Ugu District Municipality

Treasury Department

CONSOLIDATED BUDGET IMPLEMENTATION REPORTS IN TERMS OF S71OF THE MFMA FOR THE PERIOD ENDED 31 JULY 2018

PREPARED BY : MKHULULENI DLAMINI
GENERAL MANAGER: BTO

DATE : 15 AUGUST 2018

UGU DISTRICT MUNICIPALITY

TREASURY DEPARTMENT

Month-ended: - **31 JULY 2018**

1. EXECUTIVE SUMMARY

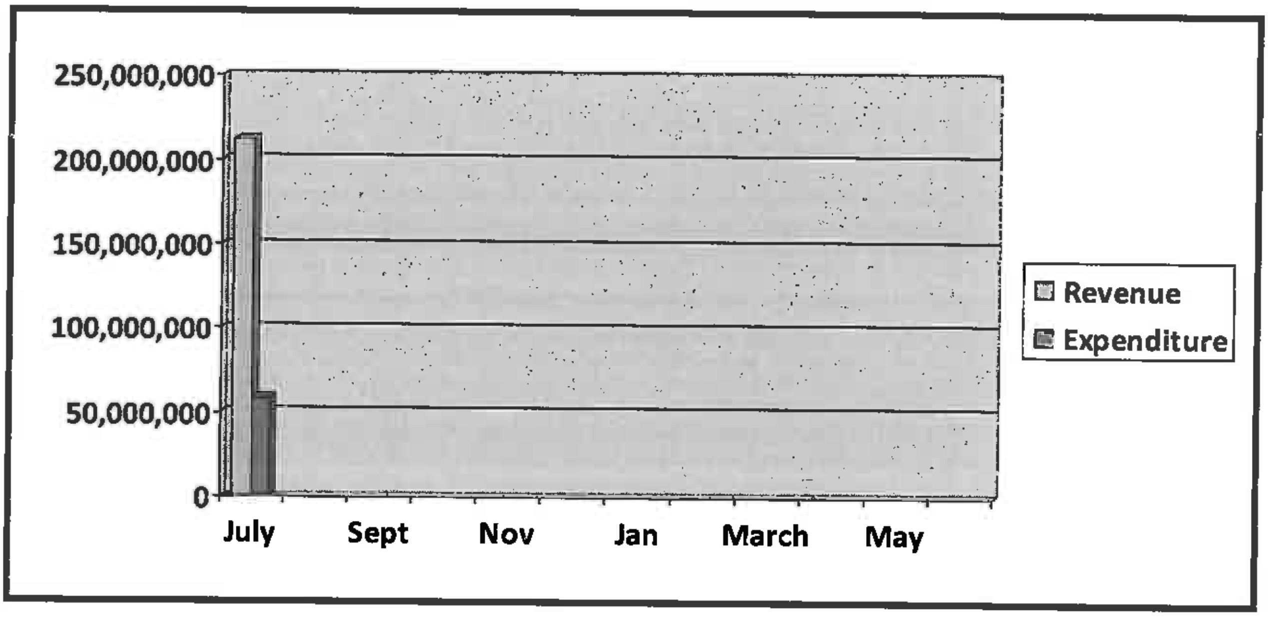
This report is based upon financial information available at the time of preparation. The provisional financial results for the month ended 31 July 2018 are summarised below.

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	1 185 401 709		98 783 476	212 175 162	113 391 476	9.6%
Total Operating Expenditure	884 864 953		73 738 746	58 275 616	-15 463 130	-1.7%



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

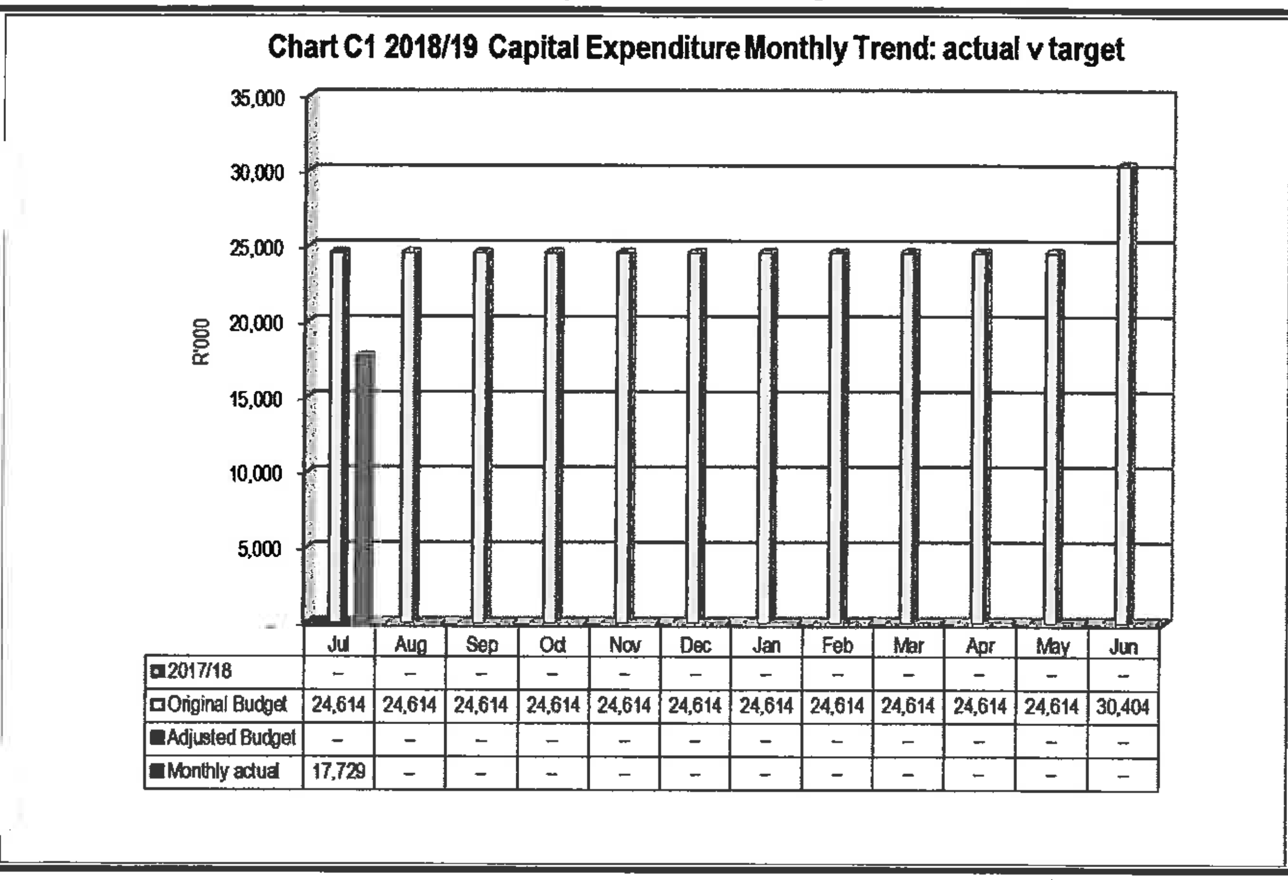
The Capital Expenditure report shown in Table C5 has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised by municipal vote. The summary report indicates the following:

Description	Original Budget	Adjusted Budget	Year to Date Budget	Year to Date Actuals	Variance Fav (Unfav)	% Variance
Total Capital Expenditure	301 162 595		25 096 883	17 729 096	-7 367 787	-2.4%

As at the end of July 2018, the municipality had spent 5.9% of its capital budget.

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

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



Capital Expenditure

The table below reflects a trend since 2013/2014 financial year up to the previous financial year, 2017/2018

Description	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018
Budget	342,664,462	393,204,664	410,867,218	348,878,293	346 195 103
Actual	308,818,290	336,473,767	325,530,748	317,918,902	249 088 731
% Spent	90%	86%	79%	91%	72%
% Budget Growth	Refer to 2012/13 budget	15%	4%	-15%	-0.8%

1.3 Cash Flow Statement

Detail	M 01 July '18	M 02 Aug '18	M 03 Sept '18	M 04 Oct '18	M 05 Nov '18	M 06 Dec'18	M 07 Jan '19	M 08 Feb '19	M 09 March '19	M 10 April '19	M 11 May '19	M 12 June '19
Service charges - water revenue	23,254,194	21,605,849	25,875,950	23,006,195	25,539,193	24,434,873	27,356,777	26,087,558	21,271,193	30,518,736	18,786,777	
Service charges - sanitation revenue	6786557	9,378,408	9,378,408	9,275,335	10,275,222	9,506,137	11,321,909	9,099,188	6,565,813	8,089,947	4,973,518	7,012,054
Rental of facilities and equipment		-459,528	60,625	60,286	122,289	46,534	46,188	15,685		48,625		48,540
Interest earned - external investments	89,098	2,140,042	974,266	192,655	320,331	1,477,740	853,892	570,217		762,536	1398,622	1,195,270
Interest earned - outstanding debtors								0				
Transfer receipts - operational	161,855,252	48,455,944	0		89,720	69,060,848		402,276	104,590,134	566,114	-11,835	
Other revenue	46,940	323,557	196,648	72,551	243,422	120,202		158,671	155,914	77,687	97,907	86,575
Cash Receipts by Source	212,032,041	81,444,272	36,485,897	32,607,022	36,590,183	104,646,334	39,578,766	36,333,595	132,583,054	40,063,645	25,244,989	8,342,439
Transfer receipts - capital	72,000,000	56,619,503	29,066,449	15,112,000	58,637,256	100,000,000	47,902,249	0	126,252,801			
Short term loans	**4,780,714**	**294,305**	**197,085**	**198,088**	**129,332**	**179,080**	**209,922**	**301,517**	**265,220**	**218,227**	**388,305**	
Borrowing long term/refinancing	43,939,518	0	0					0		0	0	
Increase (decrease) in consumer deposits	460,387	-26,063	69,997	3,534	1666	1666	550	6,150	2,550	30,272	58,010	
Decrease (increase) other non-current receiva	1429838	0	0					0		0	0	0
Total Cash Receipts by Source	**334,642,498**	**138,332,017**	**65,819,428**	**47,920,644**	**95,358,437**	**204,827,080**	**87,691,487**	**36,641,262**	**259,103,625**	**40,312,144**	**25,691,304**	**8,342,439**
Cash Payments by Type												
Employee related costs	29,184,898	42,917,765	27,989,234	28,240,664	28,816,837	28,205,262	29,521,435	29,076,349	29,308,891	28,613,137	29,125,287	31,055,437
Remuneration of councillors	792,185	727,544	690,233	710,496	668,739	701,581	1,027,214	1,795,908	711,503	728,355	767,302	724,601
Interest paid	26,591		0	2,400,547	252,884	4,467,343	237,935	0	0	389,212	23,767	1351644
Bulk purchases - Water & Sewer		2,579	0					15,781,533	16,200,630		7,034,794	0
Other materials	179,995	855,635	721,479	1,522,163	2,875,951	2,238,186	1,454,980	1,917,520	1,728,368	466,642	328,886	236,482
Contracted services	17,002,788	11,534,698	9,719,257	11,989,918	38,506,487	20,164,511	13,379,740	5,878,861	19,115,626	5,907,342	1,347,859	32,849,460
Grants and subsidies paid - other	-70		6,300				61,226	118,749	0		146,900	114,763
General expenses	51,261,278	24,531,714	19,681,973	76,910,846	13,403,132	11,136,908	60,837,454	36,156,509	34,540,333	26,021,103	31,321,082	19,567,279
Cash Payments by Type	**98,447,665**	**80,569,935**	**58,808,476**	**121,774,634**	**84,524,030**	**66,913,791**	**106,519,984**	**90,725,429**	**101,605,351**	**62,125,791**	**70,095,877**	**85,899,666**
Other Cash Flows/Payments by Type												
Capital assets	17,729,096	23,031,965	14,548,233	23,891,577	25,016,377	44,776,001	1,339,624	349,925	19,322,237	50,175,042	5,479,738	29,042,812
Repayment of borrowing	21,999,383		0	5,766,853	242,226	3,536,255	435,863	0	0	0	0	0
Other Cash Flows/Payments			99,059,830									
Total Cash Payments by Type	**138,176,144**	**103,601,900**	**172,416,539**	**151,433,064**	**109,782,633**	**115,226,047**	**108,295,471**	**91,075,354**	**120,927,588**	**112,300,833**	**75,575,615**	**114,942,478**
Net Increase/(Decrease) in Cash Held	196,466,354	34,730,117	-106,597,111	-103,512,420	-14,424,196	89,601,033	-20,603,984	-54,434,092	138,176,037	-71,988,689	-49,884,311	-106,600,039
Cash/cash equivalents at the month/year beg	41,981,982	238,448,336	273,178,453	[illegible]581,342	63,068,922	48,644,726	138,245,759	[illegible]41,775	63,207,683	201,383,720	129,395,031	79,510,720
Cash/cash equivalents at the month/year end	**238,448,336**	**273,178,453**	**166,581,342**	**63,068,922**	**48,644,726**	**138,245,759**	**117,641,775**	**63,207,683**	**201,383,720**	**129,395,031**	**79,510,720**	**-27,089,319**

1.3 Bank Reconciliations

JULY 2018

Bank Account name	Bank		Bank statement balance	Reconciling cheques outstanding	Reconciling items **deposits not receipted**	Cash book balance
ACB	Absa	CHQ	1,085,426.14		-	1,085,426.14
Salary	Absa	CHQ	6,964,650.29	-3,780.00		6,960,870.29
General	Absa	CHQ	1,091,279.14	-153,265.00	-	938,014.14
Deposit	Absa	CHQ	4,284,006.67		-	4,284,006.67
Primary	Absa	CHQ	407,537.41		-	407,537.41
Ugu conditional grant acc	Absa	CHQ	126,500.61			126,500.61
Group life	Absa	CHQ	4,713,593.98			4,713,593.98
Mig Chq	Absa	CHQ	49.99			49.99
TOTAL BANK ACC			**18,673,044.23**			**18,515,999.23**
Ugu Call Account	Absa	INVESTMENT	56,130,904 97			56,130,904 97
Mig Call	Absa	INVESTMENT	68,780,457 19			68,780,457 19
Absa Investment2	Absa-S	INVESTMENT	454 45			454 45
FNB Investment	FNB	INVESTMENT	20,000,000.00			20,000,000 00
FNB Investment	FNB-S	INVESTMENT	20,500 26			20,500 26
Investec Inv	Investec	INVESTMENT	25,000,000 00			25,000,000 00
Nedbank Investment	Nedbank	INVESTMENT	25,000,000 00			25,000,000 00
Std Bank -Inv	Std Bank	INVESTMENT	25,000,000 00			25,000,000 00
TOTAL INVESTMENTS			**219,932,316.87**			**219,932,316.87**
			238,605,361.10			238,448,316.10

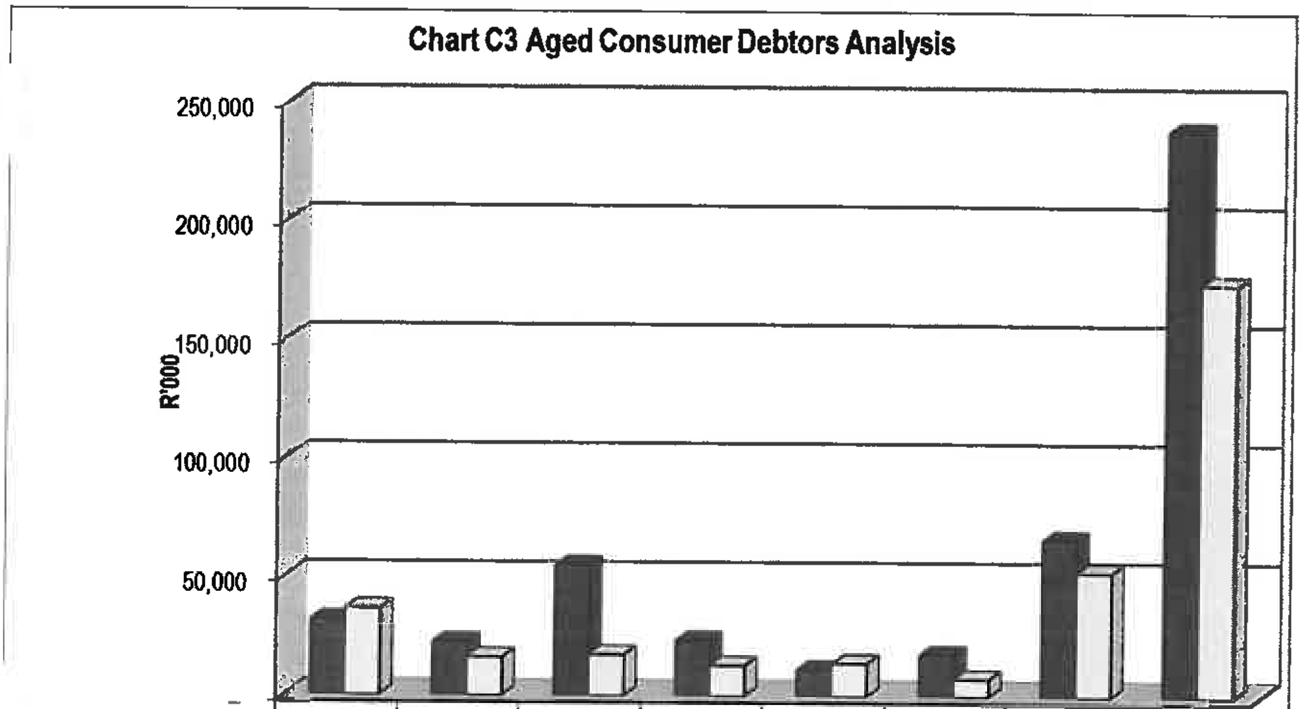
Explanatory notes in respect of unusual variances:

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 R465 971 150 as at the end of July 2018 which has decreased by 19.70% from June 2018 total of R580 289 022
The consumer debtors amounted to R463 057 206

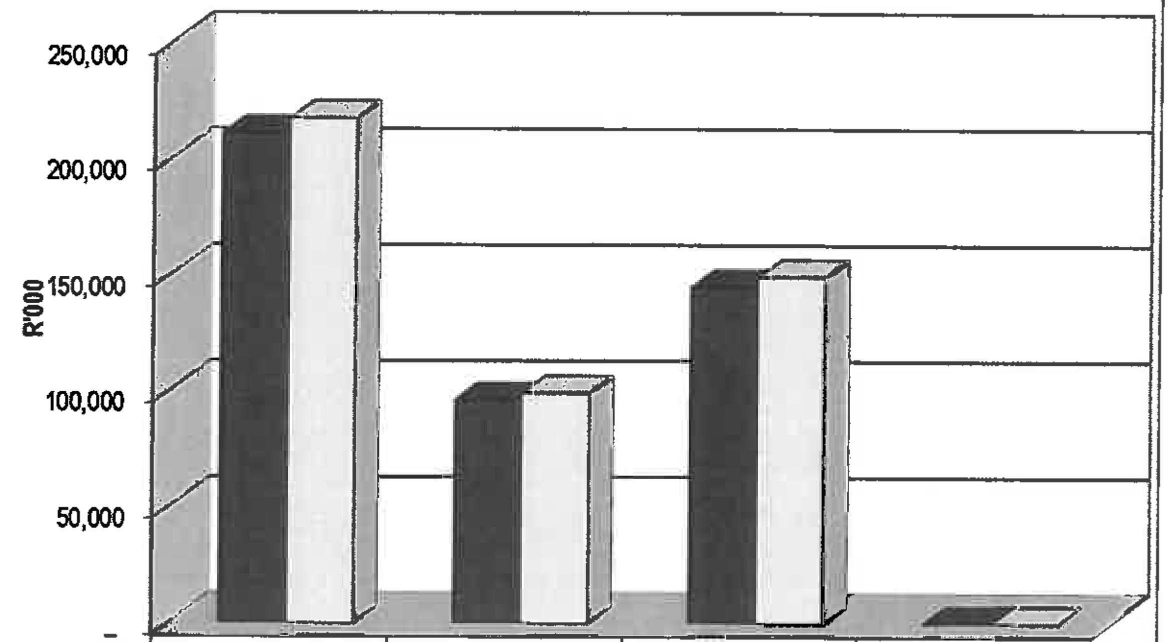
The chart below contains debtors ageing for the month of July 2018 compared to the ageing as at the end of July 2017.

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 2018/19	31,692	22,515	54,863	23,390	11,223	17,706	66,041	238,541
□ 2017/18	36,698	16,101	17,248	12,818	13,772	7,344	52,263	173,748

DEBTORS BY CUSTOMER GROUP



	Organs of State	Commercial	Households	Other
2017/18	210,929	96,164	144,824	74
Budget Year 2018/19	217,453	99,139	149,303	77

Consumer Debtors Reconciliation

Gross Opening Balance as at 31 July 2018	463 057 206
Less Allowance for Impairment	321 211 620
Net Balance	**141 845 586**

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
Department of Sports and Recreat	5,857.71	843.38	767.42	7.00	-	-	-	-
Department of Education	129,586.97	19,057.23	16,653.34	16,779.52	16,030.90	11,789.99	9,769.18	33,584.81
Department of Education S20	58,548.55	15,511.46	2,990.53	8,982.55	6,235.07	-	-	36,536.76
Department of Education S21	4,643,910.59	444,259.09	400,163.00	673,850.86	245,256.96	285,278.85	118,775.96	1,284,907.46
Department of Health	7,816,930.66	774,950.98	374,954.91	1,045,978.85	182,608.92	238,798.06	82,017.68	3,120,254.66
Department of Housing	472,747.51	1,762.11	516.22	516.22	180.33	489.95	485.60	466,862.42
Department of Public Works	2,935,475.61	552,343.18	391,792.39	69,040.37	12,858.26	3,066.96	4,917.50	1,114,026.30
Department of Social Welfare	110,692.84	3,440.05	1,460.51	859.63	859.63	782.23	670.33	106,325.66
Department of Transport	1,281,231.51	165,533.92	107,549.46	182,494.37	90,824.49	207,599.38	116,810.35	567,126.47
Harry Gwala DM	1,807,768.35	-	-	-	-	-	-	1,250,052.63
Ray Nkonyeni Municipality	10,479,998.85	856,718.26	497,039.43	574,731.61	492,106.57	368,429.59	439,307.44	7,764,531.68
Telkom SA	27,504.30	13,473.50	5,117.88	5,729.27	-9,780.94	-2,062.31	6,976.22	29,995.00
Transnet	254,095.59	36,820.88	27,717.75	27,585.53	31,824.68	25,363.85	23,377.40	98,191.23
Umdoni LM	1,932,505.09	135,621.13	39,284.97	37,583.46	336,559.48	6,659.90	9,652.94	-18,355.24
Umuziwabantu LM	339,059.39	67,286.40	20,799.79	16,997.98	17,245.93	-29,942.32	4,593.40	168,826.58
Umzumbe LM	4,660.17	415.19	403.33	403.33	417.44	383.06	310.32	-46,926.15
	32,300,573.69	**3,088,036.76**	**1,887,210.93**	**2,661,540.55**	**1,423,227.72**	**1,116,637.19**	**817,664.32**	**21,310,068.04**

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

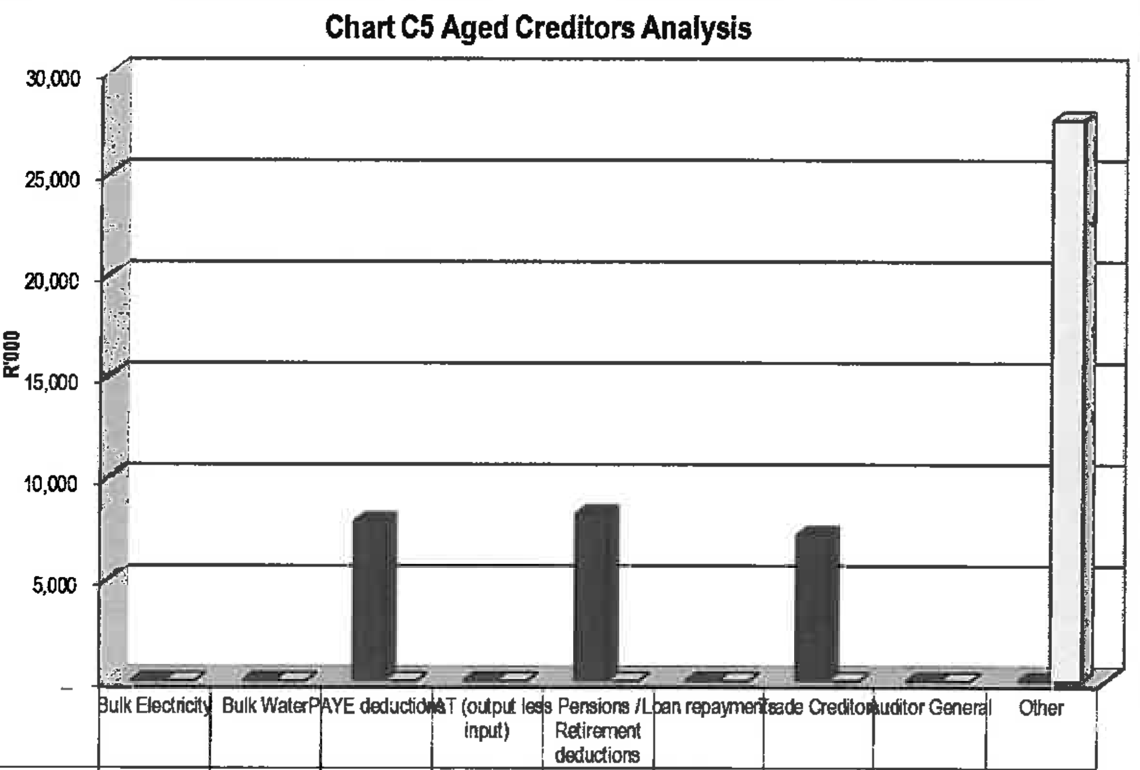
The following actions have been taken to Intensify the implementation of the credit control policy;

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

1.5. Outstanding Creditors

The report, in Table SC4, has been prepared on the basis of the format required to be lodged electronically with National Treasury. It provides for an aged analysis per creditor type. The report shows total of R27 701 326 as at the end of July 2018 which has increased by 123.7% from June 2018 total of R12 385 337

Creditors Age Analysis



	Bulk Electricity	Bulk Water	PAYE deductions	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Other
■ 2017/18	–	–	7,903	–	8,270	–	7,235	–	–
□ Budget Year 2018/19	–	–	–	–	–	–	8	–	27,701

1.6. Investment Portfolio

Table SC5 contains investments by maturity as at 31 July 2018 The table below shows the movement in total investments of the municipality for the month of July 2018.

Total Investments at the beginning of the month	**25 250 079.67**
Add: Investments made	194 682 237.10
Less: Investments realised	
Investments as at the end of the month	**219 932 316.87**

July 2018					
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	10 000 000.00	10 000 000.00	20 000 000.00
FNB	One Day Notice	Daily Call Account	19 319.76	0.00	20 500.26
NEDBANK	30/60/90 day Notice	Daily Call Account	0.00	25 000 000.00	25 000 000.00
Investec	30/60/90 day Notice	Daily Call Account	15 000 000.00	10 000 000.00	25 000 000.00
ABSA Call Account MIG	One Day Notice	Daily Call Account	232.76	68 780 242.40	68 780 457.19
STD Investment	30/60/90 day Notice	Daily Call Account	0.00	25 000 000.00	25 000 000.00
ABSA Call	One Day Notice	Daily Call Account	230 047.70	55 900 857.30	56 130 904.97
ABSA	One Day Notice	Daily Call Account	497.3	42.9	454.45
TOTAL			**25 250 079.67**	**194 682 237.10**	**219 932 316.87**

UGU- INVESTMENT ACCOUNT-JULY 2018

	30	60	90	TOTAL
INVESTEC	15 000 000.00		10 000 000.00	25 000 000.00
FNB	0.00	15 000 000.00	5 000 000.00	20 000 000.00
STANDARD	10 000 000.00		15 000 000.00	15 000 000.00
NEDBANK	0.00	10 000 000.00	15 000 000.00	25 000 000.00
FNB CALL ACC	20 500.26			20 500.26
ABSA CALL ACC	56130 904.97			56 130 904.97
MIG CALL ACC	68 780 457.19			67 780 475.19
ABSA CALL ACC	454.45			454.45
TOTAL	**149 932 316.87**	**25 000 000.00**	**45 000 000.00**	**219 932 316.87**

2. MONTHLY WITHDRAWALS FROM MUNICIPAL BANK ACCOUNTS

Computer Generated Cheques - Main Account	-		176 337.06
Manual Cheque Book - Main Account	-		5 153.35
Salary Cheques	-		120 926.19
MIG	-		[illegible]
Group Life Scheme	-		
Electronic Funds Transfer	-	Main Account	36 608 139.27
	-	Salary Account	24 813 056.59
			61 723 612.46

3. UGU FRESH PRODUCE MARKET

STATEMENT OF FINANCIAL PERFORMANCE - 31 JULY 2018

	CURRENT YEAR 2018/2019					
DESCRIPTION	**ADJUSTED BUDGET**	**YTD BUDGET**	**MONTHLY ACTUAL**	**YTD ACTUAL**	**YTD VARIANCE (R)**	**YTD %VARIANCE**
Operating Revenue By Source						
Rental - Ugu Market	838,766	69,897	13,453	13,453	56,444	80.75%
	838,766	**69,897**	**13,453**	**13,453**	**56,444**	**80.75%**

4. UGU SPORTS AND LEISURE CENTRE

STATEMENT OF FINANCIAL PERFOMANCE - 31 JULY 2018

DESCRIPTION	Adjusted Budget	YTD BUDGET	MONTHLY ACTUAL	YTD ACTUAL	YTD VARIANCE (R)
Operating Revenue By Source					
Rentals of Facilities	252,720	21,060	20,200	20,200	-860
	252,720	**21,060**	**20,200**	**20,200**	**-860**

UGU SPORTS AND LEISURE-520206

Opening Balance	809 307.77
Invoice	20 200.00
Receipts	507 048.73
Closing Balance	322 459.04

DATE	INVOICE	TOTAL	PAYMENTS	Balance Still Owing	Description
22-Sep	4601	20 000.00		20 000.00	Rent October 2015
			96 000.00	96 000.00	Payment 08&29/09/15
28-Sep	4611	2 477.30		2 477.30	Interest charged on overdue acc.
14-Oct	4633	20 000.00		20 000.00	Rent November 2015
14-Oct	4633	20 000.00		20 000.00	Rent December 2015
14-Oct	4633	20 000.00		20 000.00	Rent February 2016
14-Oct	4633	20 000.00		20 000.00	Rent February 2016
			88 000.00	88 000.00	Payment 01/02/2016
14-Oct	4633	20 000.00		20 000.00	Rent March 2016
			40 000.00	40 000.00	Payment 11/03/2016
30-Mar	4760	20 000.00		20 000.00	Rent April 2016
16-May	4777	20 000.00		20 000.00	Rent May 2016
17-May	4780	371.63		371.63	Interest Charged
06-Jun	4783	20 000.00		20 000.00	Rent June 2016
27-Jun	4788	20 000.00		20 000.00	Rent July 2016

			60 000.00	60 000.00	Payment 21/07/2016
01-Aug	4790	20 000.00		20 000.00	Rent August 2016
01-Sep	4792	20 000.00		20 000.00	Rent September 2016
11-Oct	4854	20 000.00		20 000.00	Rent October 2016
01-Nov	4865	20 000.00		20 000.00	Rent November 2016
03-Nov		2435.24		2435.14	
01-Dec	4869	20 000.00		20 000.00	
05-Jan			22 000.00	22 000.00	Payment
12-Jan	4872	20 000.00			Rent January 2017
13-Feb	4881	20 000.00			Rent February 2017
22-Mar	4884	20 000.00			Rent March 2017
26-April	4886	20 000.00			Rent April 2017
22-April			165 048.73		Payment
25-May	4893	20 000.00			Rent May 2017
15-June	4897	20 000.00			Rent June 2017
08-July	4907	20 000.00			Rent July 2017
21-Aug	4908	20 000.00			Rent August 2017
04-Sept	4909	20 000.00			Rent September 2017
02-Oct	4909	20 000.00			Rent October 2017
05-Oct	4911	2 259.00			Interest Charged
28-Nov	4932	20 000.00			Rent November 2017
12-Dec	4934	20 000.00			Rent December 2017
17-Jan	4937	20 000.00			Rent January 2018
12-Feb	4946	20 000.00			Rent February 2018
08- Mar	4948	20 000.00			Rent March 2018
17-Apr	4952	20 000.00			Rent April 2018
08-Jun	4956	20 000.00			Rent May 2018
03 July		20 000.00			Rent June 2018
03-Aug	4985	20 200.00			Rent July 2018
		829 507.77	**507 048.73**	**322 459.04**	

REPORT PREPARED BY:

for

MKHULULENI DLAMINI
GENERAL MANAGER: BTO

15/08/2018
DATE

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

Description	2017/18	Budget Year 2018/19							
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	–	429,111	–	30,134	30,134	35,759	(5,625)	-16%	2,511
Investment revenue	–	3,480	–	–	–	290	(290)	-100%	–
Transfers and subsidies	–	451,692	–	181,905	181,905	37,641	144,264	383%	15,159
Other own revenue	–	10,229	–	137	137	852	(716)	-84%	11
Total Revenue (excluding capital transfers and contributions)	–	**894,513**	–	**212,175**	**212,175**	**74,543**	**137,632**	**185%**	**17,681**
Employee costs	–	347,306	–	28,890	28,890	28,942	(52)	-0%	2,408
Remuneration of Councillors	–	13,125	–	792	792	1,094	(302)	-28%	66
Depreciation & asset impairment	–	58,301	–	–	–	4,858	(4,858)	-100%	–
Finance charges	–	28,001	–	34	34	2,333	(2,299)	-99%	3
Materials and bulk purchases	–	91,029	–	–	–	7,586	(7,586)	-100%	–
Transfers and subsidies	–	20,213	–	5	5	1,684	(1,679)	-100%	0
Other expenditure	–	326,891	–	28,554	28,554	27,241	1,313	5%	2,379
Total Expenditure	–	**884,865**	–	**58,276**	**58,276**	**73,739**	**(15,463)**	**-21%**	**4,856**
plus/(Deficit)	–	**9,648**	–	**153,900**	**153,900**	**804**	**153,096**	**19042%**	**12,825**
Transfers and subsidies - capital (monetary allocations)	–	290,889	–	–	–	24,241	(24,241)	-100%	–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	**300,537**	–	**153,900**	**153,900**	**25,045**	**128,855**	**514%**	**12,825**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	**300,537**	–	**153,900**	**153,900**	**25,045**	**128,855**	**514%**	**12,825**
Capital expenditure & funds sources									
Capital expenditure	–	**301,163**	–	**17,729**	**17,729**	**25,097**	**(7,368)**	**-29%**	**1,477**
Capital transfers recognised	–	276,389	–	17,729	17,729	23,032	(5,303)	-23%	1,477
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	24,774	–	–	–	2,064	(2,064)	-100%	–
Total sources of capital funds	–	**301,163**	–	**17,729**	**17,729**	**25,097**	**(7,368)**	**-29%**	**1,477**
Financial position									
Total current assets	–	320,305	–		500,032				41,669
Total non current assets	–	4,184,908	–		4,279,968				356,664
Total current liabilities	–	254,916	–		821,435				68,453
Total non current liabilities	–	71,875	–		65,339				5,445
Community wealth/Equity	–	**4,043,999**	–		**3,868,890**				**322,407**
Cash flows									
Net cash from (used) operating	–	274,509	–	185,584	185,584	22,876	(162,709)	-711%	15,465
Net cash from (used) investing	–	(300,545)	–	(16,299)	(16,299)	(25,045)	(8,746)	35%	(1,358)
Net cash from (used) financing	–	(20,931)	–	27,181	27,181	(1,744)	(28,925)	1658%	(1,795)
Cash/cash equivalents at the month/year end	–	**5,396**	–	–	**238,448**	**48,449**	**(189,999)**	**-392%**	**54,294**

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	31,692	22,515	54,863	23,390	11,223	17,706	66,041	238,541	465,971
Creditors Age Analysis									
Total Creditors	23,745	3,129	140	–	227	–	60	408	27,709

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

Description	Ref	2017/18 Audited Outcome	Budget Year 2018/19 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		–	14,650	–	181,953	181,953	1,221	180,732	14804%	15,163
Executive and council		–	10,250	–	–	–	854	(854)	-100%	–
Finance and administration		–	4,400	–	181,953	181,953	367	181,586	49521%	15,163
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	8,293	–	–	–	691	(691)	-100%	–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	253	–	–	–	21	(21)	-100%	–
Public safety		–	8,040	–	–	–	670	(670)	-100%	–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	74,780	–	25	25	6,232	(6,207)	-100%	2
Planning and development		–	56,773	–	25	25	4,731	(4,706)	-99%	2
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	18,007	–	–	–	1,501	(1,501)	-100%	–
Trading services		–	1,086,840	–	30,198	30,198	90,570	(60,372)	-67%	2,516
Energy sources		–	–	–	–	–	–	–		–
Water management		–	976,441	–	23,411	23,411	81,370	(57,959)	-71%	1,951
Waste water management		–	110,399	–	6,787	6,787	9,200	(2,413)	-26%	566
Waste management		–	–	–	–	–	–	–		–
Other	4	–	839	–	–	–	70	(70)	-100%	–
Total Revenue - Functional	2	–	1,185,402	–	212,175	212,175	98,783	113,392	115%	17,681
Expenditure - Functional										
Governance and administration		–	252,301	–	18,786	18,786	21,025	(2,239)	-11%	1,566
Executive and council		–	80,550	–	5,060	5,060	6,713	(1,652)	-25%	422
Finance and administration		–	171,750	–	13,726	13,726	14,313	(586)	-4%	1,144
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	6,300	–	–	–	525	(525)	-100%	–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	6,300	–	–	–	525	(525)	-100%	–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	99,014	–	1,945	1,945	8,251	(6,306)	-76%	162
Planning and development		–	75,740	–	1,945	1,945	6,312	(4,367)	-69%	162
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	23,274	–	–	–	1,939	(1,939)	-100%	–
Trading services		–	527,251	–	37,545	37,545	43,938	(6,393)	-15%	3,129
Energy sources		–	–	–	–	–	–	–		–
Water management		–	402,101	–	24,328	24,328	33,508	(9,181)	-27%	2,027
Waste water management		–	125,150	–	13,217	13,217	10,429	2,788	27%	1,101
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	–	884,865	–	58,276	58,276	73,739	(15,463)	-21%	4,856
Surplus/ (Deficit) for the year		–	300,537	–	153,900	153,900	25,045	128,855	514%	12,825

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

Vote Description	Ref	2017/18	Budget Year 2018/19							
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		–	10,250	–	–	–	854	(854)	-100.0%	–
Vote 2 - FINANCE & ADMINISTRATION		–	4,400	–	181,953	181,953	367	181,586	49521.4%	15,163
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		–	56,773	–	25	25	4,731	(4,706)	-99.5%	2
Vote 4 - WATER		–	976,441	–	23,411	23,411	81,370	(57,959)	-71.2%	1,951
Vote 5 - WASTE WATER MANAGEMENT		–	110,399	–	6,787	6,787	9,200	(2,413)	-26.2%	566
Vote 6 - PUBLIC SAFETY		–	8,040	–	–	–	670	(670)	-100.0%	–
Vote 7 - ENVIRONMENTAL PROTECTION		–	18,007	–	–	–	1,501	(1,501)	-100.0%	–
Vote 8 - OTHER: MARKET		–	839	–	–	–	70	(70)	-100.0%	–
Vote 9 - SPORTS & RECREATION		–	253	–	–	–	21	(21)	-100.0%	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	–	1,185,402	–	212,175	212,175	98,783	113,392	114.8%	17,681
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		–	80,550	–	5,060	5,060	6,713	(1,652)	-24.6%	422
Vote 2 - FINANCE & ADMINISTRATION		–	171,750	–	13,726	13,726	14,313	(586)	-4.1%	1,144
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		–	75,740	–	1,945	1,945	6,312	(4,367)	-69.2%	162
Vote 4 - WATER		–	402,101	–	24,328	24,328	33,508	(9,181)	-27.4%	2,027
Vote 5 - WASTE WATER MANAGEMENT		–	125,150	–	13,217	13,217	10,429	2,788	26.7%	1,101
Vote 6 - PUBLIC SAFETY		–	6,300	–	–	–	525	(525)	-100.0%	–
Vote 7 - ENVIRONMENTAL PROTECTION		–	23,274	–	–	–	1,939	(1,939)	-100.0%	–
Vote 8 - OTHER: MARKET		–	–	–	–	–	–	–		–
Vote 9 - SPORTS & RECREATION		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	–	884,865	–	58,276	58,276	73,739	(15,463)	-21.0%	4,856
Surplus/ (Deficit) for the year	2	–	300,537	–	153,900	153,900	25,045	128,855	514.5%	12,825

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

Description	Ref	2017/18	Budget Year 2018/19							
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			306,836		23,347	23,347	25,570	(2,222)	-9%	1,946
Service charges - sanitation revenue			122,275		6,787	6,787	10,190	(3,403)	-33%	566
Service charges - refuse revenue			–			–	–	–		–
Service charges - other						–	–	–		–
Rental of facilities and equipment			1,391		90	90	116	(26)	-23%	7
Interest earned - external investments			3,480			–	290	(290)	-100%	–
Interest earned - outstanding debtors			508			–	42	(42)	-100%	–
Dividends received						–	–	–		–
Fines, penalties and forfeits						–	–	–		–
Licences and permits						–	–	–		–
Agency services						–	–	–		–
Transfers and subsidies			451,692		181,905	181,905	37,641	144,264	383%	15,159
Other revenue			8,329		47	47	694	(647)	-93%	4
Gains on disposal of PPE								–		
Total Revenue (excluding capital transfers and contributions)		–	**894,513**	–	**212,175**	**212,175**	**74,543**	**137,632**	**185%**	**17,681**
Expenditure By Type										
Employee related costs			347,306		28,890	28,890	28,942	(52)	0%	2,408
Remuneration of councillors			13,125		792	792	1,094	(302)	-28%	66
Debt impairment			3,159			–	263	(263)	-100%	–
Depreciation & asset impairment			58,301			–	4,858	(4,858)	-100%	–
Finance charges			28,001		34	34	2,333	(2,299)	-99%	3
Bulk purchases			75,000			–	6,250	(6,250)	-100%	–
Other materials			16,029		–	–	1,336	(1,336)	-100%	–
Contracted services			41,018		28,187	28,187	3,418	24,769	725%	2,349
Transfers and subsidies			20,213		5	5	1,684	(1,679)	-100%	0
Other expenditure			282,713		236	236	23,559	(23,323)	-99%	20
Loss on disposal of PPE					131	131	–	131	#DIV/0!	11
Total Expenditure		–	**884,865**	–	**58,276**	**58,276**	**73,739**	**(15,463)**	**-21%**	**4,856**
Surplus/(Deficit)		–	**9,648**	–	**153,900**	**153,900**	**804**	**153,096**	**0**	**12,825**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			290,889			–	24,241	(24,241)	(0)	–
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		–	**300,537**	–	**153,900**	**153,900**	**25,045**			**12,825**
Taxation								–		
Surplus/(Deficit) after taxation		–	**300,537**	–	**153,900**	**153,900**	**25,045**			**12,825**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		–	**300,537**	–	**153,900**	**153,900**	**25,045**			**12,825**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		–	**300,537**	–	**153,900**	**153,900**	**25,045**			**12,825**

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

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		–	–	–	–	–	–	–		–
Vote 2 - FINANCE & ADMINISTRATION		–	–	–	–	–	–	–		–
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		–	–	–	–	–	–	–		–
Vote 4 - WATER		–	–	–	–	–	–	–		–
Vote 5 - WASTE WATER MANAGEMENT		–	–	–	–	–	–	–		–
Vote 6 - PUBLIC SAFETY		–	–	–	–	–	–	–		–
Vote 7 - ENVIRONMENTAL PROTECTION		–	–	–	–	–	–	–		–
Vote 8 - OTHER: MARKET		–	–	–	–	–	–	–		–
Vote 9 - SPORTS & RECREATION		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		–	–	–	–	–	–	–		–
Vote 2 - FINANCE & ADMINISTRATION		–	24,500	–	–	–	2,042	(2,042)	-100%	–
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		–	274	–	–	–	23	(23)	-100%	–
Vote 4 - WATER		–	227,089	–	17,729	17,729	18,924	(1,195)	-6%	1,477
Vote 5 - WASTE WATER MANAGEMENT		–	49,300	–	–	–	4,108	(4,108)	-100%	–
Vote 6 - PUBLIC SAFETY		–	–	–	–	–	–	–		–
Vote 7 - ENVIRONMENTAL PROTECTION		–	–	–	–	–	–	–		–
Vote 8 - OTHER: MARKET		–	–	–	–	–	–	–		–
Vote 9 - SPORTS & RECREATION		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	301,163	–	17,729	17,729	25,097	(7,368)	-29%	1,477
Total Capital Expenditure		–	301,163	–	17,729	17,729	25,097	(7,368)	-29%	1,477
Capital Expenditure - Functional Classification										
Governance and administration		–	24,500	–	–	–	2,042	(2,042)	-100%	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	24,500	–	–	–	2,042	(2,042)	-100%	–
Internal audit								–		
Community and public safety		–	–	–	–	–	–	–		–
Community and social services								–		
Sport and recreation								–		
Public safety								–		
Housing								–		
Health								–		
Economic and environmental services		–	274	–	–	–	23	(23)	-100%	–
Planning and development		–	274	–	–	–	23	(23)	-100%	–
Road transport								–		
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	276,389	–	17,729	17,729	23,032	(5,303)	-23%	1,477
Energy sources								–		
Water management		–	227,089	–	17,729	17,729	18,924	(1,195)	-6%	1,477
Waste water management			49,300	–	–	–	4,108	(4,108)	-100%	–
Waste management								–		
Other								–		
Total Capital Expenditure - Functional Classification	3	–	301,163	–	17,729	17,729	25,097	(7,368)	-29%	1,477
Funded by:										
National Government			276,389		17,729	17,729	23,032	(5,303)	-23%	1,477
Provincial Government								–		
District Municipality								–		
Other transfers and grants								–		
Transfers recognised - capital		–	276,389	–	17,729	17,729	23,032	(5,303)	-23%	1,477
Public contributions & donations	5							–		
Borrowing	6							–		
Internally generated funds			24,774			–	2,064	(2,064)	-100%	–
Total Capital Funding		–	301,163	–	17,729	17,729	25,097	(7,368)	-29%	1,477

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

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

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

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

Description	Ref	2017/18	Budget Year 2018/19			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash			14,984		18,516	1,543
Call investment deposits			147,656		219,932	18,328
Consumer debtors			106,673		268,168	22,347
Other debtors			42,896		(42,587)	(3,549)
Current portion of long-term receivables			62		3,836	320
Inventory			8,034		32,166	2,681
Total current assets		–	320,305	–	500,032	41,669
Non current assets						
Long-term receivables			32		780	65
Investments						–
Investment property			41,428		30,242	2,520
Investments in Associate						–
Property, plant and equipment			4,126,265		4,229,754	352,480
Agricultural						–
Biological assets						–
Intangible assets			17,183		19,191	1,599
Other non-current assets					0	0
Total non current assets		–	4,184,908	–	4,279,968	356,664
TOTAL ASSETS		–	4,505,213	–	4,779,999	398,333
LIABILITIES						
Current liabilities						
Bank overdraft						–
Borrowing			20,511		65,151	5,429
Consumer deposits			21,935		42,450	3,537
Trade and other payables			182,162		646,702	53,892
Provisions			30,307		67,131	5,594
Total current liabilities		–	254,916	–	821,435	68,453
Non current liabilities						
Borrowing			38,749		63,892	5,324
Provisions			33,126		1,447	121
Total non current liabilities		–	71,875	–	65,339	5,445
TOTAL LIABILITIES		–	326,791	–	886,774	73,898
NET ASSETS	2	–	4,178,422	–	3,893,226	324,435
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			4,043,999		3,868,890	322,407
Reserves						–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	4,043,999	–	3,868,890	322,407

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

Description	Ref	2017/18	Budget Year 2018/19							
		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			343,289		30,041	30,041	28,607	1,433	5%	2,503
Other revenue			8,055		47	47	671	(624)	-93%	4
Government - operating			451,692		181,855	181,855	37,641	144,214	383%	15,155
Government - capital			290,889		72,000	72,000	24,241	47,759	197%	6,000
Interest			3,989		89	89	332	(243)	-73%	7
Dividends			–					–		
Payments										
Suppliers and employees			(775,192)		(98,421)	(98,421)	(64,599)	33,822	-52%	(8,202)
Finance charges			(28,001)		(27)	(27)	(2,333)	(2,307)	99%	(2)
Transfers and Grants			(20,213)		0	0	(1,684)	(1,684)	100%	0
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**274,509**	**–**	**185,584**	**185,584**	**22,876**	**(162,709)**	**-711%**	**15,465**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (Increase) in non-current debtors			618		1,430	1,430	52	1,378	2676%	119
Decrease (increase) other non-current receivables								–		
Decrease (increase) in non-current investments								–		
Payments										
Capital assets			(301,163)		(17,729)	(17,729)	(25,097)	(7,368)	29%	(1,477)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(300,545)**	**–**	**(16,299)**	**(16,299)**	**(25,045)**	**(8,746)**	**35%**	**(1,358)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans					4,781	4,781		4,781	#DIV/0!	
Borrowing long term/refinancing					43,940	43,940		43,940	#DIV/0!	
Increase (decrease) in consumer deposits			881		460	460	73	387	527%	38
Payments										
Repayment of borrowing			(21,812)		(21,999)	(21,999)	(1,818)	20,182	-1110%	(1,833)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**(20,931)**	**–**	**27,181**	**27,181**	**(1,744)**	**(28,925)**	**1658%**	**(1,795)**
NET INCREASE/ (DECREASE) IN CASH HELD		**–**	**(46,967)**	**–**	**196,466**	**196,466**	**(3,914)**			**12,312**
Cash/cash equivalents at beginning:			52,363			41,982	52,363			41,982
Cash/cash equivalents at month/year end:		–	5,396	–		238,448	48,449			54,294

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	(2 222)	The challenges relating to the change (upgrade) in the MSCOA chart delayed the billing process of the municipality	The service provider is already on site working to resolve the problem
	Service charges - sanitation revenue	(3 109)	The challenges relating to the change (upgrade) in the MSCOA chart delayed the billing process of the municipality	The service provider is already on site working to resolve the problem
	Rental of facilities and equipment	(26)	Not material	None
	Transfers recognised - operational	144 264	The first tranch of the equitable share was received in July and recognised as revenue when received	None
2	**Expenditure By Type**			
	Employee related costs	(52)	Not material	None
	Finance charges	(2,599)	At the time of reporting, the 2017/2018 creditors accruals had not been finalised	a minimum level
	Bulk purchases	(6,250)	At the time of reporting the 2017/2018 creditors accruals had not been finalised	a minimum level
	Contracted services	34 789	The variance is caused by the misalignment in the SMCOA budget and the previous system of budgeting (A-Schedules)	The municipality will re-produce the A-Schedules on case-ware and align to MSCOA
	Transfers and grants	(1 679)	At the time of reporting the 2017/2018 creditors accruals had not finalised	a minimum level
	Other expenditure	(25,323)	The variance is caused by the misalignment in the SMCOA budget and the previous system of budgeting (A-Schedules)	The municipality will re-produce the A Schedules on case-ware and align to MSCOA
3	**Capital Expenditure**			
	Water	(1 195)	The spending on capital project is slow at the begining of the financial year and it will pick up as the year progresses	The expenditure on capital projects is being closely monitored by the MANCO
	Waste water management	(4 106)	The spending on capital project is slow at the begining of the financial year and it will pick up as the year progresses	The expenditure on capital projects is being closely monitored by the MANCO
	Environmental protection	–	There is no budget for capital projects in this department for the current financial year	None
	Planning and development	(23)	Not material	None
	Budget and treasury office	–	There is no budget for capital projects in this department for the current financial year	None
	Corporate services	(2 042)	The spending on capital project is slow at the begining of the financial year and it will pick up as the year progresses	The expenditure on capital projects is being closely monitored by the MANCO
4	**Financial Position**			
	Cash	18 516	This represents the physical cash in the municipality's bank accounts, including short term deposits	None
	Consumer debtors	856,168	This represents the money that is owed by the consumers for the municipal services that were consumed during the period	None
	Other debtors	(42 581)	This represents the money that is owed by the consumers for other services including rental of municipal properties, tender deposits, etc	None
	Property, plant and equipment	4,229,754	This represents the total book value assets that are owned or controlled by the municipality net off accummulated depreciation and or amotisation	None
	Consumer deposits	42 450	This represents the money that is held by the municipality as security on all the active consumer accounts	None
	Trade and other payables	646,702	This represents the moneys that is owed by the municipality to the supliers of goods and services	None
	Borrowing	60 892	This represents the total book value of the borrowing that were made by the municipality in the curent and prior financial periods	None
	Accumulated Surplus/(Deficit)	1,968 690	This represents the surplus (deficit) that has been accummulated by the municipality as at the end of the current period	None
				None
				None
5	**Cash Flow**			
	Ratepayers and other	1 453	More cash has been received than it was anticipated in the Cash Flow estimations	To consider revising the Cash Flow estimates during the adjustment budget
	Government - operating	144 214	The first tranch of Equitable Share is received in July	None
	Government - capital	47 759	The bigger share of our grants funding is received in the first quarter of the financial year	None
	Interest	(2 907)	At the time of reporting the cash book reconciliations had not been finalised	To finalise and update the cash book reconciliations
	Capital assets	(7 368)	At the time of reporting the cash book reconciliations had not been finalised	To finalise and update the cash book reconciliations
	Increase (decrease) in consumer deposits	387	Not material	None
	Repayment of borrowing	30 182	At the time of reporting, the cash book reconciliations had not been finalised	To finalise and update the cash book reconciliations
6	**Measureable performance**			
7	**Municipal Entities**			
	Revenue	–		
	Operating Expenditure	–		
	Operating Capital Expenditure	–		

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

Description of financial indicator	Basis of calculation	Ref	2017/18	Budget Year 2018/19			
			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%	9.8%	0.0%	0.1%	1.4%
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%	6.0%	0.0%	20.1%	20.1%
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%	125.7%	0.0%	60.9%	60.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	63.8%	0.0%	29.0%	29.0%
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%	16.7%	0.0%	108.5%	108.5%
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%	38.8%	0.0%	13.6%	13.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	9.6%	0.0%	0.0%	0.4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
.. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
.ii. 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 2018/19											
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	24,090	16,695	43,102	19,924	8,841	14,772	53,002	218,666	399,091	315,205		
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	7,627	5,835	11,787	3,474	2,391	2,938	13,039	16,875	63,966	38,717		
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	(25)	(15)	(25)	(8)	(9)	(4)	–	3,000	2,914	2,979		
Total By Income Source	**2000**	**31,692**	**22,515**	**54,863**	**23,390**	**11,223**	**17,706**	**66,041**	**238,541**	**465,971**	**356,901**	–	–
2017/18 - totals only		36,698	16,101	17,248	12,818	13,772	7,344	52,263	173,748	329,993	**259,946**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	10,466	7,869	14,006	11,013	4,316	6,702	34,679	128,402	217,453	185,112		
Commercial	2300	9,071	6,654	26,528	5,205	2,904	2,101	11,279	35,396	99,139	56,886		
Households	2400	12,090	7,983	14,328	7,171	4,002	3,903	20,082	74,743	149,303	114,902		
Other	2500	65	9	1	0	0	0	1	–	77	2		
Total By Customer Group	**2600**	**31,692**	**22,515**	**54,863**	**23,390**	**11,223**	**17,706**	**66,041**	**238,541**	**465,971**	**356,901**	–	–

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

Description R thousands	NT Code	Budget Year 2018/19								
		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									–
VAT (output less input)	0400									–
Pensions / Retirement deductions	0500									–
Loan repayments	0600									–
Trade Creditors	0700							8		8
Auditor General	0800									–
Other	0900	23,745	3,129	140		227		52	408	27,701
Total By Customer Type	**1000**	**23,745**	**3,129**	**140**	**–**	**227**	**–**	**60**	**408**	**27,709**

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					10,000	10,000	20,000
First National Bank		Daily Call Account					19	1	21
NEDBank		Daily Call Account					–	25,000	25,000
Investec							15,000	10,000	25 000
ABSA Bank CALL MIG		Daily Call Account					0	68,780	68,780
STD Investment							–	–	–
ABSA Bank CALL		Daily Call Account					230	24,770	25,000
Jazz							0	56,130	56,131
ABSA									0
Municipality sub-total					–		25,250	194,682	219,932
Entities									
South Coast Tourism									
South Coast Development Agency									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2				–		**25,250**	**194,682**	**219,932**

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

Description	Ref	2017/18	Budget Year 2018/19							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	443,655	–	181,855	181,855	36,971	144,884	391.9%	15,155
Local Government Equitable Share			360,673		181,855	181,855	30,056	151,799	505.1%	15,155
RSC Levy Replacement			75,204			–	6,267	(6,267)	-100.0%	–
Finance Management			1,865			–	155	(155)	-100.0%	–
EPWP Incentive			3,250			–	271	(271)	-100.0%	–
Rural Roads Asset Management Systems Grant			2,663			–	222	(222)	-100.0%	–
	3							–		
								–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		–	2,400	–	–	–	200	(167)	-83.3%	–
Spatial Development Framework Support								–		–
Development Planning Shared Surpport			400			–	33			–
Umzumbe Trails			2,000			–	167	(167)	-100.0%	–
	4							–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	5,637	–	–	–	470	(470)	-100.0%	–
Grants from LM's to Entities			5,637			–	470	(470)	-100.0%	–
South Coast Bike Festival EDTEA/RNM								–		–
								–		
Total Operating Transfers and Grants	5	–	451,692	–	181,855	181,855	37,641	144,248	383.2%	15,155
Capital Transfers and Grants										
National Government:		–	290,889	–	72,000	72,000	24,241	47,759	197.0%	6,000
Municipal Infrastructure Grant (MIG)			235,889		72,000	72,000	19,657	52,343	266.3%	6,000
Water Services Infrastructure Grant			55,000			–	4,583	(4,583)	-100.0%	–
Mhlabatshane										
Disaster Management Centre										
								–		
								–		
								–		
								–		
Other capital transfers [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
										–
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	–	290,889	–	72,000	72,000	24,241	47,759	197.0%	6,000
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	742,581	–	253,855	253,855	61,882	192,007	310.3%	21,155

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

Description	Ref	2017/18	Budget Year 2018/19							
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:		–	458,155	–	36,323	36,323	38,180	(1,857)	-4.9%	3,027
Local Government Equitable Share			360,675		30,056	30,056	30,056	(0)	0.0%	2,505
RSC Levy Replacement			75,204		6,267	6,267	6,267	–		522
Finance Management			1,865			–	155	(155)	-100.0%	–
EPWP Incentive			3,250			–	271	(271)	-100.0%	–
Rural Roads Asset Management Systems Grant			2,663			–	222	(222)	-100.0%	–
Municipal Infrastructure Grant			14,500			–	1,208	(1,208)	-100.0%	–
Other transfers and grants [insert description]								–		
Provincial Government:		–	2,400	–	–	–	200	(200)	-100.0%	–
Spatial Development Framework Support								–		
Development Shared Services Support			400			–	33	(33)	-100.0%	–
								–		
Umzumbe Trails			2,000			–	167	(167)	-100.0%	–
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	5,637	–	–	–	470	(470)	(0)	–
Grants from LM's to Entities			5,637			–	470	(470)	-100.0%	–
								–		–
Total operating expenditure of Transfers and Grants:		–	466,192	–	36,323	36,323	38,849	(2,526)	-6.5%	3,027
Capital expenditure of Transfers and Grants										
National Government:		–	276,389	–	–	–	23,032	(23,032)	-100.0%	–
Municipal Infrastructure Grant (MIG)			221,389			–	18,449	(18,449)	-100.0%	–
Water Services Infrastructure Grant			55,000			–	4,583	(4,583)	-100.0%	–
Disaster Management Grant								–		
Mhlabatshane								–		
								–		
Other capital transfers [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
TOTAL RECEIPTS OF TRANSFERS & GRANTS								–		
								–		
Total capital expenditure of Transfers and Grants		–	276,389	–	–	–	23,032	(23,032)	-100.0%	–
AL EXPENDITURE OF TRANSFERS AND GRANTS		–	742,581	–	36,323	36,323	61,882	(25,559)	-41.3%	3,027

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

Summary of Employee and Councillor remuneration R thousands	Ref	2017/18 Audited Outcome	Budget Year 2018/19 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			5,057		540	540	421	119	28%	45
Pension and UIF Contributions			259		–	–	22	(22)	-100%	–
Medical Aid Contributions			221		–	–	18	(18)	-100%	–
Motor Vehicle Allowance			3,294		174	174	275	(101)	-37%	14
Cellphone Allowance			391		78	78	33	45	139%	3
Housing Allowances			2,239		–	–	186	(186)	-100%	–
Other benefits and allowances			54		–	–	4	(4)	-100%	–
Sub Total - Councillors		–	11,509	–	792	792	959	(167)	-17%	66
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			4,966			–	414	(414)	-100%	–
Pension and UIF Contributions			696			–	58	(58)	-100%	–
Medical Aid Contributions			195			–	16	(16)	-100%	–
Overtime						–	–	–		–
Performance Bonus			315			–	26	(26)	-100%	–
Motor Vehicle Allowance			1,492			–	124	(124)	-100%	–
Cellphone Allowance			68			–	6	(6)	-100%	–
Housing Allowances			157			–	13	(13)	-100%	–
Other benefits and allowances			37			–	3	(3)	-100%	–
Payments in lieu of leave			83			–	7	(7)	-100%	–
Long service awards								–		–
Post-retirement benefit obligations	2							–		–
Sub Total - Senior Managers of Municipality		–	8,010	–	–	–	668	(668)	-100%	–
% increase	4		#DIV/0!							
Other Municipal Staff										
Basic Salaries and Wages			230,268		22,832	22,832	19,189	3,643	19%	1,903
Pension and UIF Contributions			37,671		140	140	3,139	(2,999)	-96%	12
Medical Aid Contributions			23,852		1,341	1,341	1,988	(647)	-33%	112
Overtime			3,698		2,993	2,993	375	2,416	421%	249
Performance Bonus					250		–	–		–
Motor Vehicle Allowance			10,287		763	763	657	(94)	-11%	34
Cellphone Allowance			1,394		–	–	116	(116)	-100%	–
Housing Allowances			703		293	293	58	235	401%	24
Other benefits and allowances			11,132		–	–	928	(928)	-100%	–
Payments in lieu of leave			2,843		318	318	237	81	34%	27
Long service awards			1,595		255	255	133	122	92%	21
Post-retirement benefit obligations	2				–		–	–		–
Sub Total - Other Municipal Staff		–	326,639	–	29,185	28,935	27,220	1,715	6%	2,411
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		–	346,158	–	29,977	29,727	28,846	880	3%	2,477
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			7			–		–		–
Board Fees			1,610			–		–		–
Payments in lieu of leave			–					–		
Long service awards			–					–		
Post-retirement benefit obligations			–					–		
Sub Total - Board Members of Entities	2	–	1,616	–	–	–	–	–		–
% increase	4		#DIV/0!							
Senior Managers of Entities										
Basic Salaries and Wages			3,600			–		–		–
Pension and UIF Contributions			212			–		–		–
Medical Aid Contributions			–					–		–
Overtime			–					–		–
Performance Bonus			306			–		–		–
Motor Vehicle Allowance			–					–		–
Cellphone Allowance			71			–		–		–
Housing Allowances			–					–		–
Other benefits and allowances			266			–		–		–
Payments in lieu of leave			92			–		–		–
Long service awards			–					–		–
Post-retirement benefit obligations	2		–					–		–
Sub Total - Senior Managers of Entities		–	7,547	–	–	–	–	–		–
% increase	4		#DIV/0!							
Other Staff of Entities										
Basic Salaries and Wages			3,714			–		–		
Pension and UIF Contributions			347			–		–		
Medical Aid Contributions			346			–		–		
Overtime			307			–		–		
Performance Bonus			305			–		–		
Motor Vehicle Allowance			–			–		–		
Cellphone Allowance			13			–		–		
Housing Allowances			33			–		–		
Other benefits and allowances			49			–		–		
Payments in lieu of leave			–					–		
Long service awards			–					–		
Post-retirement benefit obligations			–					–		
Sub Total - Other Staff of Entities		–	5,111	–	–	–	–	–		–
% increase	4		#DIV/0!							
Total Municipal Entities		–	14,274	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		–	360,431	–	29,977	29,727	28,846	880	3%	2,477
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		–	347,306	–	29,185	28,935	27,887	1,047	4%	2,411

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

Description	Ref	Budget Year 2018/19												2018/19 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 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash Receipts By Source																
Property rates													–			
Service charges - electricity revenue													–			
Service charges - water revenue		23,254	17,285	20,701	18,405	20,431	19,548	21,885	20,870	17,017	16,339	17,139	40,451	245,469	258,479	272,178
Service charges - sanitation revenue		6,787	6,703	7,503	6,620	7,420	6,805	6,658	7,279	5,253	5,284	5,284	26,151	97,820	103,005	108,464
Service charges - refuse													–			
Service charges - other													–			
Rental of facilities and equipment			92	81	90	82	97	96	96	99	97	97	380	1,391	1,150	1,214
Interest earned - external investments		89	140	374	193	120	178	354	270	179	334	134	1,092	3,480	2,672	2,819
Interest earned - outstanding debtors													–	508	536	565
Dividends received													–			
Fines, penalties and forfeits													–			
Licences and permits													–			
Agency services													–			
Transfer receipts - operating		181,855	–	80,473	–	–	69,151	–	–	104,992	111,452	–	5,637	451,692	469,124	510,724
Other revenue		47											6,663	6,663	2,212	2,333
Cash Receipts by Source		**212,032**	**24,219**	**109,132**	**25,308**	**28,054**	**95,778**	**28,993**	**28,515**	**127,540**	**133,507**	**22,654**	**80,374**	**807,025**	**837,178**	**898,298**
Other Cash Flows by Source													–			
Transfer receipts - capital		72,000	–	–	–	–	100,000	–	–	45,000	–	–	55,001	290,889	336,038	355,509
Contributions & Contributed assets													–			
Proceeds on disposal of PPE													–			
Short term loans		4,781											–			
Borrowing long term/refinancing		43,940											–			
Increase in consumer deposits		460			494			518			544		(1,145)	381	928	977
Receipt of non-current debtors		1,430	391	391	391	391	391	391	391	391	391	391	(3,682)	618	651	685
Receipt of non-current receivables													–			
Change in non-current investments													–			
Total Cash Receipts by Source		**334,642**	**24,610**	**109,522**	**26,193**	**28,445**	**196,169**	**29,902**	**28,906**	**172,931**	**134,441**	**23,045**	**130,548**	**1,099,413**	**1,174,794**	**1,255,469**
Cash Payments by Type													–			
Employee related costs		29,185	53,432	26,716	26,716	26,716	26,716	26,716	26,716	26,716	26,716	26,716	26,716	347,306	366,061	386,194
Remuneration of councillors		792	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	13,125	13,834	14,595
Interest paid		27	3,450	3,322	3,206	2,495	1,991	1,931	1,873	1,779	1,690	1,606	1,324	28,001	29,513	31,136
Bulk purchases - Electricity													–	–	–	
Bulk purchases - Water & Sewer			4,904	4,904	4,904	4,904	9,808	4,904	4,904	4,904	4,904	4,904	16,154	75,000	79,050	83,398
Other materials		180	1,022	1,082	1,059	1,040	1,193	1,182	1,087	997	911	1,796	3,611	16,029	19,343	20,387
Contracted services		17,003	2,113	2,262	2,417	2,581	2,751	2,932	3,121	3,320	3,403	3,616	10,447	41,018	43,233	45,611
Grants and subsidies paid - other municipalities		(0)	–	–	–	–	5,053	–	–	5,053	–	–	5,054	20,213	21,284	22,412
Grants and subsidies paid - other		–											–			
General expenses		51,261	25,117	26,373	26,901	25,167	26,557	25,710	26,275	25,726	23,921	22,973	3,769	282,713	260,950	275,302
Cash Payments by Type		**98,448**	**91,131**	**65,752**	**66,296**	**64,296**	**75,162**	**64,467**	**65,070**	**69,591**	**62,640**	**62,704**	**68,169**	**823,405**	**833,267**	**879,034**
Other Cash Flows/Payments by Type																
Capital assets		17,729		63,718			63,718			63,718		63,718	46,290	301,163	317,124	333,932
Repayment of borrowing		21,999		16,545			16,545			16,545		16,545	(44,370)	21,812	21,812	21,812
Other Cash Flows/Payments													–			
Total Cash Payments by Type		**138,176**	**91,131**	**146,016**	**66,296**	**64,296**	**155,426**	**64,467**	**65,070**	**149,855**	**62,640**	**142,968**	**70,089**	**1,146,380**	**1,172,203**	**1,234,778**
NET INCREASE/(DECREASE) IN CASH HELD		**196,466**	**(66,521)**	**(36,493)**	**(40,103)**	**(35,851)**	**40,743**	**(34,565)**	**(36,164)**	**23,076**	**71,802**	**(119,922)**	**60,459**	**(46,967)**	**2,591**	**20,691**
Cash/cash equivalents at the month/year beginning:		41,982	238,448	171,927	135,434	95,331	59,480	100,222	65,657	29,493	52,569	124,371	4,448	41,982	(4,985)	(2,394)
Cash/cash equivalents at the month/year end:		238,448	171,927	135,434	95,331	59,480	100,222	65,657	29,493	52,569	124,371	4,448	64,907	(4,985)	(2,394)	18,297

DC21 Ugu - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2017/18	Budget Year 2018/19							
		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			306,836		23,347	23,347	25,570	(2,222)	-9%	1,946
Service charges - sanitation revenue			122,275		6,787	6,787	10,190	(3,403)	-33%	566
Service charges - refuse revenue								–		
Service charges - other								–		
Rental of facilities and equipment			1,391		90	90	116	(26)	-23%	7
Interest earned - external investments			3,480			–	290	(290)	-100%	–
Interest earned - outstanding debtors			508			–	42	(42)	-100%	–
Dividends received								–		
Fines, penalties and forfeits								–		
Licences and permits								–		
Agency services								–		
Transfers and subsidies			451,692		181,905	181,905	37,641	144,264	383%	15,159
Other revenue			8,329		47	47	694	(647)	-93%	4
Gains on disposal of PPE								–		
Revenue (excluding capital transfers and contributions)		**–**	**894,513**	**–**	**212,175**	**212,175**	**74,543**	**137,632**	**185%**	**17,681**
Expenditure By Type										
mployee related costs			347,306		28,890	28,890	28,942	(52)	0%	2,408
Remuneration of councillors			13,125		792	792	1,094	(302)	-28%	66
Debt impairment			3,159			–	263	(263)	-100%	–
Depreciation & asset impairment			56,301			–	4,858	(4,858)	-100%	–
Finance charges			28,001		34	34	2,333	(2,299)	-99%	3
Bulk purchases			75,000			–	6,250	(6,250)	-100%	–
Other materials			16,029		–	–	1,336	(1,336)	-100%	–
Contracted services			41,018		28,187	28,187	3,418	24,769	725%	2,349
Transfers and subsidies			20,213		5	5	1,684	(1,679)	-100%	0
Other expenditure			282,713		236	236	23,559	(23,323)	-99%	20
Loss on disposal of PPE					131	131		131	#DIV/0!	11
Total Expenditure		**–**	**884,865**	**–**	**58,276**	**58,276**	**73,739**	**(15,463)**	**-21%**	**4,856**
Surplus/(Deficit)		–	9,648	–	153,900	153,900	804	153,096	19042%	12,825
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			290,889			–	24,241	(24,241)	-100%	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								–		
nsfers and subsidies - capital (in-kind - all)								–		
Surplus/(Deficit) after capital transfers & contributions		–	300,537	–	153,900	153,900	25,045	128,855	514%	12,825
Taxation								–		
Surplus/(Deficit) after taxation		**–**	**300,537**	**–**	**153,900**	**153,900**	**25,045**	**128,855**	**514%**	**12,825**

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

Month R thousands	2017/18 Audited Outcome	Budget Year 2018/19 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July		24,614		17,729	17,729	24,614	6,885	28.0%	6%
August		24,614				49,229	–		
September		24,614				73,843	–		
October		24,614				98,458	–		
November		24,614				123,072	–		
December		24,614				147,686	–		
January		24,614				172,301	–		
February		24,614				196,915	–		
March		24,614				221,530	–		
April		24,614				246,144	–		
May		24,614				270,759	–		
June		30,404				301,163	–		
Total Capital expenditure	–	301,163	–	17,729					

DC21 Ugu - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

Description	Ref	2017/18	Budget Year 2018/19							
		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		–	104,033	–	–	–	8,669	8,669	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		–	95,123	–	–	–	7,927	7,927	100.0%	–
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works			95,123			–	7 927	7,927	100.0%	–
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	8,910	–	–	–	743	743	100.0%	–
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works			8,910			–	743	743	100.0%	–
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares								–		
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls								–		
Centres								–		
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
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		–	–	–	–	–	–	–		–
Transport Assets								–		
Libraries		–	–	–	–	–	–	–		–
Libraries								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on renewal of existing assets	1	–	104,033	–	–	–	6,669	6,669	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 –

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

Description	Ref	2017/18	Budget Year 2018/19							
		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		–	39,213	–	–	–	3,268	3,268	100.0%	272
Roads Infrastructure		–	6,030	–	–	–	503	503	100.0%	42
Roads			6,030			–	503	503	100.0%	42
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		–	28,070	–	–	–	2,339	2,339	100.0%	195
Dams and Weirs								–		
Boreholes								–		
Reservoirs			4 391			–	366	366	100.0%	30
Pump Stations								–		
Water Treatment Works			5,888			–	491	491	100.0%	41
Bulk Mains								–		
Distribution			13,765			–	1,147	1,147	100.0%	96
Distribution Points								–		
PRV Stations								–		
Capital Spares			4 026			–	335	335	100.0%	28
Sanitation Infrastructure		–	5,113	–	–	–	426	426	100.0%	36
Pump Station								–		
Reticulation			2 417			–	201	201	100.0%	17
Waste Water Treatment Works			2,696			–	225	225	100.0%	19
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		–	8,385	–	–	–	699	699	100.0%	58
Operational Buildings		–	8,385	–	–	–	699	699	100.0%	58
Municipal Offices			3,470			–	539	539	100.0%	45
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops			1,913			–	160	160	100.0%	13
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		–	1,206	–	–	–	101	101	100.0%	8
Servitudes								–		
Licences and Rights		–	1,206	–	–	–	101	101	100.0%	8
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications			1 206			–	101	101	100.0%	8
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	224	–	–	–	19	19	100.0%	2
Computer Equipment			224			–	19	19	100.0%	2
Furniture and Office Equipment		–	398	–	–	–	33	33	100.0%	3
Furniture and Office Equipment			398			–	33	33	100.0%	3
Machinery and Equipment		–	12,723	–	–	–	1,060	1,060	100.0%	88
Machinery and Equipment			12,723			–	1 060	1,060	100.0%	88
Transport Assets		–	16,639	–	–	–	1,387	1,387	100.0%	116
Transport Assets			16,639			–	1,387	1,387	100.0%	116
Libraries		–	–	–	–	–	–	–		–
Libraries								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Repairs and Maintenance Expenditure	1	–	78,788	–	–	–	6,566	6,566	100.0%	547

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

Description	Ref	2017/18	Budget Year 2018/19							
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		–	56,426	–	–	–	4,702	4,702	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		–	50,894	–	–	–	4,241	4,241	100.0%	–
Dams and Weirs				–				–		
Boreholes								–		
Reservoirs			30,563			–	2,547	2,547	100.0%	–
Pump Stations								–		
Water Treatment Works			15,005			–	1,250	1,250	100.0%	–
Bulk Mains								–		
Distribution			5,326			–	444	444	100.0%	–
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	5,532	–	–	–	461	461	100.0%	–
Pump Station				–				–		
Reticulation			187			–	16	16	100.0%	–
Waste Water Treatment Works			5,345			–	445	445	100.0%	–
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares								–		
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls								–		
Centres								–		
Crèches								–		
Clinics/Care Centres								–		

Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
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		–	208	–	–	–	17	17	100.0%	–
Operational Buildings		–	208	–	–	–	17	17	100.0%	–
Municipal Offices			198			–	17	17	100.0%	–
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores			10			–	1	1	100.0%	–
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		–	304	–	–	–	25	25	100.0%	–
Servitudes								–		
Licences and Rights		–	304	–	–	–	25	25	100.0%	–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications			304			–	25	25	100.0%	–
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	289	–	–	–	24	24	100.0%	–
Computer Equipment			289			–	24	24	100.0%	–
Furniture and Office Equipment		–	480	–	–	–	–	–		–
Furniture and Office Equipment			480			–		–		
Machinery and Equipment		–	229	–	–	–	19	19	100.0%	–
Machinery and Equipment			229			–	19	19	100.0%	–
Transport Assets		–	365	–	–	–	30	30	100.0%	–
Transport Assets			365			–	30	30	100.0%	–
Libraries		–	–	–	–	–	–	–		–
Libraries								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Depreciation	1	–	58,301	–	–	–	4,818	4,818	100.0%	–

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 **June** 2018 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 ______________________