annual Budget	Year to Date Budget	Year to Date Actuals	Variance Fav (Unfav)	% Variance
Total Capital Expenditure	395 972 920	33 054 410	9 499 128	-23 555 282	5.95%

As at the end of JULY 2015, the municipality had spent 2.4% of its capital budget.

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

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

Chart C1 2015/16 Capital Expenditure Monthly Trend: actual v target



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2014/15	–	–	–	–	–	–	–	–	–	–	–	–
Original Budget	32,763	32,763	32,763	32,763	32,763	32,763	32,763	32,763	32,763	32,763	32,763	36,262
Adjusted Budget	–	–	–	–	–	–	–	–	–	–	–	–
Monthly actual	9,499	–	–	–	–	–	–	–	–	–	–	–

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

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

Cash Flow Statement

Detail	M01 July '15	M02 Aug '15	M03 Sept '15	M04 Oct '15	M05 Nov '15	M06 Dec'15	M07 Jan '16	M08 Feb '16	M09 March '16	M10 April '16	M11 May '16	M12 June '16
Cash Receipts by Source												
Service charges - water revenue	28,255,867	21,234,628	21,234,628	21,234,628	21,234,628	21,234,628	21,234,628	21,234,628	21,234,628	21,234,628	21,234,628	28,266,859
Service charges - sanitation revenue		7,759,576	7,759,576	7,759,576	7,759,576	7,759,576	7,759,576	7,759,576	7,759,576	7,759,576	7,759,576	8,374,410
Rental of facilities and equipment	131,161	107,394	107,394	107,394	107,394	107,394	107,394	107,394	107,394	107,394	107,394	86,505
Interest earned - external investments	239,442	399,152	399,152	399,152	399,152	399,152	399,152	399,152	399,152	399,152	399,152	558,861
Interest earned - outstanding debtors		260,753	260,753	260,753	260,753	260,753	260,753	260,753	260,753	260,753	260,753	521,505
Transfer receipts - operational	155,907,578	2,238,000	3,386,000	250,000	124,940,050	1,460,000			88,479,450			4,882,736
Other revenue	7,874,178	569,843	569,843	569,843	569,843	569,843	569,843	569,843	569,843	569,843	569,843	-6,732,722
Cash Receipts by Source	192,408,226	32,569,345	33,717,345	30,581,345	155,271,395	31,791,345	30,331,345	30,331,345	118,810,795	30,331,345	30,331,345	35,958,154
Other Cash Flows/Receipts by Source												
Transfer receipts - capital	32,332,183	4,417,000			129,754,900	4,417,000			77,325,120			107432217
Short term loans		0	0	0	0	0	0	0	0	0	0	
Borrowing long term/refinancing		0	0	0	0	0		0	0	0	0	
Increase (decrease) in consumer deposits	55,297	81,585	81,585	81,585	81,585	81,585	81,585	81,585	81,585	81,585	81,585	107,873
Decrease (Increase) in non-current debtors	0											
Decrease (increase) other non-current receivable	0	0	0	0	0	0	0	0	0	0	0	0
Decrease (increase) in non-current investments	0	0	0	0	0	0	0	0	0	0		
Total Cash Receipts by Source	**224,795,706**	**37,067,930**	**33,798,930**	**30,662,930**	**285,107,880**	**36,289,930**	**30,412,930**	**30,412,930**	**196,217,500**	**30,412,930**	**30,412,930**	**143,498,244**
Cash Payments by Type												
Employee related costs	15,760,474	31,394,867	23,084,461	23,084,461	23,084,461	23,084,461	23,084,461	23,084,461	23,084,461	23,084,461	23,084,461	35,408,447
Remuneration of councillors	710,625	826,349	826,349	826,349	826,349	826,349	826,349	826,349	826,349	826,349	826,349	942,073
Interest paid	298,376	157,933	4,422,118	157,933	157,933	4,422,118	157,933	157,933	4,422,118	157,933	157,933	4,281,675
Bulk purchases - Water & Sewer	1,800,113	5,290,313	5,290,313	5,290,313	5,290,313	5,290,313	5,290,313	5,290,313	5,290,313	5,290,313	5,290,313	13,370,167
Other materials	79,730	692,617	692,617	692,617	692,617	692,617	692,617	692,617	692,617	692,617	692,617	2,061,087
Contracted services	1,631,609	1,624,665	1,624,665	1,624,665	1,624,665	1,624,665	1,624,665	1,624,665	1,624,665	1,624,665	1,624,665	4,587,016
Grants and subsidies paid - other	1,690,553	7,932,490	7,932,490	7,932,490	7,932,490	7,932,490	7,932,490	7,932,490	7,932,490	7,932,490	7,932,490	14,174,427
General expenses	14,088,627	16,207,468	16,207,468	16,207,468	16,207,468	16,207,468	16,207,468	16,207,468	16,207,468	16,207,468	16,207,468	18,326,308
Cash Payments by Type	**36,060,107**	**64,126,701**	**60,080,480**	**55,816,295**	**55,816,295**	**60,080,480**	**55,816,295**	**55,816,295**	**60,080,480**	**55,816,295**	**55,816,295**	**93,151,201**
Other Cash Flows/Payments by Type												
Capital assets	19,730,398	23,711,895	23,711,895	23,711,895	23,711,895	23,711,895	23,711,895	23,711,895	23,711,895	23,711,895	23,711,895	81,045,154
Repayment of borrowing	349,652		4,688,419			4,688,419			4,688,419			4,338,767
Consumer refunds	0											
Total Cash Payments by Type	**56,140,157**	**87,838,596**	**88,480,794**	**79,528,190**	**79,528,190**	**88,480,794**	**79,528,190**	**79,528,190**	**88,480,794**	**79,528,190**	**79,528,190**	**178,535,122**
Net Increase/(Decrease) in Cash Held	168,655,549	-50,770,666	-54,681,864	-48,865,260	205,579,690	-52,190,864	-49,115,260	-49,115,260	107,736,706	-49,115,260	-49,115,260	-35,036,878
Cash/cash equivalents at the month/year begin:	198,085,985	366,741,534	315,970,868	261,289,004	212,423,744	418,003,435	365,812,571	316,697,311	267,582,051	375,318,757	326,203,497	277,088,237
Cash/cash equivalents at the month/year end:	**366,741,534**	**315,970,868**	**261,289,004**	**212,423,744**	**418,003,435**	**365,812,571**	**316,697,311**	**267,582,051**	**375,318,757**	**326,203,497**	**277,088,237**	**242,051,359**

1.3 Bank Reconciliations

JULY 2015

Bank Account name	Bank		Bank statement balance	Reconciling cheques outstanding	Reconciling items **deposits not receipted**	Cash book balance
ACB	Absa		924,189.77		-23,935.24	900,254.53
Salary	Absa		68,091.08	-30,186.66		37,904.42
General	Absa		5,563,235.69	-316,834.04	-2,758,107.14	2,488,294.51
Deposit	Absa		820,613.39		-870,667.05	-50,053.66
Primary	Absa		206.59		-636,725.07	-636,518.48
Ugu conditional grant acc	Absa		48,526,750.88			48,526,750.88
Ugu Call Account	Absa		54,898,797.00			54,898,797.00
FNB Investment	FNB-S		18,266.49			18,266.49
Absa Investment2	Absa-S		479.45			479.45
Group life	Absa		4,181,299.94			4,181,299.94
Ithala	Thala		734,892.40			734,892.40
Mig Call	Absa		526,135.71			526,135.71
Mig Chq	Absa		115,032.58			115,032.58
Investec Inv	Investec		70,000,000.00			70,000,000.00
Std Bank -Inv	Std Bank		60,000,000.00			60,000,000.00
FNB Investment	FNB		60,000,000.00			60,000,000.00
Nedbank Investment	Nedbank		45,000,000.00			45,000,000.00
Ithala	Ithala		20,000,000.00			20,000,000.00
						366,741,535.77

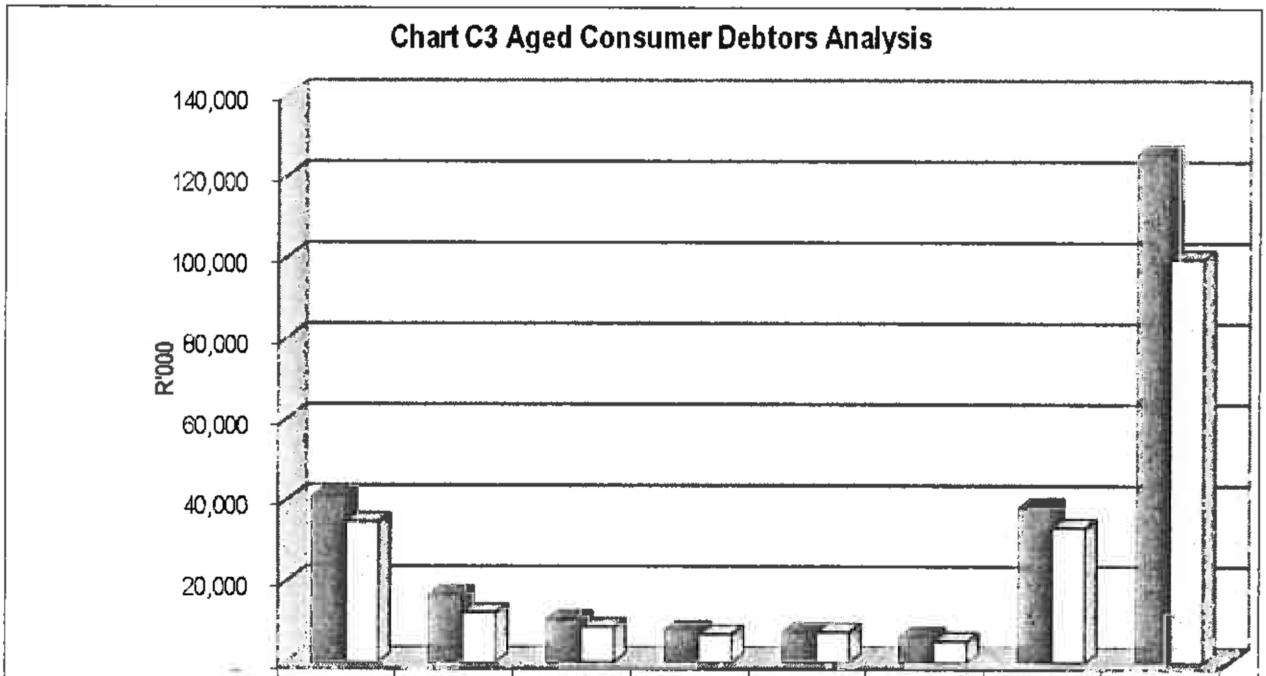
1.4 Outstanding Debtors

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 R254 002 248 as at the end of July 2015 which has increased by 1.61% from the June 2014 total of R249 920 446

The consumer debtors amounted to R250 692 600

The chart below contains debtors ageing for the month of July 2015 compared to the ageing as at the end of July 2014.

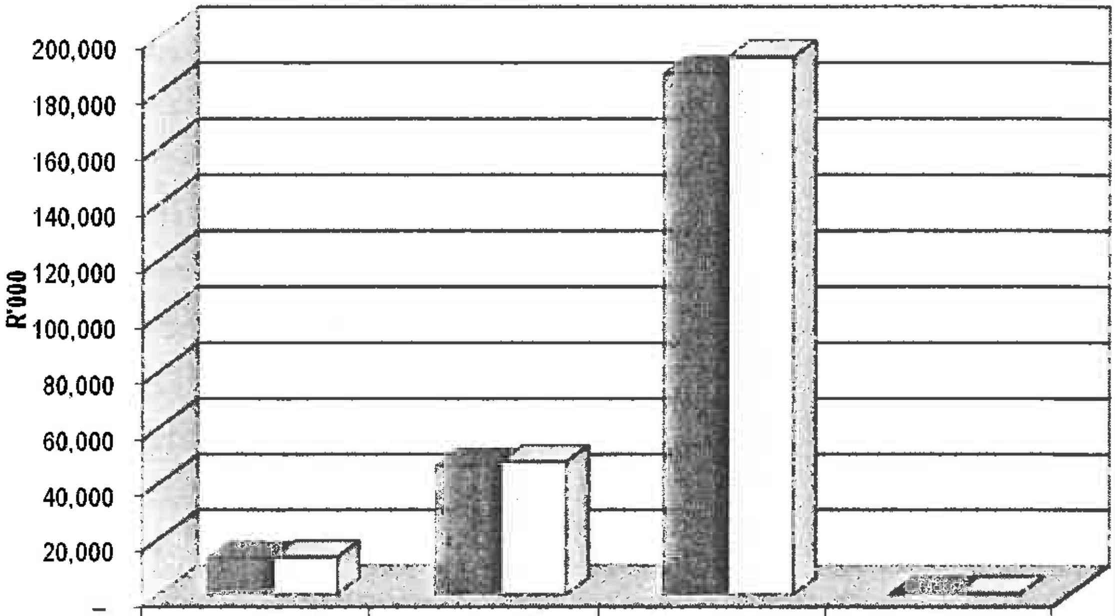
DEBTORS AGE ANALYSIS



	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
■ Budget Year 2015/16	40,874	16,639	10,582	7,984	7,542	6,428	38,406	125,547
□ 2014/15	34,681	12,231	8,644	6,871	7,411	5,177	33,216	99,711

DEBTORS BY CUSTOMER GROUP

Chart C4 Consumer Debtors (total by Debtor Customer Category)



	Organs of State	Commercial	Households	Other
2014/15	13,043	46,275	186,666	398
Budget Year 2015/16	13,446	47,706	192,439	411

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

DEPARTMENTAL	TOTAL_AMOUNT_\	AGE_0_30	AGE_30_60	AGE_61_90	AGE_91_120	AGE_121_150	AGE_151_180	AGE_181_360	AGE_ABOVE_360
Department of Education	27 053.92	9 772.82	2 872.82	884.78	883.50	883.50	883.50	6 116.96	4 756.04
Department of Education S20	12 988.44	6 778.62	6 209.82	-	-	-	-	-	-
Department of Education S21	1 505 908.64	360 072.50	306 507.38	82 221.21	97 367.78	213 510.29	96 927.09	305 384.38	43 918.01
Department of Health	1 057 290.01	382 500.63	234 822.22	83 173.51	21 065.58	5 633.42	13 581.24	69 580.05	246 933.36
Department of Housing	324 585.88	15 518.39	1 593.19	633.60	455.26	633.60	633.60	42 507.48	262 610.76
Department of Public Works	2 024 868.32	653 686.96	310 023.88	122 657.80	16 572.39	22 241.28	10 301.63	546 639.78	342 744.60
Department of Social Welfare	51 023.56	9 409.02	1 340.61	1 340.61	1 340.61	1 317.39	1 340.61	8 020.44	26 914.27
Department of Transport	1 309 726.24	487 641.39	61 605.62	56 286.04	58 251.13	104 328.11	57 641.73	380 640.93	103 331.29
Ezinqoleni LM	68 295.65	4 681.68	4 730.12	4 079.57	4 088.18	3 959.39	4 221.59	24 912.98	17 622.14
Harry Gwala DM	204 741.35	-	204 741.35	-	-	-	-	-	-
Hibiscus Coast Municipality	1 880 659.10	650 694.14	314 434.90	114 940.38	109 923.46	81 637.39	21 985.29	384 246.08	202 797.46
Telkom SA	23 330.26	10 831.45	1 037.45	169.27	-	380.75	369.14	2 149.97	8 392.23
Transnet	86 546.29	31 259.12	21 838.71	1 379.45	1 410.28	1 422.29	880.03	8 645.57	19 710.84
Umdoni LM	592 479.63	371 343.65	10 315.60	27 160.46	6 973.71	1 742.37	1 778.85	16 937.32	156 227.67
Umuziwabantu LM	743 392.17	67 125.48	47 597.97	47 831.54	44 908.55	52 660.68	43 665.61	413 005.57	26 596.77
Umzumbe LM	139.65	43.06	37.11	37.11	22.37	-	-	-	-
Vulamehlo LM	7 574.21	4 960.21	-	-	-	-	-	-	2 614.00
	9 920 603.32	**3 066 319.12**	**1 529 708.75**	**542 795.33**	**363 262.80**	**490 350.46**	**254 209.91**	**2 208 787.51**	**1 465 169.44**

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

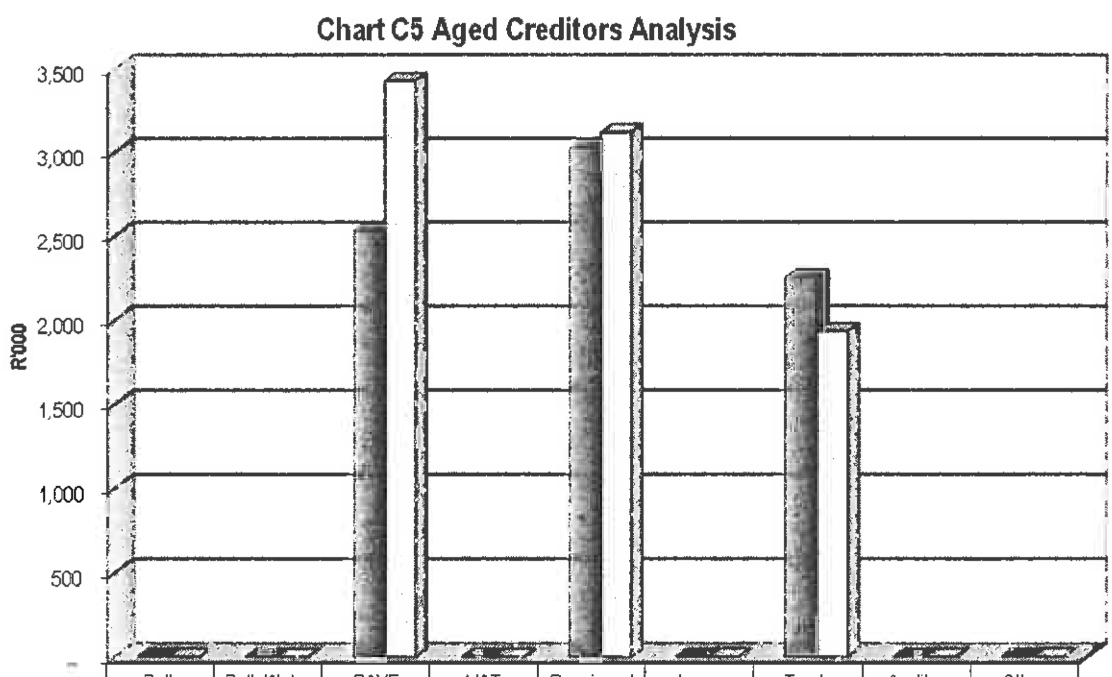
The following actions have been taken to Intensify the implementation of the credit control policy;

- Using telephone and SMS to remind customers about their outstanding accounts
- Government departments in arrears have payment arrangements in place which are constantly monitored on a monthly basis
- Posting and Hand delivering notifications(reminders) to customers that are in arrears about the status of their accounts
- Signing payment arrangements with customers who cannot afford to pay their accounts in full
- Making deductions in Employee Salaries for all outstanding monies due to their accounts
- Disconnecting all business accounts that are in arrears more than 60 days
- Restricting consumer accounts in arrears more than 60 days
- Handing customers over for collection that are not responding to either disconnection or restriction
- Conducting Indigent road shows in all 6 local Municipalities within our the Ugu District to register qualifying indigent customers

1.5. Outstanding Creditors

The report, in Table SC4, has been prepared on the basis of the format required to be lodged electronically with National Treasury. It provides for an aged analysis per creditor type. The report shows total of R8 474 599 as at the end of July 2015 which has increased by 17.7% from June 2015 total of R6 973 332

Creditors Age Analysis



	Bulk Electricity	Bulk Water	PAYE deductions	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Other
2014/15	–	–	2,531	–	3,026	–	2,250	–	–
Budget Year 2015/16	–	–	3,426	–	3,117	–	1,931	–	–

1.6. Investment Portfolio

Table SC5 contains investments by maturity as at 31 July 2015 The table below shows the movement in total investments of the municipality for the month of July 2015.

Total Investments at the beginning of the month	221,807,379
Add: Investments made	24,814,135
Less: Investments realised	-5,920,651
Investments as at the end of the month	240,700,863

Jul-15					
Name of Institution	**Period of Investment**	**Type of Investment**	**Market value at the beginning of the month**	**Change in market value during the month**	**Market value at end of the month**
FNB In*vestment*	30/60/90 day Notice		40,000,000.00	-	40,000,000.00
First National Bank	One day Notice	Daily Call Account	18,266.49	-	18,266.49
NEDBANK	30/60/90 day Notic	Daily Call Account	25,000,000.00	-	25,000,000.00
Investec	30/60/90 day Notice		60,000,000.00	-	60,000,000.00
ABSA Bank CALL MIG	One day Notice	Daily Call Account	6,241,255.98	(5,715,120.27)	526,135.71
STD investment	30/60/90 day Notice		45,000,000.00	-	45,000,000.00
ABSA Bank CALL	One day Notice	Daily Call Account	30,084,662.06	24,814,134.94	54,898,797.00
Jazz	One day Notice	Daily Call Account	-	-	-
Ithala Bank	One day Notice	Daily Call Account	734,892.40	-	734,892.40
ABSA	One day Notice	Daily Call Account	479.45	-	479.45
Entities			14,727,822.34	(205,530.28)	14,522,292.06
Municipality sub-total			**221,807,378.72**	**18,893,484.39**	**240,700,863.11**

2.MONTHLY WITHDRAWALS FROM MUNICIPAL BANK ACCOUNTS

Computer Generated Cheques – Main Account		461 528.38
Manual Cheque Book – Main Account		21 031.14
Salary Cheques		226 001.48
MIG		14 488 576.97
Group Life Scheme Cheques		0.00
Electronic Fund Transfers	Main Account	140 809 364.82
	Market Account	0.00
	Salary Account	18 571 478.01
Total		**174 577 980.80**

3. UGU FRESH PRODUCE MARKET

STATEMENT OF FINANCIAL PERFORMANCE - 31 July 2015

		CURRENT YEAR 2015/2016				
DESCRIPTION	Budget	YTD BUDGET	MONTHLY ACTUAL	YTD ACTUAL	YTD VARIANCE (R)	YTD %VARIANCE
Operating Revenue By Source						
Rental - Ugu Market	600,000	50,000	85,917	85,917	-35,917	-71.83%
	600,000	**50,000**	**85,917**	**85,917**	**-35,917**	**-71.83%**
Operating Expenditure						
Repairs & Maintanance	150,000	12,500	0	0	12,500	100.00%
Interest Paid	20,981	1,748	0	0	1,748	100.00%
Electricity	861,275	71,773	159,859	159,859	-88,086	-122.73%
	1,032,256	**86,021**	**159,859**	**159,859**	**-88,086**	**-122.73%**

4. UGU SPORTS AND LEISURE CENTRE

STATEMENT OF FINANCIAL PERFOMANCE - 31 July 2015

DESCRIPTION	Annual Budget	YTD BUDGET	MONTHLY ACTUAL	YTD ACTUAL	YTD VARIANCE (R)
Operating Revenue By Source					
Rentals of Facilities	180,000	15,000	20,000	20,000	5,000
	180,000	**15,000**	**20,000**	**20,000**	**5,000**

4.1 RECONCILIATION OF RENTAL INCOME FOR UGU SPORTS AND LEISURE CENTRE

NAME OF DEBTOR: CYASSOUND HOLDINGS

ACCOUNT CODE 520206

DATE	INVOICE NO:	INVOICE AMOUNT	RECIEVED AMOUNT	OUTSTANDING BALANCE
Mar-15	4514	18,000.00	-	18,000.00
Apr-15	4515	18,000.00	18,000.00	-
May-15	4518	18,000.00	18,000.00	-
Jun-15	4526	18,000.00	-	18,000.00
Jul-15	4554	20,000.00	-	20,000.00
		92,000.00	36,000.00	56,000.00

REPORT PREPARED BY:

SIBONGILE MBILI
GENERAL MANAGER: TREASURY

DATE

DC21 Ugu - Contact Information

A. GENERAL INFORMATION

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

B. CONTACT INFORMATION

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

C. POLITICAL LEADERSHIP

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

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
Name	D D Naidoo	Name	Shivani Maharaj
Telephone number	039 - 688 5700	Telephone number	039 688 5867
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Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
Name	S P Mbili	Name	Mbali Zeka
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Official responsible for submitting financial information			
Name	Fano Ngubane		
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Official responsible for submitting financial information			
Name	Xoliswa Makhanya		
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Official responsible for submitting financial information			
Name	Julee Kodi		
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Cell number	083 458 1827		
Fax number	039 682 6740		
E-mail address	Julee.Kodi@ugu.gov.za		

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M01 July

Description	2014/15	Budget Year 2015/16							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	407,861	–	29,947	29,947	33,988	(4,041)	-12%	2,496
Investment revenue	–	5,506	–	499	499	459	40	9%	42
Transfers recognised - operational	–	381,544	–	154,439	154,439	31,795	122,644	386%	12,870
Other own revenue	–	12,943	–	749	749	1,079	(330)	-31%	62
Total Revenue (excluding capital transfers and contributions)	–	**807,854**	–	**185,634**	**185,634**	**67,321**	**118,313**	**176%**	**15,470**
Employee costs	–	290,324	–	22,325	22,325	24,194	(1,869)	-8%	1,860
Remuneration of Councillors	–	9,916	–	711	711	826	(116)	-14%	59
Depreciation & asset impairment	–	70,285	–	5,135	5,135	5,857	(722)	-12%	428
Finance charges	–	18,952	–	315	315	1,579	(1,264)	-80%	26
Materials and bulk purchases	–	78,322	–	1,613	1,613	6,527	(4,914)	-75%	134
Transfers and grants	–	95,190	–	5,793	5,793	7,932	(2,140)	-27%	483
Other expenditure	–	241,600	–	10,480	10,480	20,133	(9,653)	-48%	873
l Expenditure	–	**804,588**	–	**46,372**	**46,372**	**67,049**	**(20,677)**	**-31%**	**3,864**
urplus/(Deficit)	–	**3,265**	–	**139,262**	**139,262**	**272**	**138,989**	**51079%**	**11,605**
Transfers recognised - capital	–	354,998	–	14,733	14,733	29,583	(14,850)	-50%	1,228
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	**358,264**	–	**153,995**	**153,995**	**29,855**	**124,139**	**416%**	**12,833**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	**358,264**	–	**153,995**	**153,995**	**29,855**	**124,139**	**416%**	**12,833**
Capital expenditure & funds sources									
Capital expenditure	–	**396,653**	–	**9,499**	**9,499**	**33,054**	**(23,555)**	**-71%**	**792**
Capital transfers recognised	–	354,998	–	9,488	9,488	29,583	(20,095)	-68%	791
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	41,655	–	11	11	3,471	(3,460)	-100%	1
Total sources of capital funds	–	**396,653**	–	**9,499**	**9,499**	**33,054**	**(23,555)**	**-71%**	**792**
Financial position									
Total current assets	–	324,932	–		825,505				68,792
Total non current assets	–	2,614,398	–		2,213,091				184,424
otal current liabilities	–	127,811	–		228,401				19,033
otal non current liabilities	–	162,759	–		200,547				16,712
Community wealth/Equity	–	**2,648,760**	–		**2,609,648**				**131,530**
Cash flows									
Net cash from (used) operating	–	399,635	–	188,736	188,736	33,303	(155,433)	-467%	15,056
Net cash from (used) investing	–	(337,894)	–	(19,730)	(19,730)	(28,158)	(8,427)	30%	(1,644)
Net cash from (used) financing	–	(17,775)	–	(350)	(350)	(1,481)	(1,132)	76%	(29)
Cash/cash equivalents at the month/year end	–	**43,965**	–	–	**366,742**	**3,664**	**(363,078)**	**-9910%**	**211,469**
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	40,874	16,639	10,582	7,984	7,542	6,428	38,406	125,547	254,002
Creditors Age Analysis									
Total Creditors	34,824	309	13	50	52	–	–	–	35,248

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M01 July

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Standard										
Governance and administration		–	160,820	–	151,646	151,646	13,402	138,244	1032%	12,637
Executive and council		–	2,076	–	36	36	173	(137)	-79%	3
Budget and treasury office		–	157,796	–	151,609	151,609	13,150	138,460	1053%	12,634
Corporate services		–	948	–	0	0	79	(79)	-100%	0
Community and public safety		–	6,942	–	20	20	578	(558)	-97%	2
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	180	–	20	20	15	5	33%	2
Public safety		–	6,762	–	–	–	563	(563)	-100%	–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	49,982	–	3,444	3,444	4,165	(721)	-17%	287
Planning and development		–	33,015	–	3,444	3,444	2,751	692	25%	287
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	16,967	–	–	–	1,414	(1,414)	-100%	–
Trading services		–	944,509	–	45,172	45,172	78,709	(33,538)	-43%	3,764
Electricity		–	–	–	–	–	–	–		–
Water		–	830,652	–	36,904	36,904	69,221	(32,317)	-47%	3,075
Waste water management		–	113,856	–	8,268	8,268	9,488	(1,220)	-13%	689
Waste management		–	–	–	–	–	–	–		–
Other	4	–	600	–	86	86	50	36	72%	7
Total Revenue - Standard	2	–	1,162,852	–	200,367	200,367	96,904	103,463	107%	16,697
Expenditure - Standard										
Governance and administration		–	161,722	–	9,000	9,000	13,477	(4,477)	-33%	750
Executive and council		–	51,441	–	2,817	2,817	4,287	(1,469)	-34%	235
Budget and treasury office		–	30,315	–	1,751	1,751	2,526	(775)	-31%	146
Corporate services		–	79,966	–	4,431	4,431	6,664	(2,233)	-34%	369
Community and public safety		–	3,736	–	789	789	311	478	153%	66
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	3,736	–	789	789	311	478	153%	66
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	64,891	–	5,131	5,131	5,408	(277)	-5%	428
Planning and development		–	47,624	–	3,895	3,895	3,969	(73)	-2%	325
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	17,267	–	1,235	1,235	1,439	(204)	-14%	103
Trading services		–	573,207	–	31,293	31,293	47,767	(16,474)	-34%	352
Electricity		–	–	–	–	–	–	–		–
Water		–	485,665	–	27,064	27,064	40,472	(13,409)	-33%	–
Waste water management		–	87,542	–	4,230	4,230	7,295	(3,065)	-42%	352
Waste management		–	–	–	–	–	–	–		–
Other		–	1,032	–	160	160	86	74	86%	13
Total Expenditure - Standard	3	–	804,588	–	46,372	46,372	67,049	(20,677)	-31%	1,609
Surplus/ (Deficit) for the year		–	358,264	–	153,995	153,995	29,855	124,139	416%	15,088

DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2014/15	Budget Year 2015/16							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive & Council		–	2,076	–	36	36	173	(137)	-79.0%	3
Vote 2 - Finance and Admin		–	158,744	–	151,610	151,610	13,229	138,381	1046.1%	12,634
Vote 3 - Infrustructure & Development		–	33,015	–	3,444	3,444	2,751	692	25.2%	287
Vote 4 - Water		–	830,652	–	36,904	36,904	69,221	(32,317)	-46.7%	3,075
Vote 5 - Waste Water		–	113,856	–	8,268	8,268	9,488	(1,220)	-12.9%	689
Vote 6 - Environmental Protecction		–	16,967	–	–	–	1,414	(1,414)	-100.0%	–
Vote 7 - Public Safety		–	6,762	–	–	–	563	(563)	-100.0%	–
Vote 8 - Other		–	600	–	86	86	50	36	71.8%	7
Vote 9 - Sports and Recreation		–	180	–	20	20	15	5	33.3%	2
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	–	1,162,852	–	200,367	200,367	96,904	103,463	106.8%	16,697
Expenditure by Vote	1									
Vote 1 - Executive & Council		–	51,441	–	2,817	2,817	4,287	(1,469)	-34.3%	235
Vote 2 - Finance and Admin		–	110,281	–	6,182	6,182	9,190	(3,008)	-32.7%	515
Vote 3 - Infrustructure & Development		–	47,624	–	3,895	3,895	3,969	(73)	-1.8%	325
Vote 4 - Water		–	485,665	–	27,064	27,064	40,472	(13,409)	-33.1%	–
Vote 5 - Waste Water		–	87,542	–	4,230	4,230	7,295	(3,065)	-42.0%	352
Vote 6 - Environmental Protecction		–	17,267	–	1,235	1,235	1,439	(204)	-14.2%	103
Vote 7 - Public Safety		–	3,736	–	789	789	311	478	153.4%	66
Vote 8 - Other		–	1,032	–	160	160	86	74	85.8%	13
Vote 9 - Sports and Recreation		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	–	804,588	–	46,372	46,372	67,049	(20,677)	-30.8%	1,609
Surplus/ (Deficit) for the year	2	–	358,264	–	153,995	153,995	29,855	124,139	415.8%	15,088

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue By Source										
Property rates			–					–		
Property rates - penalties & collection charges								–		
Service charges - electricity revenue			–					–		
Service charges - water revenue			300,751		21,690	21,690	25,063	(3,372)	-13%	1,808
Service charges - sanitation revenue			107,110		8,257	8,257	8,926	(669)	-7%	688
Service charges - refuse revenue			–					–		
Service charges - other								–		
Rental of facilities and equipment			1,485		131	131	124	7	6%	11
Interest earned - external investments			5,506		499	499	459	40	9%	42
Interest earned - outstanding debtors			3,597		234	234	300	(65)	-22%	20
Dividends received								–		
Fines								–		
Licences and permits								–		
Agency services								–		
Transfers recognised - operational			381,544		154,439	154,439	31,795	122,644	386%	12,870
Other revenue			7,862		383	383	655	(272)	-41%	32
Gains on disposal of PPE								–		
Revenue (excluding capital transfers and contributions)		–	**807,854**	–	**185,634**	**185,634**	**67,321**	**118,313**	**176%**	**15,470**
Expenditure By Type										
Employee related costs			290,324		22,325	22,325	24,194	(1,869)	-8%	1,860
Remuneration of councillors			9,916		711	711	826	(116)	-14%	59
Debt impairment			23,072		–	–	1,923	(1,923)	-100%	–
Depreciation & asset impairment			70,285		5,135	5,135	5,857	(722)	-12%	428
Finance charges			18,952		315	315	1,579	(1,264)	-80%	26
Bulk purchases			69,255		1,581	1,581	5,771	(4,191)	-73%	132
Other materials			9,067		33	33	756	(723)	-96%	3
Contracted services			22,337		1,022	1,022	1,861	(840)	-45%	85
Transfers and grants			95,190		5,793	5,793	7,932	(2,140)	-27%	483
Other expenditure			196,191		9,459	9,459	16,349	(6,891)	-42%	788
Loss on disposal of PPE								–		
Total Expenditure		–	**804,588**	–	**46,372**	**46,372**	**67,049**	**(20,677)**	**-31%**	**3,864**
Surplus/(Deficit)		–	**3,265**	–	**139,262**	**139,262**	**272**	**138,989**	**1**	**11,605**
Transfers recognised - capital			354,998		14,733	14,733	29,583	(14,850)	(0)	1,228
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		–	**358,264**	–	**153,995**	**153,995**	**29,855**			**12,833**
xation								–		
Surplus/(Deficit) after taxation		–	**358,264**	–	**153,995**	**153,995**	**29,855**			**12,833**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		–	**358,264**	–	**153,995**	**153,995**	**29,855**			**12,833**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		–	**358,264**	–	**153,995**	**153,995**	**29,855**			**12,833**

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M01 July

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Admin		–	–	–	–	–	–	–		–
Vote 3 - Infrustructure & Development		–	–	–	–	–	–	–		–
Vote 4 - Water		–	–	–	–	–	–	–		–
Vote 5 - Waste Water		–	–	–	–	–	–	–		–
Vote 6 - Environmental Protecction		–	–	–	–	–	–	–		–
Vote 7 - Public Safety		–	–	–	–	–	–	–		–
Vote 8 - Other		–	–	–	–	–	–	–		–
Vote 9 - Sports and Recreation		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		–	1,055	–	–	–	88	(88)	-100%	–
Vote 2 - Finance and Admin		–	26,320	–	–	–	2,193	(2,193)	-100%	–
Vote 3 - Infrustructure & Development		–	680	–	11	11	57	(46)	-81%	1
Vote 4 - Water		–	308,829	–	7,867	7,867	25,736	(17,869)	-69%	656
Vote 5 - Waste Water		–	56,769	–	1,622	1,622	4,731	(3,109)	-66%	135
Vote 6 - Environmental Protecction		–	–	–	–	–	–	–		–
Vote 7 - Public Safety		–	3,000	–	–	–	250	(250)	-100%	–
Vote 8 - Other		–	–	–	–	–	–	–		–
Vote 9 - Sports and Recreation		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	396,653	–	9,499	9,499	33,054	(23,555)	-71%	792
Total Capital Expenditure		–	396,653	–	9,499	9,499	33,054	(23,555)	-71%	792
Capital Expenditure - Standard Classification										
Governance and administration		–	27,375	–	–	–	2,281	(2,281)	-100%	–
Executive and council			1,055		–	–	88	(88)	-100%	–
Budget and treasury office			20		–	–	2	(2)	-100%	–
Corporate services			26,300		–	–	2,192	(2,192)	-100%	–
Community and public safety		–	3,000	–	–	–	250	(250)	-100%	–
Community and social services								–		
Sport and recreation			–					–		
Public safety			3,000		–	–	250	(250)	-100%	–
Housing								–		
Health								–		
Economic and environmental services		–	680	–	11	11	57	(46)	-81%	1
Planning and development			680		11	11	57	(46)	-81%	1
Road transport								–		
Environmental protection								–		
Trading services		–	365,598	–	9,488	9,488	30,467	(20,978)	-69%	791
Electricity								–		
Water			308,829		7,867	7,867	25,736	(17,869)	-69%	656
Waste water management			56,769		1,622	1,622	4,731	(3,109)	-66%	135
Waste management								–		
Other								–		
Total Capital Expenditure - Standard Classification	3	–	396,653	–	9,499	9,499	33,054	(23,555)	-71%	792
Funded by:										
National Government			354,998		9,488	9,488	29,583	(20,095)	-68%	791
Provincial Government								–		
District Municipality								–		
Other transfers and grants								–		
Transfers recognised - capital		–	354,998	–	9,488	9,488	29,583	(20,095)	-68%	791
Public contributions & donations	5							–		
Borrowing	6							–		
Internally generated funds			41,655		11	11	3,471	(3,460)	-100%	1
Total Capital Funding		–	396,653	–	9,499	9,499	33,054	(23,555)	-71%	792

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment

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

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

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

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash			212,669		53,676	4,473
Call investment deposits			21,901		311,179	25,932
Consumer debtors			75,878		430,500	35,875
Other debtors			5,373		21,255	1,771
Current portion of long-term receivables			57		13	1
Inventory			9,053		8,883	740
Total current assets		–	324,932	–	825,505	68,792
Non current assets						
Long-term receivables			136		352	29
Investments						–
Investment property			22,500		14,600	1,217
Investments in Associate						–
Property, plant and equipment			2,579,253		2,190,922	182,577
Agricultural						–
Biological assets						–
Intangible assets			12,509		7,217	601
Other non-current assets						–
Total non current assets		–	2,614,398	–	2,213,091	184,424
TOTAL ASSETS		–	2,939,330	–	3,038,596	253,216
LIABILITIES						
Current liabilities						
Bank overdraft					1,890	157
Borrowing			17,816		21,979	1,832
Consumer deposits			20,559		20,089	1,674
Trade and other payables			87,319		182,967	15,247
Provisions			2,116		1,476	123
Total current liabilities		–	127,811	–	228,401	19,033
Non current liabilities						
Borrowing			131,323		165,871	13,823
Provisions			31,436		34,676	2,890
Total non current liabilities		–	162,759	–	200,547	16,712
TOTAL LIABILITIES		–	290,570	–	428,948	35,746
NET ASSETS	2	–	2,648,760	–	2,609,648	217,471
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			2,648,760		1,578,362	131,530
Reserves					1,031,286	
TOTAL COMMUNITY WEALTH/EQUITY	2	–	2,648,760	–	2,609,648	131,530

DC21 Ugu - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges			–					–		
Service charges			354,839		28,256	28,256	29,570	(1,314)	-4%	2,355
Other revenue			8,131				678	(678)	-100%	–
Government - operating			381,544		155,908	155,908	31,795	124,112	390%	12,992
Government - capital			355,678		32,332	32,332	29,640	2,692	9%	2,694
Interest			7,919		239	239	660	(420)	-64%	20
Dividends			–		8,061	8,061		8,061	#DIV/0!	
Payments										
Suppliers and employees			(594,335)		(34,071)	(34,071)	(49,528)	(15,457)	31%	(2,839)
Finance charges			(18,952)		(298)	(298)	(1,579)	(1,281)	81%	(25)
Transfers and Grants			(95,190)		(1,691)	(1,691)	(7,932)	(6,242)	79%	(141)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**399,635**	–	**188,736**	**188,736**	**33,303**	**(155,433)**	**-467%**	**15,056**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (Increase) in non-current debtors								–		
Decrease (increase) other non-current receivables								–		
Decrease (increase) in non-current investments								–		
Payments										
Capital assets			(337,894)		(19,730)	(19,730)	(28,158)	(8,427)	30%	(1,644)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	**(337,894)**	–	**(19,730)**	**(19,730)**	**(28,158)**	**(8,427)**	**30%**	**(1,644)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits			979				82	(82)	-100%	–
Payments										
Repayment of borrowing			(18,754)		(350)	(350)	(1,563)	(1,213)	78%	(29)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	**(17,775)**	–	**(350)**	**(350)**	**(1,481)**	**(1,132)**	**76%**	**(29)**
NET INCREASE/ (DECREASE) IN CASH HELD		–	**43,965**	–	**168,656**	**168,656**	**3,664**			**13,383**
Cash/cash equivalents at beginning:						198,086	–			198,086
Cash/cash equivalents at month/year end:		–	43,965	–		366,742	3,664			211,469

DC21 Ugu - Supporting Table SC1 Material variance explanations - M01 July

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	Service charges - water revenue	(3,372)	There is a discrepancy between the meters on the ground and the record of meters on the computer system which results in an incomplete recording of services revenue.	A meter audit is currently being done to identify and correct the discrepancies.
	Service charges - sanitation revenue	(669)	There is a discrepancy between the meters on the ground and the record of meters on the computer system which results in an incomplete recording of services revenue.	A meter audit is currently being done to identify and correct the discrepancies.
	Rental of facilities and equipment	7	Not material	None
	Transfers recognised - operational	122,644	This overexpenditure is constituted mainly by the roll-over grant funds from prior years which is budgeted under "Other expenditure" since they are not gazetted in 2015/16	None
2	**Expenditure By Type**			
	Employee related costs	(1,869)	The savings in the staff costs is caused by vacant posistions which result from resignations and deaths.	The process of filling vacant positios is ongoing.
	Finance charges	(1,264)	Most of the municipal loans are due for payment at the end of each quarter..	None
	Bulk purchases	(4,191)	The July invoices for the bulk water purchases are outstanding in the general ledger due the purchase orders being exhausted.	The process of creating new orders is ongoing.
	Contracted services	(840)	Not material	None
	Transfers and grants	(2,140)	There is normally a slow start in the implimentation of the approved budget during the first few months of the financial year,	The implimentation of the approved budget will be closely monitored by MANCO
	Other expenditure	(6,891)	There is normally a slow start in the implimentation of the approved budget during the first few months of the financial year,	The implimentation of the approved budget will be closely monitored by MANCO
3	**Capital Expenditure**			
	Water	(17,869)	There is normally a slow start in the implimentation of the approved budget during the first few months of the financial year,	The implementation of the approved budget will be closely monitored by MANCO
	Waste water management	(3,109)	There is normally a slow start in the implimentation of the approved budget during the first few months of the financial year,	The implementation of the approved budget will be closely monitored by MANCO
	Public safety	(250)	There is normally a slow start in the implimentation of the approved budget during the first few months of the financial year,	The implementation of the approved budget will be closely monitored by MANCO
	Planning and development	(46)	Not material	None
	Budget and treasury office	(2)	Not material	None
	Corporate services	(2,192)	There is normally a slow start in the implimentation of the approved budget during the first few months of the financial year,	The implementation of the approved budget will be closely monitored by MANCO
4	**Financial Position**			
	Cash	53,676	The first tranche of the Equitable share was received in July. These funds are invested in call deposits until they are needed for expenditure.	
	Consumer debtors	430,500	These represent the outstanding balance on consumer accounts for Water and Sanitation,	
	Other debtors	21,255	These are sundry debtors ,others that service debtors for water and sanitation.	
	Property, plant and equipment	2,190,922	The FAR is only updated with additions monthly.	
	Consumer deposits	20,089	These are monies held from consumers as security and refunded when the account is closed.	
	Trade and other payables	182,967	Outstanding invoices are repaid monthly as invoices are received and cash is available.	
	Borrowing	21,979	This is the total loan book value of the municipality.Repayments and interest payments are made quarterly.	
	Accumulated Surplus/(Deficit)	1,578,362	This represents the Accumulated Surlpus or Deficit from the operating and other activities of the municipality.	
5	**Cash Flow**			
	Ratepayers and other	(1,992)	Less cash was collected than it was anticipated in the budget	MANCO will monitors the progress on the cash collection trend during the year.
	Government - operating	124,112	The first trenches of grant funding is normally received during the period under review (July)	None
	Government - capital	2,692	The first trenches of grant funding is normally received during the period under review (July)	None
	Interest	(420)	There was a delay in the transfer of certian grants from the National government, as a result less funds were invested during the period.	None
	Capital assets	(8,427)	There is normally a slow start in the implimentation of the approved budget during the first few months of the financial year,	The implementation of the approved budget will be closely monitored by MANCO
	Increase (decrease) in consumer deposits	(82)	Not material	None
	Repayment of borrowing	(1,213)	Generally loans are repaid on a quarterly basis.	None
6	**Measureable performance**			
7	**Municipal Entities**			
	Revenue	1,403	The first trench of the allocations to the municipal entities is paid and recived by the entities during the month of July.	None
	Operating Expenditure	460	The first trench of the allocations to the municipal entities is paid and recived by the entities during the month of July.	None
	Operating Capital Expenditure	(1,452)	There is normally a slow start in the implimentation o' the approved budget during the first few months of the financial year,	The parent municipality's MANCO will closely monitor the implementation of projects by the municipal entities.

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July

Description of financial indicator	Basis of calculation	Ref	2014/15	Budget Year 2015/16			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	11.1%	0.0%	0.7%	2.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	8.9%	0.0%	14.3%	23.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	16.1%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	254.2%	0.0%	361.4%	361.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	183.5%	0.0%	159.7%	159.7%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	10.1%	0.0%	243.6%	243.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
ditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	35.9%	0.0%	12.0%	12.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	11.0%	0.0%	0.2%	0.6%
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 - M01 July

Description	NT Code	Budget Year 2015/16											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	28,017	12,654	8,145	6,045	5,683	4,889	30,030	105,517	200,978	152,163		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–		
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Waste Water Management	1500	9,751	3,787	2,438	1,939	1,855	1,539	8,376	20,029	49,714	33,738		
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–		
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	3,106	199	–	–	5		–	–	3,310	5		
Total By Income Source	**2000**	**40,874**	**16,639**	**10,582**	**7,984**	**7,542**	**6,428**	**38,406**	**125,547**	**254,002**	**185,906**	**–**	**–**
2014/15 - totals only		34,681	12,231	8,644	8,871	7,411	5,177	33,216	99,711	207,942	152,386		
Debtors Age Analysis By Customer Group													
Organs of State	2200	5,779	1,578	586	420	575	306	2,623	1,580	13,446	5,504		
Commercial	2300	11,805	3,699	2,606	1,777	1,675	1,421	7,541	17,182	47,706	29,596		
Households	2400	23,083	11,165	7,390	5,786	5,287	4,701	28,242	106,784	192,439	150,801		
Other	2500	207	199	–	–	5				411	5		
Total By Customer Group	**2600**	**40,874**	**16,639**	**10,582**	**7,984**	**7,542**	**6,428**	**38,406**	**125,547**	**254,002**	**185,906**	**–**	**–**

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description R thousands	NT Code	Budget Year 2015/16 0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–				–
Bulk Water	0200	–	–	–	–	–				–
PAYE deductions	0300	3,426	–	–	–	–				3,426
VAT (output less input)	0400	–	–	–	–	–				–
Pensions / Retirement deductions	0500	3,117	–	–	–	–				3,117
Loan repayments	0600	–	–	–	–	–				–
Trade Creditors	0700	1,507	309	13	50	52				1,931
Auditor General	0800	–	–	–	–	–				–
Other	0900		–	–	–	–				–
Total By Customer Type	**1000**	**8,050**	**309**	**13**	**50**	**52**	**–**	**–**	**–**	**8,475**

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Municipality									
FNB Investment		Daily Call Account					40,000	–	40,000
First National Bank		Daily Call Account	Daily Call Account				18	–	18
NEDBank		Daily Call Account					25,000	–	25,000
Investec							60,000	–	60,000
ABSA Bank CALL MIG		Daily Call Account					6,241	(5,715)	526
STD Investment							45,000	–	45,000
ABSA Bank CALL		Daily Call Account					30,085	24,814	54,899
Jazz							–	–	
Ithala Bank							735	–	735
ABSA							0	–	0
Municipality sub-total					–		207,080	24,814	226,179
Entities									
South Coast Tourism		One day call	Daily Call				13,320	(500)	12,820
uth Coast Development Agency							1,700	3	1,703
Entities sub-total					–		15,020	(497)	14,522
TOTAL INVESTMENTS AND INTEREST	2				–		222,099	24,317	240,701

DC21 Ugu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description R thousands	Ref	2014/15 Audited Outcome	Budget Year 2015/16 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	376,210	–	155,868	155,868	31,351	68,762	219.3%	12,989
RSC Levy Replacement			300,885		92,266	92,266	25,074	67,192	268.0%	7,689
Finance Management			58,891		58,891	58,891	4,908			4,908
Municipal Systems Improvement			1,325		1,325	1,325	110			110
Water Services Operating Subsidy			940		940	940	78			78
EPWP Incentive			3,650				304			–
Infrastructure Skills Development Grant	3		1,826				152	(152)	-100.0%	–
Rural Roads Asset Management Grant							–	–		–
Rural Household Sanitation			2,446		2,446	2,446	204	2,242	1100.0%	204
Municipal Infrastructure Grant (Opex portion)							–	–		–
			6,247				521	(521)	-100.0%	–
Other transfers and grants [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
Sport and Recreation										
Municipal Systems Improvement										
Development Planning Shared Services			250				21			–
Cogta Massification										
EPWP Incentive								–		
Department of Transport Grant										
Department of Human Settlements (EPWP)								–		
District GDS	4							–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	5,084	–	–	–	424	(424)	-100.0%	–
Hibiscus Coast Municipality - SCDA			3,484				290	(290)	-100.0%	–
Other Local Municipalities - Tourism Entity			1,600				133	(133)	-100.0%	–
Other grant providers:		–	–	–	–	–	–	–		–
DBSA								–		
IDC										
National Lottery										
								–		
Total Operating Transfers and Grants	5	–	381,294	–	155,868	155,868	31,774	68,338	215.1%	12,989
Capital Transfers and Grants										
National Government:		–	351,998	–	25,024	25,024	29,333	(20,256)	-69.1%	2,085
Municipal Infrastructure Grant (MIG)			243,069				20,256	(20,256)	-100.0%	–
Regional Bulk Infrastructure			8,834				736			–
Rural Households Infrastructure										–
Rural Transport Services and Infrastructure										–
Municipal Water Infrastructure/Other Grants			100,095		25,024	25,024	8,341			2,085
Municipal Disaster Recovery								–		
Finance Management Grant								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		–	3,000	–	–	–	250	(250)	-100.0%	–
Massification - CoGTA								–		
Disaster Management centre Fire Fighting			3,000				250			–
Drought Relief Intervention Programme										
								–		
District Municipality:		–	–	–	–	–	–	–		–
Hibiscus Coast Municipality - SCDA								–		
Other Local Municipalities - Tourism Entity								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	–	354,998	–	25,024	25,024	29,583	(20,506)	-69.3%	2,085
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	736,292	–	180,892	180,892	61,358	47,832	78.0%	15,074

DC21 Ugu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	Ref	2014/15	Budget Year 2015/16							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	376,210	–	30,046	65	1,181	(1,116)	-94.5%	5
RSC Levy Replacement			300,885		25,074	25,074	25,074			2,089
Finance Management			58,891		4,908	4,908	4,908			409
Municipal Systems Improvement			1,325				110			–
Water Services Operating Subsidy			940				78			–
EPWP Incentive			3,650				304	(304)	-100.0%	–
Infrastructure Skills Development Grant			1,826		65	65	152	(87)	-57.4%	5
Rural Roads Asset Management Grant							–	–		–
Rural Household Sanitation			2,446				204	(204)	-100.0%	–
Municipal Infrastructure Grant (Opex portion)							–	–		–
Infrastructure Skills Development Grant			6,247				521	(521)	-100.0%	–
Other transfers and grants [insert description]							–	–		
Provincial Government:		–	250	–	–	–	–	–		–
Sport and Recreation										
Municipal Systems Improvement										
Development Planning Shared Services			250				21			–
Cogta Massification								–		
EPWP Incentive								–		
Department of Transport Grant								–		
Department of Human Settlements (EPWP)								–		
District GDS								–		
District Municipality:		–	5,084	–	–	–	424	(424)	-100.0%	–
Hibiscus Coast Municipality - SCDA			3,484				290	(290)	-100.0%	–
Other Local Municipalities - Tourism Entity			1,600				133	(133)	-100.0%	–
Other grant providers:		–	–	–	–	–	–	–		–
DBSA										
IDC										
National Lottery								–		
DBSA								–		
Total operating expenditure of Transfers and Grants:		–	381,544	–	30,046	65	1,604	(1,540)	-96.0%	5
Capital expenditure of Transfers and Grants										
National Government:		–	351,998	–	14,553	14,553	8,341	6,212	74.5%	1,107
Municipal Infrastructure Grant (MIG)			243,069				20,256			–
Regional Bulk Infrastructure			8,834				736			–
Rural Households Infrastructure							–			
Rural Transport Services and Infrastructure							–			
Municipal Water Infrastructure/Other Grants			100,095		13,280	13,280	8,341	4,939	59.2%	1,107
Municipal Disaster Recovery					1,273	1,273		1,273	#DIV/0!	
Finance Management Grant								–		
Other capital transfers/grants [insert desc]								–		
Municipal Systems Improvement								–		
Other capital transfers [insert description]								–		
Provincial Government:		–	3,000	–	–	–	250	(250)	-100.0%	–
Massification - CoGTA										
Disaster Management centre Fire Fighting			3,000				250	(250)	-100.0%	–
Dought Relief Intervention programme								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other Local Municipalities - Tourism Entity								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		–	354,998	–	14,553	14,553	8,591	5,962	69.4%	1,107
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	736,542	–	44,599	14,618	10,196	4,422	43.4%	1,112

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4,741		316	316	395	(79)	-20%	26
Pension and UIF Contributions			266		20	20	22	(2)	-9%	2
Medical Aid Contributions			190		16	16	16	1	4%	1
Motor Vehicle Allowance			2,250		173	173	188	(14)	-8%	14
Cellphone Allowance			325		29	29	27	2	6%	2
Housing Allowances			1,571		150	150	131	19	15%	12
Other benefits and allowances			74		6	6	6	0	2%	1
Sub Total - Councillors		–	9,417	–	711	711	785	(74)	-9%	59
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			3,772				314	(314)	-100%	–
Pension and UIF Contributions			301				25	(25)	-100%	–
Medical Aid Contributions			137				11	(11)	-100%	–
Overtime							–	–		–
Performance Bonus							–	–		–
Motor Vehicle Allowance			1,430				119	(119)	-100%	–
Cellphone Allowance			88				7	(7)	-100%	–
Housing Allowances			727				61	(61)	-100%	–
Other benefits and allowances			57				5	(5)	-100%	–
Payments in lieu of leave							–	–		–
Long service awards							–	–		–
Post-retirement benefit obligations	2						–	–		–
Sub Total - Senior Managers of Municipality		–	6,513	–	–	–	543	(543)	-100%	–
% increase	4		#DIV/0!							
Other Municipal Staff										
Basic Salaries and Wages			176,388		13,024	1,982	14,699	(12,717)	-87%	165
Pension and UIF Contributions			26,419		2,315	2,315	2,202	114	5%	193
Medical Aid Contributions			16,600		1,028	1,028	1,383	(356)	-26%	86
Overtime			21,065		2,462	2,462	1,755	706	40%	205
Performance Bonus			–				–	–		–
Motor Vehicle Allowance			9,500		1,085	1,085	792	293	37%	90
Cellphone Allowance			1,265		131	131	105	26	24%	11
Housing Allowances			902		110	110	75	35	46%	9
Other benefits and allowances			14,858		1,217	1,217	1,238	(21)	-2%	101
Payments in lieu of leave			6,066				506	(506)	-100%	–
Long service awards			1,418		112	112	118	(6)	-5%	9
Post-retirement benefit obligations	2		896				75	(75)	-100%	–
Sub Total - Other Municipal Staff		–	275,376	–	21,484	10,442	22,948	(12,506)	-54%	870
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		–	291,306	–	22,195	11,152	24,276	(13,123)	-54%	929
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages			25				2	(2)	-100%	–
Pension and UIF Contributions								–		–
Medical Aid Contributions								–		–
Overtime								–		–
Performance Bonus								–		–
Motor Vehicle Allowance								–		–
Cellphone Allowance								–		–
Housing Allowances								–		–
Other benefits and allowances			2				0	(0)	-100%	–
Board Fees			472				39	(39)	-100%	–
Payments in lieu of leave								–		–
Long service awards								–		–
Post-retirement benefit obligations								–		–
Sub Total - Board Members of Entities	2	–	499	–	–	–	42	(42)	-100%	–
% increase	4		#DIV/0!							
Senior Managers of Entities										
Basic Salaries and Wages			3,707		482	482	309	173	56%	40
Pension and UIF Contributions								–		–
Medical Aid Contributions								–		–
Overtime								–		–
Performance Bonus			136		3	3	11	(8)	-74%	0
Motor Vehicle Allowance								–		–
Cellphone Allowance			33				3	(3)	-100%	–
Housing Allowances			19		2	2	2	0	0%	0
Other benefits and allowances								–		–
Payments in lieu of leave								–		–
Long service awards								–		–
Post-retirement benefit obligations	2							–		–
Sub Total - Senior Managers of Entities		–	3,895	–	486	486	325	162	50%	41
% increase	4		#DIV/0!							#DIV/0!
Other Staff of Entities										
Basic Salaries and Wages			3,525		228	228	294	(65)	-22%	19
Pension and UIF Contributions			123		7	7	10	(3)	-29%	1
Medical Aid Contributions			287		16	16	24	(7)	-31%	1
Overtime			327		12	12	27	(15)	-57%	1
Performance Bonus			182				15	(15)	-100%	–
Motor Vehicle Allowance							–	–		–
Cellphone Allowance			16				1	(1)	-100%	–
Housing Allowances			33		2	2	3	(1)	-28%	0
Other benefits and allowances			48		6	6	4	2	43%	0
Payments in lieu of leave								–		–
Long service awards								–		–
Post-retirement benefit obligations								–		–
Sub Total - Other Staff of Entities		–	4,539	–	271	271	378	(107)	-28%	23
% increase	4		#DIV/0!							#DIV/0!
Total Municipal Entities		–	8,934	–	758	758	744	13	2%	63
TOTAL SALARY, ALLOWANCES & BENEFITS		–	300,240	–	22,953	11,910	25,020	(13,110)	-52%	993
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		–	290,324	–	22,242	11,200	24,194	(12,994)	-54%	933

DC21 Ugu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Receipts By Source																
Property rates													–			
Property rates - penalties & collection charges													–			
Service charges - electricity revenue													–			
Service charges - water revenue		28,256	21,235	21,235	21,235	21,235	21,235	21,235	21,235	21,235	21,235	21,235	21,051	261,653	248,797	261,236
Service charges - sanitation revenue			7,760	7,760	7,760	7,760	7,760	7,760	7,760	7,760	7,760	7,760	15,590	93,186	90,915	95,461
Service charges - refuse													–			
Service charges - other													–			
Rental of facilities and equipment		131	107	107	107	107	107	107	107	107	107	107	87	1,292	1,555	1,633
Interest earned - external investments		239	399	399	399	399	399	399	399	399	399	399	559	4,790	5,781	6,070
Interest earned - outstanding debtors			261	261	261	261	261	261	261	261	261	261	522	3,129	3,776	3,965
Dividends received													–			
Fines													–			
Licences and permits													–			
Agency services													–			
Transfer receipts - operating		155,908	2,238	3,386	250	124,940	1,460			88,479			4,883	381,544	407,552	444,684
Other revenue		7,874	570	570	570	570	570	570	570	570	570	570	(6,733)	6,840	8,253	8,666
Cash Receipts by Source		**192,408**	**32,569**	**33,717**	**30,581**	**155,271**	**31,791**	**30,331**	**30,331**	**118,811**	**30,331**	**30,331**	**35,958**	**752,433**	**766,630**	**821,715**
Other Cash Flows by Source													–			
Transfer receipts - capital		32,332	4,417			129,755	4,417			77,325			107,432	355,678	323,072	366,455
Contributions & Contributed assets													–			
Proceeds on disposal of PPE													–			
Short term loans													–			
Borrowing long term/refinancing													–			
Increase in consumer deposits		55	82	82	82	82	82	82	82	82	82	82	108	979	1,028	1,079
Receipt of non-current debtors													–			
Receipt of non-current receivables													–			
Change in non-current investments													–			
Total Cash Receipts by Source		**224,796**	**37,068**	**33,799**	**30,663**	**285,108**	**36,290**	**30,413**	**30,413**	**196,217**	**30,413**	**30,413**	**143,498**	**1,109,091**	**1,090,730**	**1,189,250**
Cash Payments by Type													–			
Employee related costs		15,760	31,395	23,084	23,084	23,084	23,084	23,084	23,084	23,084	23,084	23,084	35,408	290,324	304,840	320,082
Remuneration of councillors		711	826	826	826	826	826	826	826	826	826	826	942	9,916	10,412	10,933
Interest paid		298	158	4,422	158	158	4,422	158	158	4,422	158	158	4,282	18,952	18,004	17,104
Bulk purchases - Electricity													–			
Bulk purchases - Water & Sewer		1,800	5,290	5,290	5,290	5,290	5,290	5,290	5,290	5,290	5,290	5,290	13,370	68,073	71,477	75,051
Other materials		80	693	693	693	693	693	693	693	693	693	693	2,061	9,067	9,520	9,996
Contracted services		1,632	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	4,587	22,465	23,589	24,768
Grants and subsidies paid - other municipalities													–		–	–
Grants and subsidies paid - other		1,691	7,932	7,932	7,932	7,932	7,932	7,932	7,932	7,932	7,932	7,932	14,174	95,190	99,949	104,947
General expenses		14,089	16,207	16,207	16,207	16,207	16,207	16,207	16,207	16,207	16,207	16,207	18,326	194,490	204,214	214,425
Cash Payments by Type		**36,060**	**64,127**	**60,080**	**55,816**	**55,816**	**60,080**	**55,816**	**55,816**	**60,080**	**55,816**	**55,816**	**93,151**	**708,477**	**742,006**	**777,306**
Other Cash Flows/Payments by Type																
Capital assets		19,730	23,712	23,712	23,712	23,712	23,712	23,712	23,712	23,712	23,712	23,712	81,045	337,894	354,789	372,529
Repayment of borrowing		350		4,688			4,688			4,688			4,339	18,754	17,816	16,925
Other Cash Flows/Payments													–			
Total Cash Payments by Type		**56,140**	**87,839**	**88,481**	**79,528**	**79,528**	**88,481**	**79,528**	**79,528**	**88,481**	**79,528**	**79,528**	**178,535**	**1,065,125**	**1,114,611**	**1,166,760**
NET INCREASE/(DECREASE) IN CASH HELD		**168,656**	**(50,771)**	**(54,682)**	**(48,865)**	**205,580**	**(52,191)**	**(49,115)**	**(49,115)**	**107,737**	**(49,115)**	**(49,115)**	**(35,037)**	**43,965**	**(23,882)**	**22,490**
Cash/cash equivalents at the month/year beginning:		198,086	366,742	315,971	261,289	212,424	418,003	365,813	316,697	267,582	375,319	326,203	277,088	198,086	242,051	218,170
Cash/cash equivalents at the month/year end:		366,742	315,971	261,289	212,424	418,003	365,813	316,697	267,582	375,319	326,203	277,088	242,051	242,051	218,170	240,660

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M01 July

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue By Source										
Property rates								–		
Property rates - penalties & collection charges								–		
Service charges - electricity revenue								–		
Service charges - water revenue			300,751		21,690	21,690	25,063	(3,372)	-13%	1,808
Service charges - sanitation revenue			107,110		8,257	8,257	8,926	(669)	-7%	688
Service charges - refuse revenue								–		
Service charges - other								–		
Rental of facilities and equipment			1,485		131	131	124	7	6%	11
Interest earned - external investments			5,000		452	452	417	36	9%	38
Interest earned - outstanding debtors			3,597		234	234	300	(65)	-22%	20
Dividends received								–		
Fines								–		
Licences and permits								–		
Agency services								–		
Transfers recognised - operational			376,460		151,222	151,222	31,372	119,850	382%	12,602
Other revenue			5,841		383	383	487	(103)	-21%	32
Gains on disposal of PPE								–		
Total Revenue (excluding capital transfers and contributions)		**–**	**800,243**	**–**	**182,371**	**182,371**	**66,687**	**115,684**	**173%**	**15,198**
Expenditure By Type										
Employee related costs			281,889		21,567	21,567	23,491	(1,924)	-8%	1,797
Remuneration of councillors			9,417		711	711	785	(74)	-9%	59
Debt impairment			23,019				1,918	(1,918)	-100%	–
Depreciation & asset impairment			70,076		5,115	5,115	5,840	(724)	-12%	426
Finance charges			18,950		315	315	1,579	(1,264)	-80%	26
Bulk purchases			69,255		1,581	1,581	5,771	(4,191)	-73%	132
Other materials			9,067		33	33	756	(723)	-96%	3
Contracted services			22,377		1,019	1,019	1,865	(845)	-45%	85
Transfers and grants			112,036		5,793	5,793	9,336	(3,543)	-38%	483
Other expenditure			182,283		7,854	7,854	15,190	(7,337)	-48%	654
Loss on disposal of PPE								–		
Total Expenditure		**–**	**798,370**	**–**	**43,988**	**43,988**	**66,531**	**(22,543)**	**-34%**	**3,666**
Surplus/(Deficit)		–	1,873	–	138,383	138,383	156	138,227	88564%	11,532
Transfers recognised - capital			354,998		14,553	14,553	29,583	(15,030)	-51%	1,213
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		–	356,871	–	152,936	152,936	29,739	123,196	414%	12,745
Taxation								–		
Surplus/(Deficit) after taxation		**–**	**356,871**	**–**	**152,936**	**152,936**	**29,739**	**123,196**	**414%**	**12,745**

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M01 July

Description	Ref	2014/15	Budget Year 2015/16							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Municipal Entity										
South Coast Tourism			17,557		3,441	3,441	1,463	1,978	135%	287
South Coast Development Agency			6,930		3	3	578	(575)	-100%	0
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Revenue	1	–	24,487	–	3,444	3,444	2,041	1,403	69%	287
Expenditure By Municipal Entity										
South Coast Tourism			16,907		1,716	1,716	1,409	307	22%	143
South Coast Development Agency			6,188		669	669	516	153	30%	56
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Expenditure	2	–	23,094	–	2,385	2,385	1,925	460	24%	199
Surplus/ (Deficit) for the yr/period		–	1,392	–	1,059	1,059	116	1,863	1606%	88
Capital Expenditure By Municipal Entity										
South Coast Tourism			16,907		11	11	1,409	(1,398)	-99%	1
South Coast Development Agency			650		–	–	54	(54)	-100%	–
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	17,557	–	11	11	1,463	(1,452)	-99%	1

DC21 Ugu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July		32,763		9,499	9,499	32,763	23,263	71.0%	2%
August		32,763				65,526	–		
September		32,763				98,288	–		
October		32,763				131,051	–		
November		32,763				163,814	–		
December		32,763				196,577	–		
January		32,763				229,340	–		
February		32,763				262,102	–		
March		32,763				294,865	–		
April		32,763				327,628	–		
May		32,763				360,391	–		
June		36,262				396,653	–		
Total Capital expenditure	–	396,653	–	9,499					

DC21 Ugu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	359,998	–	9,488	9,488	30,000	20,511	68.4%	791
Infrastructure - Road transport		–	–	–	–	–	–	–		–
Roads, Pavements & Bridges								–		
Storm water								–		
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation								–		
Transmission & Reticulation								–		
Street Lighting								–		
Infrastructure - Water		–	303,229	–	7,867	7,867	25,269	17,402	68.9%	656
Dams & Reservoirs								–		
Water purification								–		
Reticulation			303,229		7,867	7,867	25,269	17,402	68.9%	656
Infrastructure - Sanitation		–	56,769	–	1,622	1,622	4,731	3,109	65.7%	135
Reticulation								–		
Sewerage purification			56,769		1,622	1,622	4,731	3,109	65.7%	135
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management								–		
Transportation								–		
Gas								–		
Other								–		
Community		–	–	–	–	–	–	–		–
Parks & gardens								–		
Sportsfields & stadia								–		
Swimming pools								–		
Community halls								–		
Libraries								–		
Recreational facilities								–		
Fire, safety & emergency								–		
Security and policing								–		
Buses								–		
Clinics								–		
Museums & Art Galleries								–		
Cemeteries								–		
Social rental housing								–		
Other								–		
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		–	36,655	–	11	11	3,055	3,044	99.6%	1
General vehicles			12,600				1,050	1,050	100.0%	–
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment								–		
Computers - hardware/equipment			4,437		11	11	370	359	97.1%	1
Furniture and other office equipment			4,118				343	343	100.0%	–
Abattoirs								–		
Markets								–		
Civic Land and Buildings								–		
Other Buildings			15,500				1,292	1,292	100.0%	–
Other Land								–		
Surplus Assets - (Investment or Inventory)								–		
Other								–		
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	–	–	–	–	–	–		–
Computers - software & programming								–		
Other								–		
Total Capital Expenditure on new assets	1	–	396,653	–	9,499	9,499	33,054	23,555	71.3%	792

DC21 Ugu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	28,969	–	751	751	2,414	1,663	68.9%	56
Infrastructure - Road transport		–	6,581	–	362	362	548	187	34.1%	30
Roads, Pavements & Bridges			6,581		362	362	548	187	34.1%	30
Storm water								–		
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation							–	–		–
Transmission & Reticulation							–	–		–
Street Lighting							–	–		–
Infrastructure - Water		–	14,955	–	189	189	1,246	1,058	84.9%	8
Dams & Reservoirs			2,981		97	97	248	152	61.0%	8
Water purification			968				81	81	100.0%	–
Reticulation			11,006		92	92	917	825	90.0%	
Infrastructure - Sanitation		–	3,164	–	172	172	264	92	34.9%	14
Reticulation			1,081		172	172	90	(82)	-90.6%	14
Sewerage purification			2,083				174	174	100.0%	–
Infrastructure - Other		–	4,268	–	29	29	356	327	91.9%	2
Waste Management							–	–		
Transportation							–	–		
Gas							–	–		
Other			4,268		29	29	356	327	91.9%	2
Community		–	–	–	–	–	–	–		–
Parks & gardens								–		
Sportsfields & stadia								–		
Swimming pools								–		
Community halls								–		
Libraries								–		
Recreational facilities								–		
Fire, safety & emergency								–		
Security and policing								–		
Buses								–		
Clinics								–		
Museums & Art Galleries								–		
Cemeteries								–		
Social rental housing								–		
Other								–		
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		–	28,295	–	1,398	1,398	2,358	960	40.7%	117
General vehicles			8,290		1,030	1,030	691	(339)	-49.1%	86
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			12,273				1,023	1,023	100.0%	–
Computers - hardware/equipment			50				4	4	100.0%	–
Furniture and other office equipment			12				1	1	100.0%	–
Abattoirs							–	–		–
Markets							–	–		–
Civic Land and Buildings			5,666		368	368	472	104	22.0%	31
Other Buildings			161				13	13	100.0%	–
Other Land							–	–		–
Surplus Assets - (Investment or Inventory)							–	–		–
Other			1,843				154	154	100.0%	–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	1,336	–	40	40	111	72	64.5%	3
Computers - software & programming			1,336		40	40	111	72	64.5%	3
Other								–		
Total Repairs and Maintenance Expenditure		–	56,600	–	2,189	2,189	4,883	2,695	55.2%	175

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

DC21 Ugu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Depreciation by Asset Class/Sub-class										
Infrastructure		–	44,580	–	2,371	2,371	534,957	532,586	99.6%	198
Infrastructure - Road transport		–	–	–	–	–	–	–		–
Roads, Pavements & Bridges							–	–		–
Storm water								–		–
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation							–	–		–
Transmission & Reticulation							–	–		–
Street Lighting							–	–		–
Infrastructure - Water		–	40,082	–	2,006	2,006	480,986	478,979	99.6%	167
Dams & Reservoirs			23,995		1,688	1,688	287,937	286,249	99.4%	141
Water purification			8,516		83	83	102,196	102,113	99.9%	7
Reticulation			7,571		235	235	90,852	90,618	99.7%	20
Infrastructure - Sanitation		–	4,498	–	325	325	53,971	53,646	99.4%	27
Reticulation			106		106	106	1,276	1,170	91.7%	9
Sewerage purification			4,391		220	220	52,696	52,476	99.6%	18
Infrastructure - Other		–	–	–	39	39	–	(39)	#DIV/0!	3
Waste Management					31	31	–	(31)	#DIV/0!	3
Transportation					–	–	–	–		–
Gas					–	–	–	–		–
Other					8	8	–	(8)	#DIV/0!	1
Community		–	5,861	–	393	393	70,331	69,938	99.4%	33
Parks & gardens			5,207		393	393	62,480	62,087	99.4%	33
Sportsfields & stadia							–	–		
Swimming pools							–	–		
Community halls							–	–		
Libraries							–	–		
Recreational facilities							–	–		
Fire, safety & emergency							–	–		
Security and policing							–	–		
Buses							–	–		
Clinics							–	–		
Museums & Art Galleries							–	–		
Cemeteries							–	–		
Social rental housing							–	–		
Other			654				7,851	7,851	100.0%	–
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		–	16,114	–	1,994	1,994	193,369	191,375	99.0%	166
General vehicles			7,261		1,000	1,000	87,129	86,129	98.9%	83
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			1,771		359	359	21,256	20,897	98.3%	30
Computers - hardware/equipment			2,508		393	393	30,101	29,709	98.7%	33
Furniture and other office equipment			1,034		67	67	12,402	12,335	99.5%	6
Abattoirs					–	–	–	–		–
Markets					–	–	–	–		–
Civic Land and Buildings					–	–	–	–		–
Other Buildings			3,381		175	175	40,572	40,397	99.6%	15
Other Land					–	–	–	–		–
Surplus Assets - (Investment or Inventory)					–	–	–	–		–
Other			159		–	–	1,908	1,908	100.0%	–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	3,730	–	357	357	44,755	44,398	99.2%	30
Computers - software & programming			3,730		357	357	44,755	44,398	99.2%	30
Other								–		
Total Depreciation		–	70,284	–	5,115	5,115	843,412	838,297	99.4%	426
Specialised vehicles		–	–	–	–	–	–	–		–
Refuse								–		
Fire								–		
Conservancy								–		
Ambulances								–		

Ugu District Municipality

Quality Certificate

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

(name of municipality),hereby certify that-

(mark as appropriate)

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

for the month of **July** of 2015 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name DHANPALAN DEVARAJ NAIDOO

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature ______________________

Date 21 AUGUST 2015.