Ugu District Municipality

Treasury Department

CONSOLIDATED BUDGET IMPLEMENTATION REPORTS IN TERMS OF S71 OF THE MFMA FOR THE PERIOD ENDED 31 JULY 2019

PREPARED BY : MKHULULENI DLAMINI
GENERAL MANAGER: BTO

DATE : 15 AUGUST 2019

UGU DISTRICT MUNICIPALITY

TREASURY DEPARTMENT

Month-ended: - **31 JULY 2019**

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 2019 are summarised below.

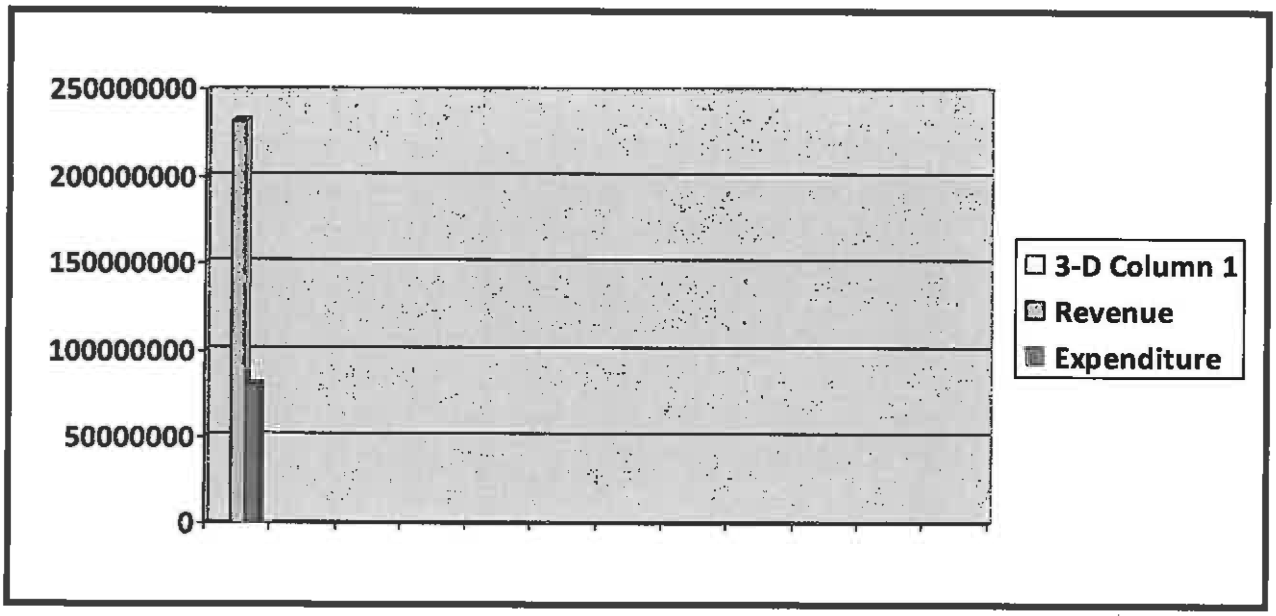
1.1. Statement of Financial Performance (SFP)

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	1 514 054 501		126 171 208	231 783 230	105 612 022	1.28%
Total Operating Expenditure	1 193 336 823		99 444 735	80 149 567	-19 295 168	-0.56%

REVENUE AND EXPENDITURE CHART



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

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

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

1.2 Capital Expenditure

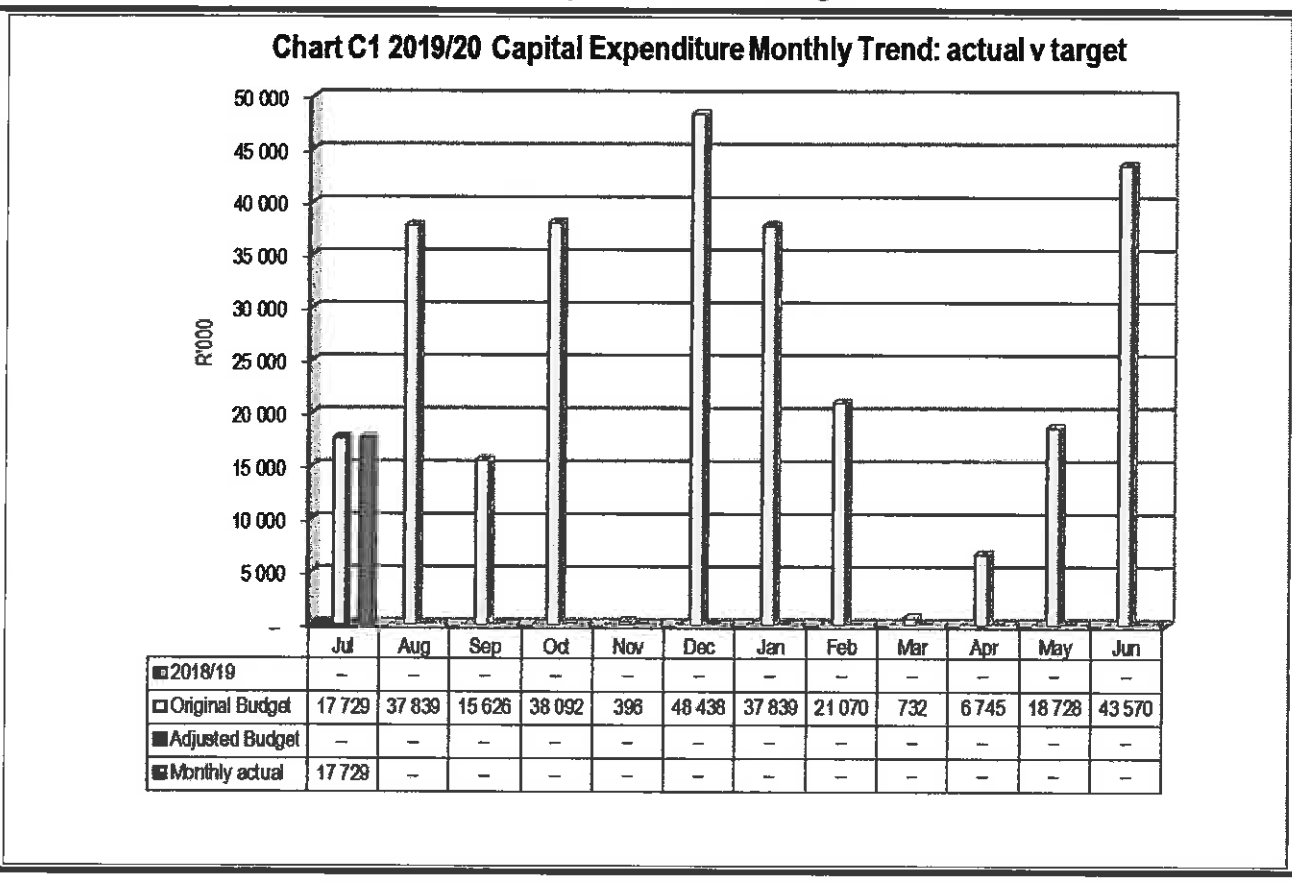
The Capital Expenditure report shown in Table C5 has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised by municipal vote. The summary report indicates the following:

Description	Original Budget	Adjusted Budget	Year to Date Budget	Year to Date Actuals	Variance Fav (Unfav)	% Variance
Total Capital Expenditure	286 804 518		23 900 376	17 729 096	-6 171 280	2.15%

As at the end of July 2019, the municipality had spent 6.18% of its capital budget.

Chart C1 reflects monthly projections of budgeted capital expenditure against actual expenditure for the current year (2019/2020), compared to a trend followed in the previous year, 2018/2019.

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



Capital Expenditure

The table below reflects a trend since 2014/2015 financial year up to the previous financial year, 2018/2019

Description	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Budget	393 204 664	410 867 218	348 878 293	346 195 103	337 286 471
Actual	336 473 767	325 530 748	317 918 902	249 088 731	252 689 729
% Spent	86%	79%	91%	72%	75%
% Budget Growth	15%	4%	-15%	-0.8%	-2.82%

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	25 345 529	14 073 994	26 997 708	20 569 902	22 135 854	21588 653	23 735 810	22 466 547	17 678 234	18 180 576	25 365 211	52 647 520
Service charges - sanitation revenue	7428597	7 173 063	7 173 063	8 275 283	9 101984	8 002 258	8 496 450	8 340 539	8 388 248	8 131 190	8 140 212	7 891853
Rental of facilities and equipment		59 402	29 235	30 819		29 378	0	0				12 950
Interest earned - external investments	271790	1450 275	425 493	638 231	258 849	126 015	738 931	355 160	348 675	469 998	1001640	538 787
Interest earned - outstanding debtors				-17 134	-1785			0				
Transfer receipts - operational	192 852 000	420 850		0	65 793	145 541200	9 344	1087 151	108 974 207	74 152	58 500 376	95 149
Other revenue	76 337	73 524	2 184 567	185 853	152 533	115 388	11696 273	129 321	160 858	341658	140 085	137 459
Cash Receipts by Source	225 974 253	23 251 108	36 810 066	29 682 954	31 713 228	175 402 892	44 676 808	32 378 718	135 550 222	27 197 574	93 147 524	61323 718
Transfer receipts - capital	94 000 000		0	0		100 000 000	28 946 000	0	110 179 000			
Short term loans	0		0	7 126	7 483	6 951	6 950	6 951	6 951		0	
Borrowing long term/refinancing	0	519 124	0	0				0			0	
Increase (decrease) in consumer deposits	20 679 000	55 763	-54 768	19 000	19 190	27 279	8 859	26 450	74 822	-19 236	31 193	3 945
Decrease(increase) in non-current Investments				12 247 679	34 343 953	51378 740			124 372 189	75 559 208	3 055 357	55 949 726
Decrease (increase) other non-current receiva	23629793	30730	-33 851	12403		609	16824	757560	34393	-8475817	35160	13619165
Total Cash Receipts by Source	**364 283 046**	**23 856 725**	**36 721 447**	**41969 162**	**66 083 854**	**326 816 471**	**73 655 441**	**33 169 679**	**370 217 577**	**94 261 729**	**96 269 234**	**130 896 554**
Cash Payments by Type												
Employee related costs	33 282 494	44 311 186	34 252 796	29 508 151	29 956 754	32 674 504	31 018 415	30 054 566	32 121 348	32 402 273	32 402 273	32 121 348
Remuneration of councillors	792 185	806 960	814 898	836 702	798 780	769 330	766 630	801 128	796 496	791990	791990	796 496
Interest paid	52 876	293 759	58 456	67 677	23 420	48 934	199 760	62 805	113 998	90 801	280 941	689 834
Bulk purchases - Water & Sewer	10 455 510		8 838 946	15 244 553	4 378 113	6 655 789		0	0	31331295	9 144 997	5 716
Other materials	209 192	231965	480 389	1071956	801457	559 516	900 654	638 126	1821124	768 806	1368 426	112 582
Contracted services	33 385 013	17 230 084	12 478 383	10 607 174	12 238 652	27 294 799	13 041 513	7 151 512	20 177 222	11569 366	8 662 212	19 282 412
Grants and subsidies paid - other	0						0	0	0		0	0
General expenses	72 969 262	41456 622	26 179 752	7 638 857	24 337 503	149 528 047	14 342 186	15 996 638	138 801397	117 043 869	23 162 762	135 627 240
Cash Payments by Type	**151 146 532**	**104 330 576**	**83 103 620**	**64 975 070**	**72 534 679**	**217 530 919**	**60 269 158**	**54 704 775**	**193 831 585**	**193 998 400**	**75 813 601**	**189 635 628**
Other Cash Flows/Payments by Type												
Capital assets	17 729 303	40 375 680	9 563 101	1060 262	959 306	54 886 961	22 418 527	21069 915	381784	7 293 169	18 786 813	1228 302
Repayment of borrowing	27 627 976	872 980	0	435 862		4 789 848	136 842	872 144	0	-7 429 111	872 227	4 353 985
Other Cash Flows/Payments												
Total Cash Payments by Type	**196 503 811**	**145 579 236**	**92 666 721**	**66 471 194**	**73 493 985**	**277 207 728**	**82 824 527**	**76 646 834**	**194 213 369**	**193 862 458**	**95 472 641**	**195 217 915**
Net Increase/(Decrease) in Cash Held	167 779 235	-121722 511	-55 945 274	-24 502 032	-7 410 131	49 608 743	-9 169 086	-43 477 155	176 004 208	-99 600 729	796 593	-64 321361
Cash/cash equivalents at the month/year begi	43 538 146	211317 381	89 594 870	33 649 596	9 147 564	1737 433	51346 176	42 177 090	-1300 065	174 704 143	75 103 414	75 900 007
Cash/cash equivalents at the month/year end:	**211 317 381**	**89 594 870**	**33 649 596**	**9 147 564**	**1737 433**	**51346 176**	**42 177 090**	**-1 300 065**	**174 704 143**	**75 103 414**	**75 900 007**	**11 578 646**

1.3 Bank Reconciliations-JULY 2019

JULY 2019

Bank Account name	Bank		Bank statement balance	Reconciling cheques outstanding	Reconciling items **deposits not receipted**	Cash book balance
ACB	Absa	CHQ	919 140.98			919 140.98
Salary	Absa	CHQ	158 218.22	-48 926.52		109 291.70
General	Absa	CHQ	3 123 331.86	-9 397 917.54		-6 274 585.68
Deposit	Absa	CHQ	2 794 450.92			2 794 450.92
Primary	Absa	CHQ	262 230.68			262 230.68
Ugu conditional grant acc	Absa	CHQ	21 239 932.22			21 239 932.22
Group life	Absa	CHQ	4 575 470.14			4 575 470.14
Mig Chq	Absa	CHQ	50.00			50.00
TOTAL BANK ACC			**33 072 825.02**			**23 625 980.96**
Ugu Call Account	Absa	INVESTMENT	52 329 921.62			52 329 921.62
Mig Call	Absa	INVESTMENT	60 326 246.95			60 326 246.95
Absa Investment2	Absa-S	INVESTMENT	307.95			307.95
FNB Investment	FNB	INVESTMENT	20 000 000.00			20 000 000.00
FNB Investment	FNB-S	INVESTMENT	34 923.44			34 923.44
Investec Inv	Investec	INVESTMENT	15 000 000.00			15 000 000.00
Nedbank Investment	Nedbank	INVESTMENT	20 000 000.00			20 000 000.00
Std Bank -Inv	Std Bank	INVESTMENT	20 000 000.00			20 000 000.00
TOTAL INVESTMENTS			**187 691 399.96**			**187 691 399.96**
Explanatory notes in respect of unusual variances:			220 764 224.98			211 317 380.92

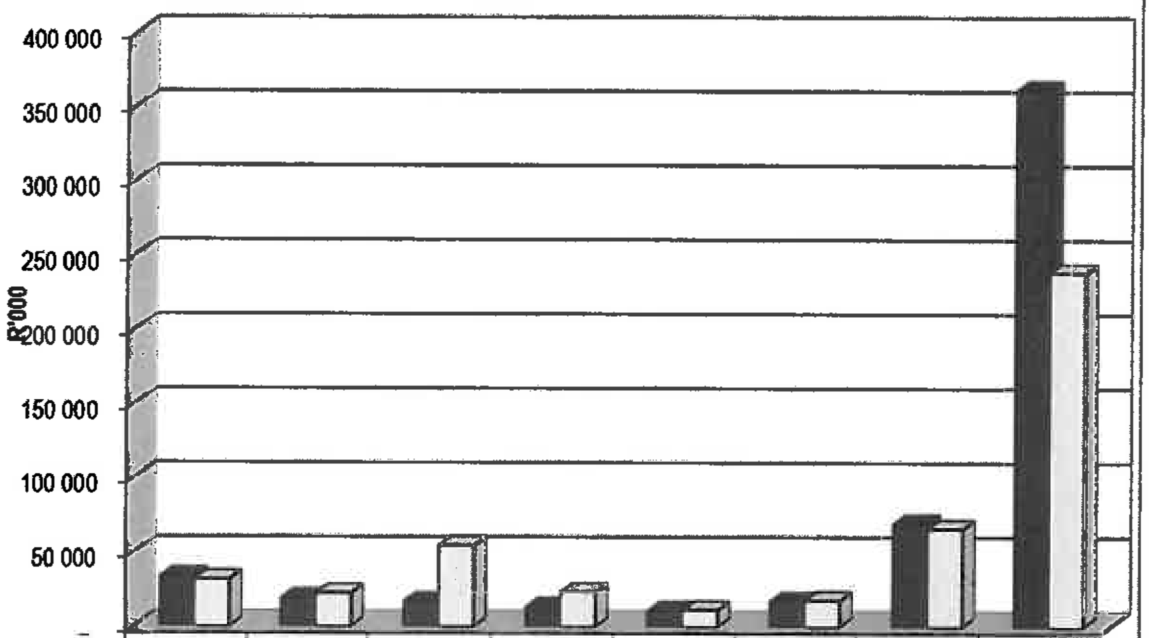
1.4 Outstanding Debtors

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 R542 894 687 as at July 2019 which has increased by 0.86% from June 2019 total 538 239 169 The consumer debtors amounted to R535 236 568

The chart below contains debtors ageing for the month of July 2019 compared to the ageing as at the end of July 2018

DEBTORS AGE ANALYSIS

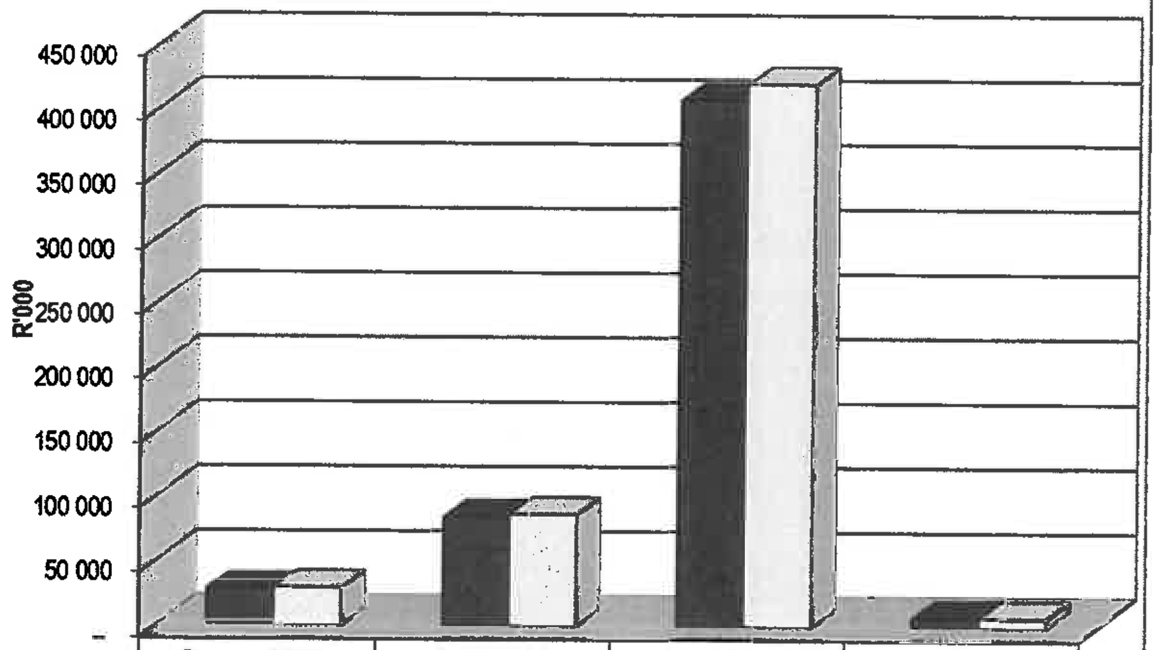
Chart C3 Aged Consumer Debtors Analysis



	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 2019/20	33 772	19 286	16 939	13 326	10 765	17 295	69 491	362 021
□ 2018/19	31 692	22 515	54 863	23 390	11 223	17 706	66 041	238 541

DEBTORS BY CUSTOMER GROUP

Chart C4 Consumer Debtors (total by Debtor Customer Category)



	Organs of State	Commercial	Households	Other
■ 2018/19	28 423	83 858	407 322	7 004
□ Budget Year 2019/20	29 303	86 452	419 920	7 220

Consumer Debtors Reconciliation

Gross Opening Balance as at 31 July 2019	535 236 568
Less Allowance for Impairment	321 211 620
Net Balance	**214 024 948**

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

DEPARTMENTAL	TOTAL_AMOUNT_V	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 Recrea	4 184.53	51.06	830.59	811.11	869.55	811.11	811.11	-
Department of Education	27 973.23	2 917.22	5 075.93	1 376.95	279.03	279.03	-18.70	18 063.77
Department of Education S20	24 715.66	11 105.33	13 610.33	-	-	-	-	-
Department of Education S21	5 257 294.84	270 301.04	380 671.74	307 437.12	171 815.85	261 572.85	446 743.81	3 418 752.43
Department of Health	5 581 520.62	705 522.28	171 616.25	336 583.65	176 851.71	141 311.04	101 870.38	3 947 765.31
Department of Housing	530 545.91	1 073.88	41 906.75	1 534.07	998.82	1 442.27	527.15	483 062.97
Department of Public Works	2 194 063.16	662 764.52	726 447.76	29 512.09	14 256.42	13 892.41	7 223.80	739 966.15
Department of Social Welfare	92 085.78	289.75	4 456.31	279.03	279.03	279.03	189.88	86 312.74
Department of Transport	128 697.27	768.35	3 813.80	3 054.78	1 184.26	784.03	4 301.37	114 790.68
Harry Gwala DM	998 424.15	98 316.30	145 086.26	79 302.76	172 139.38	-37 396.92	104 136.90	436 839.47
Ray Nkonyeni Municipality 2	4 730 424.64	309 032.89	3 193 907.61	-	-	-	-	1 227 484.14
Telkom SA	13 233 487.12	727 537.54	989 503.07	1 093 059.28	466 014.67	376 864.28	302 660.48	9 277 847.79
Transnet	4 240 120.65	358 831.10	466 725.33	553 725.42	304 995.52	83 601.61	618 466.08	1 853 775.58
Umdoni LM	343 071.86	24 472.16	117 745.66	33 470.00	26 729.15	24 463.93	9 612.68	106 578.27
Umuziwabantu LM	86 978.95	493.53	9 626.46	9 715.41	395.00	395.00	499.01	65 854.54
Umzumbe LM	321 068.08	121 552.14	33 470.00	26 729.15	24 463.93	9 612.68	9 608.55	95 631.62
	37 794 656.43	**9 626.46**	**9 715.41**	**395.00**	**395.00**	**499.01**	**12 832.07**	**53 022.47**

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.

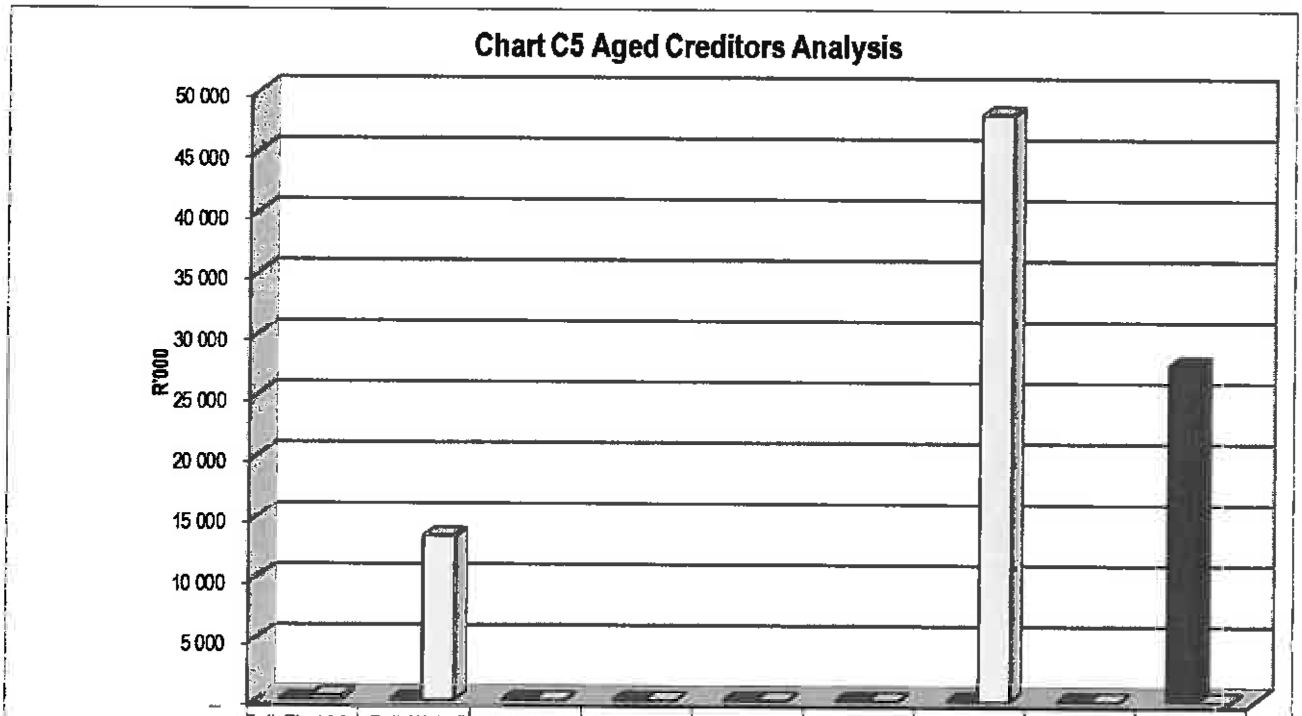
The following actions have been taken to Intensify the implementation of the credit control policy;

- 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 R62 078 854 as at the end of July 2019 which has decreased by 34.9% from June 2018 total of R95 494 401

Creditors Age Analysis



	Bulk Electricity	Bulk Water	PAYE deductions	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Other
■ 2018/19	–	–	–	–	–	–	8	–	27 701
□ Budget Year 2019/20	361	13 507	–	–	–	–	48 210	–	–

1.6. Investment Portfolio

Table SC5 contains investments by maturity as at 31 July 2019 The table below shows the movement in total investments of the municipality for the month of July 2019.

Total Investments at the beginning of the month	**21 535 278.39**
Add: Investments made	166 156 121.57
Less: Investments realised	
Investments as at the end of the month	**187 691 399.96**

July 2019					
Name of Institution	Period of Investment	Type of Investment	Market value at the beginning of the month	Change in market value during the month	Market value at the end of the month
FNB Investment	30/60/90 day Notice	Daily Call Account		20 000 000.00	20 000 000.00
FNB	One Day Notice	Daily Call Account	34 923.44	0.00	34 923.44
NEDBANK	30/60/90 day Notice	Daily Call Account	20 000 000.00	0.00	20 000 000.00
Investec	30/60/90 day Notice	Daily Call Account	0.00	15 000 000.00	15 000 000.00
ABSA Call Account MIG	One Day Notice	Daily Call Account	50.00	60 326 196.95	60 326 246.95
STD Investment	30/60/90 day Notice	Daily Call Account	0.00	20 000 000.00	20 000 000.00
ABSA Call	One Day Notice	Daily Call Account	1 499 997.00	50 829 924.62	52 329 921.62
ABSA	One Day Notice	Daily Call Account	307.95	0.00	307.95
TOTAL			**21 535 278.39**	**166 156 121.57**	**187 691 399.96**

UGU- INVESTMENT ACCOUNT-JULY 2019

	30	60	90	TOTAL
INVESTEC	0.00		15 000 000.00	15 000 000.00
FNB	20 000 000.00			20 000 000.00
STANDARD	20 000 000.00			20 000 000.00
NEDBANK	0.00	20 000 000.00		20 000 000.00
FNB CALL ACC	34 923.44			34 923.44
ABSA CALL ACC	52 329 921.62			52 329 921.62
MIG CALL ACC	60 326 246.95			60 326 246.95
ABSA CALL ACC	307.95			307.95
TOTAL	**152 691 399.96**	**20 000 000.00**	**15 000 000.00**	**187 691 399.96**

2. MONTHLY WITHDRAWALS FROM MUNICIPAL BANK ACCOUNTS

Computer Generated Cheques - Main Account	-		1 091 903.61
Manual Cheque Book - Main Account	-		0.00
Salary Cheques	-		139 255.86
MIG	-		33 673 803.05
Group life Scheme			0.00
Electronic Funds Transfer	-	Main Account	87 780 145.43
	-	Salary Account	27 885 042.47
			150 570 150.42

4. UGU SPORTS AND LEISURE CENTRE

UGU SPORTS AND LEISURE-520206

Opening Balance	956 707.77
Invoice	21 200.00
Receipts	507 048.73
Closing Balance	470 859 .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	21 200.00			Rent July 2018
04-Sep	4994	21 200.00			Rent August 2018
05-Sept	4995	21 200.00			Rent September 2018
05-Oct	4995	21 200.00			Rent October 2018
01-Nov	5018	21 200.00			Rent November 2018

18-Dec	5029	21 200.00			Rent December 2018
21 - Jan		21 200.00			Rent January 2019
		977 907.77	**507 048.73**	**470 859.04**	

REPORT PREPARED BY:

MKHULULENI DLAMINI
GENERAL MANAGER: BTO

15/08/2019
DATE

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

Description	2018/19	Budget Year 2019/20							
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	–	714 455	–	35 305	35 305	59 538	(24 233)	-41%	2 942
Investment revenue	–	3 238	–	16	16	270	(254)	-94%	1
Transfers and subsidies	–	555 095	–	196 197	196 197	46 258	149 939	324%	16 350
Other own revenue	–	4 162	–	264	264	347	(82)	-24%	22
Total Revenue (excluding capital transfers and contributions)	–	**1 276 950**	–	**231 783**	**231 783**	**106 412**	**125 371**	**118%**	**19 315**
Employee costs	–	383 968	–	33 699	33 699	31 997	1 701	5%	2 808
Remuneration of Councillors	–	14 091	–	774	774	1 174	(400)	-34%	65
Depreciation & asset impairment	–	50 349	–	–	–	4 196	(4 196)	-100%	–
Finance charges	–	1 857	–	134	134	155	(21)	-13%	11
Materials and bulk purchases	–	141 893	–	211	211	11 824	(11 614)	-98%	18
Transfers and subsidies	–	18 723	–	–	–	1 560	(1 560)	-100%	–
Other expenditure	–	582 455	–	45 332	45 332	48 538	(3 206)	-7%	3 778
Total Expenditure	–	**1 193 337**	–	**80 150**	**80 150**	**99 445**	**(19 295)**	**-19%**	**6 679**
Surplus/(Deficit)	–	**83 613**	–	**151 634**	**151 634**	**6 968**	**144 666**	**2076%**	**12 636**
Transfers and subsidies - capital (monetary allocations)	–	237 105	–	–	–	19 759	(19 759)	-100%	–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	**320 718**	–	**151 634**	**151 634**	**26 726**	**124 907**	**467%**	**12 636**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	**320 718**	–	**151 634**	**151 634**	**26 726**	**124 907**	**467%**	**12 636**
Capital expenditure & funds sources									
Capital expenditure	–	**286 805**	–	**17 729**	**17 729**	**23 900**	**(6 171)**	**-26%**	**1 477**
Capital transfers recognised	–	237 105	–	17 729	17 729	19 759	(2 030)	-10%	1 477
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	**49 700**	–	–	–	**4 142**	**(4 142)**	**-100%**	–
Total sources of capital funds	–	**286 805**	–	**17 729**	**17 729**	**23 900**	**(6 171)**	**-26%**	**1 477**
Financial position									
Total current assets	–	222 217	–		511 765				42 647
Total non current assets	–	4 192 655	–		4 051 159				337 597
Total current liabilities	–	216 819	–		612 635				51 053
Total non current liabilities	–	21 952	–		87 701				7 308
Community wealth/Equity	–	**4 176 102**	–		**3 862 588**				**321 882**
Cash flows									
Net cash from (used) operating	–	379 833	–	168 828	168 828	31 653	(137 175)	-433%	14 069
Net cash from (used) investing	–	(352 123)	–	5 900	5 900	(29 344)	(35 244)	120%	492
Net cash from (used) financing	–	(23 424)	–	(6 949)	(6 949)	(1 952)	4 997	-256%	(579)
Cash/cash equivalents at the month/year end	–	**56 195**	–	–	**211 317**	**52 266**	**(159 051)**	**-304%**	**57 520**

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	33 772	19 286	16 939	13 326	10 765	17 295	69 491	362 021	542 895
Creditors Age Analysis									
Total Creditors	14 956	18 096	12 455	8 512	3 961	361	3 452	286	62 079

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

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		–	**203 193**	–	**4 136**	**4 136**	**16 933**	(12 797)	-76%	**345**
Executive and council		–	5 073	–	–	–	423	(423)	-100%	–
Finance and administration		–	198 120	–	4 136	4 136	16 510	(12 374)	-75%	345
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**8 193**	–	–	–	**683**	(683)	-100%	–
Community and social services		–	8 193	–	–	–	683	(683)	-100%	–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**98 788**	–	**3 446**	**3 446**	**8 232**	(4 786)	-58%	**287**
Planning and development		–	79 165	–	3 446	3 446	6 597	(3 151)	-48%	287
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	19 623	–	–	–	1 635	(1 635)	-100%	–
Trading services		–	**1 203 881**	–	**224 201**	**224 201**	**100 323**	123 878	123%	**18 683**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	1 057 519	–	214 673	214 673	88 127	126 546	144%	17 889
Waste water management		–	146 362	–	9 528	9 528	12 197	(2 669)	-22%	794
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	–	**1 514 055**	–	**231 783**	**231 783**	**126 171**	**105 612**	**84%**	**19 315**
Expenditure - Functional										
Governance and administration		–	**349 512**	–	**28 186**	**28 186**	**29 126**	(940)	-3%	**2 349**
Executive and council		–	69 751	–	4 608	4 608	5 813	(1 204)	-21%	384
Finance and administration		–	279 266	–	23 578	23 578	23 272	306	1%	1 965
Internal audit		–	495	–	–	–	41	(41)	-100%	–
Community and public safety		–	**16 042**	–	**1 110**	**1 110**	**1 337**	(227)	-17%	**93**
Community and social services		–	13 622	–	1 095	1 095	1 135	(40)	-4%	91
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	1 350	–	–	–	113	(113)	-100%	–
Housing		–	–	–	–	–	–	–		–
Health		–	1 070	–	15	15	89	(74)	-84%	1
Economic and environmental services		–	**102 369**	–	**2 588**	**2 588**	**8 531**	(5 943)	-70%	**216**
Planning and development		–	83 010	–	2 586	2 586	6 918	(4 331)	-63%	216
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	19 359	–	2	2	1 613	(1 612)	-100%	0
Trading services		–	**725 414**	–	**48 265**	**48 265**	**60 451**	(12 186)	-20%	**4 022**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	612 735	–	43 832	43 832	51 061	(7 229)	-14%	3 653
Waste water management		–	112 679	–	4 432	4 432	9 390	(4 957)	-53%	369
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	–	**1 193 337**	–	**80 150**	**80 150**	**99 445**	**(19 295)**	**-19%**	**6 679**
Surplus/ (Deficit) for the year		–	**320 718**	–	**151 634**	**151 634**	**26 726**	**124 907**	**467%**	**12 636**

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

Vote Description	Ref	2018/19	Budget Year 2019/20							
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		–	5 073	–	–	–	423	(423)	-100.0%	–
Vote 2 - FINANCE & ADMINISTRATION		–	198 120	–	4 136	4 136	16 510	(12 374)	-74.9%	345
Vote 3 -COMMUNITY AND SOCIAL SERVICES		–	8 193	–	–	–	683	(683)	-100.0%	–
Vote 4 - PUBLIC SAFETY		–	–	–	–	–	–	–		–
Vote 5 - HEALTH		–	79 165	–	3 446	3 446	6 597	(3 151)	-47.8%	287
Vote 6 - ECONOMIC AND ENVIRONMENTAL SERVICES		–	19 623	–	–	–	1 635	(1 635)	-100.0%	–
Vote 7 - ENVIRONMENTAL PROTECTION		–	1 057 519	–	214 673	214 673	88 127	126 546	143.6%	17 889
Vote 8- WATER MANAGEMENT		–	146 362	–	9 528	9 528	12 197	(2 669)	-21.9%	794
Vote 9 - WASTE WATER MANAGEMENT		–	–	–	–	–	–	–		–
Vote10 - OTHER: MARKET		–	–	–	–	–	–	–		–
Vote 11 - SPORTS & RECREATION		–	–	–	–	–	–	–		–
10.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
11.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	–	**1 514 055**	–	**231 783**	**231 783**	**126 171**	**105 612**	**83.7%**	**19 315**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		–	69 751	–	4 608	4 608	5 813	(1 204)	-20.7%	384
Vote 2 - FINANCE & ADMINISTRATION		–	279 761	–	23 578	23 578	23 313	265	1.1%	1 965
Vote 3 -COMMUNITY AND SOCIAL SERVICES		–	13 622	–	1 095	1 095	1 135	(40)	-3.5%	91
Vote 4 - PUBLIC SAFETY		–	1 350	–	–	–	113	(113)	-100.0%	–
Vote 5 - HEALTH		–	1 070	–	15	15	89	(74)	-83.5%	1
Vote 6 - ECONOMIC AND ENVIRONMENTAL SERVICES		–	83 010	–	2 586	2 586	6 918	(4 331)	-62.6%	216
Vote 7 - ENVIRONMENTAL PROTECTION		–	19 359	–	2	2	1 613	(1 612)	-99.9%	0
Vote 8- WATER MANAGEMENT		–	725 414	–	48 265	48 265	60 451	(12 186)	-20.2%	4 022
Vote 9 - WASTE WATER MANAGEMENT		–	112 679	–	4 432	4 432	9 390	(4 957)	-52.8%	369
Vote10 - OTHER: MARKET		–	–	–	–	–	–	–		–
Vote 11 - SPORTS & RECREATION		–	–	–	–	–	–	–		–
10.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
11.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	–	**1 306 016**	–	**84 582**	**84 582**	**108 835**	**(24 253)**	**-22.3%**	**7 049**
Surplus/ (Deficit) for the year	2	–	**208 039**	–	**147 201**	**147 201**	**17 337**	**129 865**	**749.1%**	**12 267**

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

Description	Ref	2018/19	Budget Year 2019/20							
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			581 218		25 777	25 777	48 435	(22 658)	-47%	2 148
Service charges - sanitation revenue			133 237		9 528	9 528	11 103	(1 575)	-14%	794
Service charges - refuse revenue						–		–		
Rental of facilities and equipment			740		63	63	62	1	2%	5
Interest earned - external investments			3 238		16	16	270	(254)	-94%	1
Interest earned - outstanding debtors			1 137		40	40	95	(55)	-58%	3
Dividends received								–		
Fines, penalties and forfeits			8			–	1	(1)	-100%	–
Licences and permits			500			–	42	(42)	-100%	–
Agency services								–		
Transfers and subsidies			555 095		196 197	196 197	46 258	149 939	324%	16 350
Other revenue			1 778		161	161	148	13	9%	13
Gains on disposal of PPE								–		
Total Revenue (excluding capital transfers and contributions)		–	**1 276 950**	–	**231 783**	**231 783**	**106 412**	**125 371**	**118%**	**19 315**
Expenditure By Type										
Employee related costs			383 968		33 699	33 699	31 997	1 701	5%	2 808
Remuneration of councillors			14 091		774	774	1 174	(400)	-34%	65
Debt impairment			–			–	–	–		–
Depreciation & asset impairment			50 349			–	4 196	(4 196)	-100%	–
Finance charges			1 857		134	134	155	(21)	-13%	11
Bulk purchases			130 625			–	10 885	(10 885)	-100%	–
Other materials			11 268		211	211	939	(728)	-78%	18
Contracted services			205 812		33 389	33 389	17 151	16 238	95%	2 782
Transfers and subsidies			18 723			–	1 560	(1 560)	-100%	–
Other expenditure			376 642		11 169	11 169	31 387	(20 218)	-64%	931
Loss on disposal of PPE					774	774		774	#DIV/0!	64
Total Expenditure		–	**1 193 337**	–	**80 150**	**80 150**	**99 445**	**(19 295)**	**-19%**	**6 679**
Surplus/(Deficit)		–	**83 613**	–	**151 634**	**151 634**	**6 968**	**144 666**	**0**	**12 636**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			237 105			–	19 759	(19 759)	**(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		–	**320 718**	–	**151 634**	**151 634**	**26 726**			**12 636**
Taxation								–		
Surplus/(Deficit) after taxation		–	**320 718**	–	**151 634**	**151 634**	**26 726**			**12 636**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		–	**320 718**	–	**151 634**	**151 634**	**26 726**			**12 636**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		–	**320 718**	–	**151 634**	**151 634**	**26 726**			**12 636**

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

Vote Description	Ref	2018/19	Budget Year 2019/20							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		–	–	–	–	–	–	–		–
Vote 2 - FINANCE & ADMINISTRATION		–	–	–	–	–	–	–		–
Vote 3 -COMMUNITY AND SOCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 4 - PUBLIC SAFETY		–	–	–	–	–	–	–		–
Vote 5 - HEALTH		–	–	–	–	–	–	–		–
Vote 6 - ECONOMIC AND ENVIRONMENTAL SERVICES		–	–	–	–	–	–	–		–
Vote 7 - ENVIRONMENTAL PROTECTION		–	–	–	–	–	–	–		–
Vote 8- WATER MANAGEMENT		–	–	–	–	–	–	–		–
Vote 9 - WASTE WATER MANAGEMENT		–	–	–	–	–	–	–		–
Vote10 - OTHER: MARKET		–	–	–	–	–	–	–		–
Vote 11 - SPORTS & RECREATION		–	–	–	–	–	–	–		–
10.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
11.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
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		–	500	–	–	–	42	(42)	-100%	–
Vote 2 - FINANCE & ADMINISTRATION		–	26 000	–	–	–	2 167	(2 167)	-100%	–
Vote 3 -COMMUNITY AND SOCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 4 - PUBLIC SAFETY		–	–	–	–	–	–	–		–
Vote 5 - HEALTH		–	–	–	–	–	–	–		–
Vote 6 - ECONOMIC AND ENVIRONMENTAL SERVICES		–	753	–	–	–	63	(63)	-100%	–
Vote 7 - ENVIRONMENTAL PROTECTION		–	–	–	–	–	–	–		–
Vote 8- WATER MANAGEMENT		–	213 565	–	17 729	17 729	17 797	(68)	0%	1 477
Vote 9 - WASTE WATER MANAGEMENT		–	45 986	–	–	–	3 832	(3 832)	-100%	–
Vote10 - OTHER: MARKET		–	–	–	–	–	–	–		–
Vote 11 - SPORTS & RECREATION		–	–	–	–	–	–	–		–
10.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
11.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	286 805	–	17 729	17 729	23 900	(6 171)	-26%	1 477
Total Capital Expenditure		–	286 805	–	17 729	17 729	23 900	(6 171)	-26%	1 477
Capital Expenditure - Functional Classification										
Governance and administration		–	–	–	–	–	–	–		–
Executive and council								–		
Finance and administration								–		
Internal audit								–		
Community and public safety		–	–	–	–	–	–	–		–
Community and social services								–		
Sport and recreation								–		
Public safety								–		
Housing								–		
Health								–		
Economic and environmental services		–	–	–	–	–	–	–		–
Planning and development								–		
Road transport								–		
Environmental protection								–		
Trading services		–	–	–	–	–	–	–		–
Energy sources								–		
Water management								–		
Waste water management								–		
Waste management								–		
Other								–		
Total Capital Expenditure - Functional Classification	3	–	–	–	–	–	–	–		–
Funded by:										
National Government			237 105		17 729	17 729	19 759	(2 030)	-10%	1 477
Provincial Government								–		
District Municipality								–		
Other transfers and grants								–		
Transfers recognised - capital		–	237 105	–	17 729	17 729	19 759	(2 030)	-10%	1 477
Borrowing	6							–		
Internally generated funds			49 700			–	4 142	(4 142)	-100%	–
Total Capital Funding		–	286 805	–	17 729	17 729	23 900	(6 171)	-26%	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

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	2018/19	Budget Year 2019/20			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash					23 626	1 969
Call investment deposits			4 286		187 691	15 641
Consumer debtors			105 351		449 552	37 463
Other debtors			105 178		(159 829)	(13 319)
Current portion of long-term receivables			30		3 200	267
Inventory			7 372		7 525	627
Total current assets		–	222 217	–	511 765	42 647
Non current assets						
Long-term receivables			85		1 089	91
Investments					(24)	(2)
Investment property			43 049		31 650	2 638
Investments in Associate						–
Property, plant and equipment			4 149 521		4 005 670	333 806
Biological						
Intangible					12 775	1 065
Other non-current assets					0	
Total non current assets		–	4 192 655	–	4 051 159	337 597
TOTAL ASSETS		–	4 414 872	–	4 562 924	380 244
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing			20 511		22 473	1 873
Consumer deposits			22 139		21 042	1 753
Trade and other payables			140 200		514 591	42 883
Provisions			33 968		54 530	4 544
Total current liabilities		–	216 819	–	612 635	51 053
Non current liabilities						
Borrowing			52		85 267	7 106
Provisions			21 900		2 434	203
Total non current liabilities		–	21 952	–	87 701	7 308
TOTAL LIABILITIES		–	238 770	–	700 336	58 361
NET ASSETS	2	–	4 176 102	–	3 862 588	321 882
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			4 176 102		3 862 588	321 882
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	–	4 176 102	–	3 862 588	321 882

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

Description	Ref	2018/19	Budget Year 2019/20							
		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			429 356		32 774	32 774	35 780	(3 006)	-8%	2 731
Other revenue			3 643		76	76	304	(227)	-75%	6
Government - operating			487 603		192 852	192 852	40 634	152 218	375%	16 071
Government - capital			276 038		94 000	94 000	23 003	70 997	309%	7 833
Interest			4 284		272	272	357	(85)	-24%	23
Dividends			–					–		
Payments										
Suppliers and employees			(800 511)		(151 094)	(151 094)	(66 709)	84 384	-126%	(12 591)
Finance charges			(1 857)		(53)	(53)	(155)	(102)	66%	(4)
Transfers and Grants			(18 723)			–	(1 560)	(1 560)	100%	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**379 833**	–	**168 828**	**168 828**	**31 653**	**(137 175)**	**-433%**	**14 069**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			–			–	–	–		
Decrease (Increase) in non-current debtors			618		23 630	23 630	52	23 578	45783%	1 969
Decrease (increase) other non-current receivables			–			–	–	–		
Decrease (increase) in non-current investments			–			–	–	–		
Payments										
Capital assets			(352 741)		(17 729)	(17 729)	(29 395)	(11 666)	40%	(1 477)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	**(352 123)**	–	**5 900**	**5 900**	**(29 344)**	**(35 244)**	**120%**	**492**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			–			–	–	–		
Borrowing long term/refinancing			–			–	–	–		
Increase (decrease) in consumer deposits			881		20 679	20 679	73	20 606	28067%	1 723
Payments										
Repayment of borrowing			(24 305)		(27 628)	(27 628)	(2 025)	25 603	-1264%	(2 302)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	**(23 424)**	–	**(6 949)**	**(6 949)**	**(1 952)**	**4 997**	**-256%**	**(579)**
NET INCREASE/ (DECREASE) IN CASH HELD		–	**4 286**	–	**167 779**	**167 779**	**357**			**13 982**
Cash/cash equivalents at beginning:			51 909			43 538	51 909			43 538
Cash/cash equivalents at month/year end:		–	56 195	–		211 317	52 266			57 520

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	(22 658)		
	Service charges - sanitation revenue	(1 575)		
	Rental of facilities and equipment	1		
	Transfers recognised - operational	149 939		
2	**Expenditure By Type**			
	Employee related costs	1 701		
	Finance charges	(21)		
	Bulk purchases	(10 885)		
	Contracted services	16 238		
	Transfers and grants	(1 560)		
	Other expenditure	(20 218)		
3	**Capital Expenditure**			
	Water	(68)		
	Waste water management	(3 832)		
	Environmental protection			
	Planning and development	(63)		
	Budget and treasury office	(125)		
	Corporate services	(2 042)		
	Municipal Manager, Town Secretary and Chief E	(42)		
4	**Financial Position**			
	Cash			
	Consumer debtors	449 552		
	Other debtors	(159 829)		
	Property, plant and equipment	4 005 670		
	Consumer deposits	449 552		
	Trade and other payables	514 591		
	Borrowing	22 473		
	Accumulated Surplus/(Deficit)	3 862 588		
5	**Cash Flow**			
	Ratepayers and other	(3 006)		
	Government - operating	152 218		
	Government - capital	70 997		
	Interest	(85)		
	Capital assets	(11 666)		
	Increase (decrease) in consumer deposits	20 606		
	Repayment of borrowing	25 603		
6	**Measureable performance**			
7	**Municipal Entities**			

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

Description of financial indicator	Basis of calculation	Ref	2018/19	Budget Year 2019/20			
			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%	4.4%	0.0%	0.2%	1.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	3.8%	0.0%	16.1%	16.1%
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%	102.5%	0.0%	83.5%	83.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	2.0%	0.0%	34.5%	34.5%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	16.5%	0.0%	126.8%	126.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	30.1%	0.0%	14.5%	14.5%
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%	4.1%	0.0%	0.1%	0.4%
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 2019/20											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	25 081	14 737	13 420	10 087	8 178	13 538	55 450	318 749	459 240	406 002		
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	9 357	4 632	3 654	3 144	2 596	3 809	14 147	32 659	74 000	56 357		
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	–	–	–	–	–	–	–	1 997	1 997	1 997		
Other	1900	(666)	(84)	(135)	95	(9)	(53)	(106)	8 616	7 658	8 542		
Total By Income Source	**2000**	**33 772**	**19 286**	**16 939**	**13 326**	**10 765**	**17 295**	**69 491**	**362 021**	**542 895**	**472 898**	–	–
2018/19 - totals only		31 592	22 515	54 363	23 390	11 223	17 706	66 041	238 541	465 971	**356 901**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 408	1 416	1 676	1 080	975	1 805	5 705	14 236	29 303	23 802		
Commercial	2300	9 069	5 021	3 574	3 413	2 150	3 305	13 163	46 757	86 452	68 788		
Households	2400	22 295	12 848	11 679	8 832	7 634	12 173	50 619	293 840	419 920	373 098		
Other	2500	0	1	10	1	5	11	5	7 188	7 220	7 210		
Total By Customer Group	**2600**	**33 772**	**19 286**	**16 939**	**13 326**	**10 765**	**17 295**	**69 491**	**362 021**	**542 895**	**472 898**	–	–

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

Description	NT Code	Budget Year 2019/20								
R thousands		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	–	–	11	–	–	5	345	–	**361**
Bulk Water	0200	–	–	10 104	3 404	–	–	–	–	**13 507**
PAYE deductions	0300	–	–	–	–	–	–	–	–	**–**
VAT (output less input)	0400	–	–	–	–	–	–	–	–	**–**
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	**–**
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**
Trade Creditors	0700	14 956	18 096	2 341	5 108	3 961	356	3 107	286	**48 210**
Auditor General	0800	–	–	–	–	–	–	–	–	**–**
Other	0900	–	–	–	–	–	–	–	–	**–**
Total By Customer Type	**1000**	**14 956**	**18 096**	**12 455**	**8 512**	**3 961**	**361**	**3 452**	**286**	**62 079**

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	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment
Municipality									
FNB Investment									
First National Bank									
NEDBank									
Investec									
ABSA Bank CALL MIG									
STD Investment									
ABSA Bank CALL									
Jazz									
ABSA									
Municipality sub-total									
Entities									
ABSA Call Investment Account - Main									
ABSA Call Investment Account - NSNP									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	2								

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

Description	Ref	2018/19	Budget Year 2019/20							
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:		–	472 053	–	–	–	39 338	(31 751)	-80.7%	–
Local Government Equitable Share			381 008			–	31 751	(31 751)	-100.0%	–
RSC Levy Replacement			81 836			–	6 820			–
Finance Management			1 865			–	155			–
EPWP Incentive			4 523			–	377			–
Rural Roads Asset Management Systems Grant			2 821			–	235			–
	3							–		
								–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		–	550	–	–	–	46	(46)	-100.0%	–
Development Planning Shared Service			550			–	46	(46)	-100.0%	–
								–		
	4							–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	–	**472 603**	–	–	–	**39 384**	**(31 797)**	**-80.7%**	–
Capital Transfers and Grants										
National Government:		–	291 038	–	–	–	24 253	(20 087)	-82.8%	–
Municipal Infrastructure Grant (MIG)			241 038			–	20 087	(20 087)	-100.0%	–
Water Services Infrastructure Grant			50 000			–	4 167			–
								–		
								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	–	**291 038**	–	–	–	**24 253**	**(20 087)**	**-82.8%**	–
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	763 641	–	–	–	63 637	(51 883)	-81.5%	–

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

Description	Ref	2018/19	Budget Year 2019/20							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		–	487 053	–	–	–	40 588	(40 588)	-100.0%	–
Local Government Equitable Share			381 008			–	31 751	(31 751)	-100.0%	–
RSC Levy Replacement			81 836			–	6 820	(6 820)	-100.0%	–
Finance Management			1 865			–	155	(155)	-100.0%	–
EPWP Incentive			4 523 000			–	377	(377)	-100.0%	–
Rural Roads Asset Management Systems Grant			2 821			–	235	(235)	-100.0%	–
Municipal Infrastructure Grant			15 000			–	1 250	(1 250)	-100.0%	–
Other transfers and grants [insert description]								–		
Provincial Government:		–	550	–	–	–	46	(46)	-100.0%	–
Development Planning Shared Service			550			–	46	(46)	-100.0%	–
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Total operating expenditure of Transfers and Grants:		–	487 603	–	–	–	40 634	(40 634)	-100.0%	–
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		–	276 038	–	–	–	23 003	(23 003)	-100.0%	–
Municipal Infrastructure Grant (MIG)			226 038			–	18 837	(18 837)	-100.0%	–
Water Services Infrastructure Grant			50 000			–	4 167	(4 167)	-100.0%	–
								–		
								–		
								–		
Other capital transfers [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		–	276 038	–	–	–	23 003	(23 003)	-100.0%	–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	763 641	–	–	–	63 637	(63 637)	-100.0%	–

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

Summary of Employee and Councillor remuneration	Ref	2018/19	Budget Year 2019/20							
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			5 340		540	540	445	95	21%	45
Pension and UIF Contributions			282		–	–	23	(23)	-100%	–
Medical Aid Contributions			238		–	–	20	(20)	-100%	–
Motor Vehicle Allowance			3 005		174	174	250	(76)	-31%	14
Cellphone Allowance			1 074		78	78	89	(12)	-13%	6
Housing Allowances			2 404		–	–	200	(200)	-100%	–
Other benefits and allowances			46		–	–	4	(4)	-100%	–
Sub Total - Councillors		–	12 389	–	792	792	1 032	(240)	-23%	66
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			4 738			–	395	(395)	-100%	–
Pension and UIF Contributions			730			–	61	(61)	-100%	–
Medical Aid Contributions			232			–	19	(19)	-100%	–
Overtime						–	–	–		–
Performance Bonus			401			–	33	(33)	-100%	–
Motor Vehicle Allowance			1 779			–	148	(148)	-100%	–
Cellphone Allowance			82			–	7	(7)	-100%	–
Housing Allowances			199			–	17	(17)	-100%	–
Other benefits and allowances			51			–	4	(4)	-100%	–
Payments in lieu of leave			100			–	8	(8)	-100%	–
Long service awards						–	–	–		–
Post-retirement benefit obligations	2					–	–	–		–
Sub Total - Senior Managers of Municipality		–	8 311	–	–	–	693	(693)	-100%	–
% increase	4		#DIV/0!							
Other Municipal Staff										
Basic Salaries and Wages			228 908		22 294	22 294	19 076	3 218	17%	1 958
Pension and UIF Contributions			32 814		140	140	2 735	(2 595)	-95%	12
Medical Aid Contributions			17 427		1 341	1 341	1 452	(112)	-8%	112
Overtime			26 136		2 993	2 993	2 345	648	28%	249
Performance Bonus			–		250	250	–	250	#DIV/0!	21
Motor Vehicle Allowance			11 115		733	763	926	(163)	-18%	64
Cellphone Allowance			1 397		–	–	116	(116)	-100%	–
Housing Allowances			2 585		293	293	215	78	36%	24
Other benefits and allowances			32 384		–	–	2 700	(2 700)	-100%	–
Payments in lieu of leave			4 525		318	318	377	(59)	-16%	27
Long service awards			1 718		255	255	143	112	78%	21
Post-retirement benefit obligations	2		–		–	–	–	–		–
Sub Total - Other Municipal Staff		–	361 021	–	28 647	28 647	30 085	(1 438)	-5%	2 387
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		–	381 720	–	29 439	29 439	31 810	(2 371)	-7%	2 453
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages			767		70	70	64	6	10%	6
Pension and UIF Contributions			–			–	–	–		–
Medical Aid Contributions			–			–	–	–		–
Overtime			–			–	–	–		–
Performance Bonus			–			–	–	–		–
Motor Vehicle Allowance			–			–	–	–		–
Cellphone Allowance			–			–	–	–		–
Housing Allowances			–			–	–	–		–
Other benefits and allowances			–			–	–	–		–
Board Fees			935			–	78	(78)	-100%	–
Payments in lieu of leave			–			–	–	–		–
Long service awards			–			–	–	–		–
Post-retirement benefit obligations			–			–	–	–		–
Sub Total - Board Members of Entities	2	–	1 702	–	70	70	142	(72)	-51%	6
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of Entities										
Basic Salaries and Wages			6 109		249	249	676	(427)	-63%	21
Pension and UIF Contributions			276			–	23	(23)	-100%	–
Medical Aid Contributions			–			–	–	–		–
Overtime			–		61	61	–	61	#DIV/0!	5
Performance Bonus			507			–	42	(42)	-100%	–
Motor Vehicle Allowance			–			–	–	–		–
Cellphone Allowance			–			–	–	–		–
Housing Allowances			–			–	–	–		–
Other benefits and allowances			84			–	7	(7)	-100%	–
Payments in lieu of leave			–			–	–	–		–
Long service awards			–			–	–	–		–
Post-retirement benefit obligations	2		–			–	–	–		–
Sub Total - Senior Managers of Entities		–	8 976	–	310	310	748	(438)	-59%	26
% increase	4		#DIV/0!							#DIV/0!
Other Staff of Entities										
Basic Salaries and Wages			4 472		90	90	373	(283)	-76%	8
Pension and UIF Contributions			280		3	3	20	(17)	-74%	1
Medical Aid Contributions			305			–	28	(28)	-100%	–
Overtime			219			–	18	(18)	-100%	–
Performance Bonus			276			–	23	(23)	-100%	–
Motor Vehicle Allowance			–			–	–	–		–
Cellphone Allowance			43			–	4	(4)	-100%	–
Housing Allowances			14			–	1	(1)	-100%	–
Other benefits and allowances			21			–	2	(2)	-100%	–
Payments in lieu of leave			–			–	–	–		–
Long service awards			–			–	–	–		–
Post-retirement benefit obligations			–			–	–	–		–
Sub Total - Other Staff of Entities		–	5 660	–	96	96	472	(375)	-80%	8
% increase	4		#DIV/0!							#DIV/0!
Total Municipal Entities		–	16 338	–	477	477	1 362	(885)	-65%	40
TOTAL SALARY, ALLOWANCES & BENEFITS		–	398 059	–	29 916	29 916	33 172	(3 256)	-10%	2 493
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		–	383 968	–	29 054	29 054	31 997	(2 944)	-9%	2 421

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

Description	Ref	Budget Year 2019/20												2019/20 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 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Cash Receipts By Source																
Property rates													–			
Service charges - electricity revenue													–			
Service charges - water revenue		25 346	22 028	26 381	23 456	26 038	24 912	27 891	26 597	21 687	20 823	21 842	50 181	311 461	368 292	386 707
Service charges - sanitation revenue		7 429	8 078	9 042	7 379	8 343	8 201	8 024	8 773	6 331	6 369	6 369	31 518	117 896	139 407	146 378
Service charges - refuse													–			
Rental of facilities and equipment			258	309	274	305	291	326	311	254	244	255	587	3 643	3 825	4 017
Interest earned - external investments		272	179	214	190	211	202	226	216	176	169	177	407	2 524	2 650	2 783
Interest earned - outstanding debtors			124	149	133	147	141	158	150	123	116	123	284	1 760	1 848	1 940
Dividends received													–			
Fines, penalties and forfeits													–			
Licences and permits													–			
Agency services													–			
Transfer receipts - operating		192 852		86 371			74 648			113 340	120 313		6 085	487 603	511 983	537 582
Other revenue		76											–			
Cash Receipts by Source		**225 974**	**30 667**	**122 966**	**32 032**	**35 644**	**108 396**	**36 625**	**36 047**	**141 909**	**148 034**	**28 767**	**89 062**	**924 887**	**1 028 006**	**1 079 407**
Other Cash Flows by Source													–			
Transfer receipts - capital		94 000					94 895			42 703			52 193	276 038	336 038	355 509
Contributions & Contributed assets													–			
Proceeds on disposal of PPE													–			
Short term loans													–			
Borrowing long term/refinancing													–			
Increase in consumer deposits		20 679			194			218			244		55	881	928	977
Receipt of non-current debtors		23 630	31	116	96	121	96	41	81	76	86	76	(242)	618	651	685
Receipt of non-current receivables													–			
Change in non-current investments													–			
Total Cash Receipts by Source		**364 283**	**30 698**	**123 082**	**32 321**	**35 765**	**203 387**	**36 884**	**36 128**	**184 688**	**148 364**	**28 843**	**141 067**	**1 202 424**	**1 365 623**	**1 436 578**
Cash Payments by Type													–			
Employee related costs		33 282	40 563	28 955	29 247	29 545	29 850	30 161	30 478	30 801	31 132	31 470	31 815	372 685	366 061	386 194
Remuneration of councillors		792	996	1 006	1 016	1 027	944	954	965	975	985	996	1 597	12 446	13 834	14 595
Interest paid		53		464			464			464			464	1 857	29 513	31 136
Bulk purchases - Electricity													–			
Bulk purchases - Water & Sewer		10 456	10 885		15 240	10 677	16 328		17 417	10 677	18 505		20 563	130 969	79 050	83 398
Other materials		209											–		19 343	20 387
Contracted services		33 385	16 736		23 430		25 103		26 777		28 451		36 124	156 620	43 233	45 611
Grants and subsidies paid - other municipalities													–			
Grants and subsidies paid - other			4 681			4 681			4 681			4 681	–	18 723	21 284	22 412
General expenses		72 969	20 299		20 299		20 299		20 299		20 299		26 299	127 791	260 950	275 302
Cash Payments by Type		**151 147**	**94 159**	**30 425**	**89 231**	**45 930**	**92 988**	**31 115**	**100 615**	**42 918**	**99 372**	**37 146**	**116 862**	**821 091**	**833 267**	**879 034**
Other Cash Flows/Payments by Type																
Capital assets		17 729	70 548		38 802	18 916	52 311		29 101	12 611	35 274		69 358	352 741	370 378	388 897
Repayment of borrowing		27 628		4 861			4 861			4 861		4 861	4 861	24 305	21 812	21 812
Other Cash Flows/Payments													–			
Total Cash Payments by Type		**196 504**	**164 707**	**35 286**	**128 033**	**64 846**	**150 760**	**31 115**	**129 716**	**60 389**	**134 646**	**42 008**	**191 081**	**1 198 138**	**1 225 457**	**1 289 743**
NET INCREASE/(DECREASE) IN CASH HELD		**167 779**	**(134 009)**	**87 796**	**(95 712)**	**(29 081)**	**52 626**	**5 769**	**(93 588)**	**124 298**	**13 719**	**(13 165)**	**(50 013)**	**4 286**	**140 166**	**146 834**
Cash/cash equivalents at the month/year beginning:		43 538	211 317	77 308	165 104	69 392	40 311	92 937	98 707	5 119	129 417	143 136	129 971	43 538	47 824	187 990
Cash/cash equivalents at the month/year end:		211 317	77 308	165 104	69 392	40 311	92 937	98 707	5 119	129 417	143 136	129 971	79 958	47 824	187 990	334 824

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

Description	Ref	2018/19	Budget Year 2019/20							
		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			581 218		25 777	25 777	48 435	(22 658)	-47%	2 148
Service charges - sanitation revenue			133 237		9 528	9 528	11 103	(1 575)	-14%	794
Service charges - refuse revenue			–			–	–	–		
Rental of facilities and equipment			740		63	63	62	1	2%	5
Interest earned - external investments			2 535			–	211	(211)	-100%	–
Interest earned - outstanding debtors			1 137		40	40	95	(55)	-58%	3
Dividends received			–			–	–	–		
Fines, penalties and forfeits			8			–	1	(1)	-100%	–
Licences and permits			500			–	42	(42)	-100%	–
Agency services			–			–	–	–		
Transfers and subsidies			471 208		192 825	192 825	39 267	153 558	391%	16 069
Other revenue			881		161	161	73	88	120%	13
Gains on disposal of PPE								–		
Total Revenue (excluding capital transfers and contributions)		–	**1 191 462**	–	**228 394**	**228 394**	**99 289**	**129 106**	**130%**	**19 033**
Expenditure By Type										
Employee related costs			369 332		33 282	33 282	30 778	2 505	8%	2 774
Remuneration of councillors			12 389		704	704	1 032	(328)	-32%	59
Debt impairment			–			–	–	–		–
Depreciation & asset impairment			50 000			–	4 167	(4 167)	-100%	–
Finance charges			1 857		134	134	155	(21)	-13%	11
Bulk purchases			130 625			–	10 885	(10 885)	-100%	–
Other materials			11 268		211	211	939	(728)	-78%	18
Contracted services			205 812		33 385	33 385	17 151	16 234	95%	2 782
Transfers and subsidies			18 723			–	1 560	(1 560)	-100%	–
Other expenditure			362 928		11 077	11 077	30 244	(19 167)	-63%	923
Loss on disposal of PPE					774	774	–	774	#DIV/0!	64
Total Expenditure		–	**1 162 935**	–	**79 567**	**79 567**	**96 911**	**(17 344)**	**-18%**	**6 631**
Surplus/(Deficit)		–	28 528	–	148 827	148 827	2 377	146 450	6160%	12 402
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			276 038			–	23 003	(23 003)	-100%	–
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		–	304 566	–	148 827	148 827	25 380	123 447	486%	12 402
Taxation								–		
Surplus/(Deficit) after taxation		–	**304 566**	–	**148 827**	**148 827**	**25 380**	**123 447**	**486%**	**12 402**

DC21 Ugu - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M01 July

Description	Ref	2018/19	Budget Year 2019/20							
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										
Ugu South Coast Tourism								–		
Ugu Development Agency			11 887		3 389	3 389	991	2 398	242%	282
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Revenue	1	–	**11 887**	–	**3 389**	**3 389**	**991**	**2 398**	**242%**	**282**
Expenditure By Municipal Entity										
Ugu South Coast Tourism								–		
Ugu Development Agency			11 887		582	582	991	(408)	-41%	49
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Expenditure	2	–	**11 887**	–	**582**	**582**	**991**	**(408)**	**-41%**	**49**
Surplus/ (Deficit) for the yr/period		–	–	–	2 806	2 806	–	1 990	#DIV/0!	234
Capital Expenditure By Municipal Entity										
Ugu South Coast Tourism							–	–		–
Ugu Development Agency			54					–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	**54**	–	–	–	–	–		–

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

Month	2018/19	Budget Year 2019/20							
	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		17 729		17 729	17 729	17 729	–		6%
August		37 339				55 568	–		
September		15 626				71 194	–		
October		38 092				109 286	–		
November		396				109 682	–		
December		48 438				158 121	–		
January		37 839				195 960	–		
February		21 070				217 030	–		
March		732				217 762	–		
April		6 745				224 507	–		
May		18 728				243 235	–		
June		43 570				286 805	–		
Total Capital expenditure	–	**286 805**	–	**17 729**					

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

Description	Ref	2018/19	Budget Year 2019/20							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	129 865	–	17 729	17 729	10 822	(6 907)	-63.8%	1 477
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		–	118 365	–	17 729	17 729	9 864	(7 865)	-79.7%	1 477
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works			118 365		17 729	17 729	9 864	(7 865)	-79.7%	1 477
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	11 500	–	–	–	958	958	100.0%	–
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works			11 500			–	958	958	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		–	**20 000**	–	–	–	**1 667**	**1 667**	**100.0%**	–
Operational Buildings		–	20 000	–	–	–	1 667	1 667	**100.0%**	–
Municipal Offices			20 000			–	1 667	1 667	100.0%	–
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores								–		
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	**5 100**	–	–	–	**425**	**425**	100.0%	–
Servitudes								–		
Licences and Rights		–	5 100	–	–	–	425	425	**100.0%**	–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications			5 100			–	425	425	100.0%	–
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	**253**	–	–	–	**21**	**21**	100.0%	–
Computer Equipment			253			–	21	21	100.0%	–
Furniture and Office Equipment		–	**1 400**	–	–	–	**117**	**117**	100.0%	–
Furniture and Office Equipment			1 400			–	117	117	100.0%	–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets								–		
Land		–	**500**	–	–	–	**42**	**42**	100.0%	–
Land			500			–	42	42	100.0%	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on new assets	1	–	**157 119**	–	**17 729**	**17 729**	**13 093**	**(4 636)**	**-35.4%**	**1 477**

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

Description	Ref	2018/19	Budget Year 2019/20							
		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		–	129 686	–	–	–	10 807	10 807	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		–	95 200	–	–	–	7 933	7 933	100.0%	–
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works			95 200			–	7 933	7 933	100.0%	–
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	34 486	–	–	–	2 874	2 874	100.0%	–
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works			34 486			–	2 874	2 874	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								–		
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on renewal of existing assets	1	–	129 686	–	–	–	10 807	10 807	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	2018/19	Budget Year 2019/20							
		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		–	69 889	–	–	–	6 454	6 454	100.0%	–
Roads Infrastructure		–	9 175	–	–	–	765	765	100.0%	–
Roads			9 175			–	765	765	100.0%	–
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	1 600	–	–	–	765	765	100.0%	–
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks			1 600			–	765	765	100.0%	–
Capital Spares								–		
Water Supply Infrastructure		–	55 189	–	–	–	4 599	4 599	100.0%	–
Dams and Weirs			–			–	–	–		–
Boreholes			2 400			–	200	200	100.0%	–
Reservoirs			2 250			–	188	188	100.0%	–
Pump Stations			2 810			–	234	234	100.0%	–
Water Treatment Works			5 474			–	456	456	100.0%	–
Bulk Mains			12			–	1	1	100.0%	–
Distribution			21 243			–	1 770	1 770	100.0%	–
Distribution Points			–			–	–	–		–
PRV Stations			21 000			–	1 750	1 750	100.0%	–
Capital Spares			–			–	–	–		–
Sanitation Infrastructure		–	3 725	–	–	–	310	310	100.0%	–
Pump Station			–			–	–	–		–
Reticulation			–			–	–	–		–
Waste Water Treatment Works			1 025			–	85	85	100.0%	–
Outfall Sewers			–			–	–	–		–
Toilet Facilities			2 700			–	225	225	100.0%	–
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		–	180	–	–	–	15	15	100.0%	–

Data Centres		–					–		
Core Layers		–					–		
Distribution Layers		180			–	15	15	100.0%	–
Capital Spares		–					–		
Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls							–		
Centres							–		
Crèches							–		
Clinics/Care Centres							–		
Fire/Ambulance Stations							–		
Testing Stations							–		
Museums							–		
Galleries							–		
Theatres							–		
Libraries							–		
Cemeteries/Crematoria							–		
Police							–		
Purls							–		
Public Open Space							–		
Nature Reserves							–		
Public Ablution Facilities							–		
Markets							–		
Stalls							–		
Abattoirs							–		
Airports							–		
Taxi Ranks/Bus Terminals							–		
Capital Spares							–		
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities							–		
Outdoor Facilities							–		
Capital Spares							–		
Heritage assets	–	–	–	–	–	–	–		–
Monuments							–		
Historic Buildings							–		
Works of Art							–		
Conservation Areas							–		
Other Heritage							–		
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Other assets	–	1 800	–	–	–	150	150	100.0%	–
Operational Buildings	–	1 800	–	–	–	150	150	100.0%	–
Municipal Offices		1 800			–	150	150	100.0%	–
Pay/Enquiry Points							–		
Building Plan Offices							–		
Workshops							–		
Yards							–		
Stores							–		
Laboratories							–		
Training Centres							–		
Manufacturing Plant							–		
Depots							–		
Capital Spares							–		
Housing	–	–	–	–	–	–	–		–
Staff Housing							–		
Social Housing							–		
Capital Spares							–		
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets							–		
Intangible Assets	–	2 500	–	–	–	208	208	100.0%	–
Servitudes							–		
Licences and Rights	–	2 500	–	–	–	208	208	100.0%	–
Water Rights							–		

Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications			2 500			–	208	208	100.0%	–
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment								–		
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
Machinery and Equipment		–	2 000	–	–	–	167	167	100.0%	–
Machinery and Equipment			2 000			–	167	167	100.0%	–
Transport Assets		–	12 600	–	–	–	1 050	1 050	100.0%	–
Transport Assets			12 600			–	1 050	1 050	100.0%	–
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Repairs and Maintenance Expenditure	1	–	88 789	–	–	–	8 029	8 029	100.0%	–

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

Description	Ref	2018/19	Budget Year 2019/20							
		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		–	46 876	–	–	–	3 906	3 906	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		–	43 976	–	–	–	3 665	3 665	100.0%	–
Dams and Weirs								–		
Boreholes								–		
Reservoirs			25 113			–	2 093	2 093	100.0%	–
Pump Stations								–		
Water Treatment Works			13 437			–	1 120	1 120	100.0%	–
Bulk Mains								–		
Distribution			5 426			–	452	452	100.0%	–
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	2 900	–	–	–	242	242	100.0%	–
Pump Station								–		
Reticulation			200			–	17	17	100.0%	–
Waste Water Treatment Works			2 700			–	225	225	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	–	414	–	–	–	34	34	100.0%	–
Servitudes							–		
Licences and Rights	–	414	–	–	–	34	34	100.0%	–
Water Rights							–		

Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications			414			–	34	34	100.0%	–
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	309	–	–	–	26	26	100.0%	–
Computer Equipment			309			–	26	26	100.0%	–
Furniture and Office Equipment		–	590	–	–	–	49	49	100.0%	–
Furniture and Office Equipment			590			–	49	49	100.0%	–
Machinery and Equipment		–	1 118	–	–	–	93	93	100.0%	–
Machinery and Equipment			1 118			–	93	93	100.0%	–
Transport Assets		–	693	–	–	–	58	58	100.0%	–
Transport Assets			693			–	58	58	100.0%	–
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Depreciation	1	–	50 000	–	–	–	4 167	4 167	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 **July** 2019 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name Dhanpalan D. Naidoo

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature [signature]

Date 15/08/19.