



Ugu District Municipality

MID YEAR BUDGET and

PERFORMANCE ASSESSMENT 2019/2020

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EXECUTIVE SUMMARY REPORT¹

1. BACKGROUND

The Annual Budget 2019/2020 was adopted by Council on the 30th May 2019 in accordance with Chapter 4 of the Municipal Finance Management Act and its regulations. Management had taken the following into consideration on compilation of the annual budget:

- The Integrated Development Plan of the municipality as reviewed for the next five year period.
- The National and Provincial Developmental Priorities and the municipality's contribution to the achievements of national targets.
- The Financial Recovery Plan and Back to Basics strategy adopted in May 2013.
- The adopted Budget Related policies and by-laws of the municipality.
- The allocations and conditions in the Division of Revenue Act of 2019.

Section 72 of the Municipal Finance Management Act No. 56 of 2003 (MFMA) requires that the accounting officer of a municipality must by 25 January of each year assess the performance of the municipality during the first half of the financial year, taking into account:-

- The monthly budget statements referred to in Section 71 for the first half of the year.
- The municipality's service delivery performance during the first half of the financial year.
- The service delivery targets, and performance indicators set in the service delivery and budget implementation plan,
- The past years annual report and progress on resolving problems identified in the annual report,
- The performance of municipal entities under the control of the municipality

1.1 IMPLEMENTATION OF THE 2019/2020 BUDGET

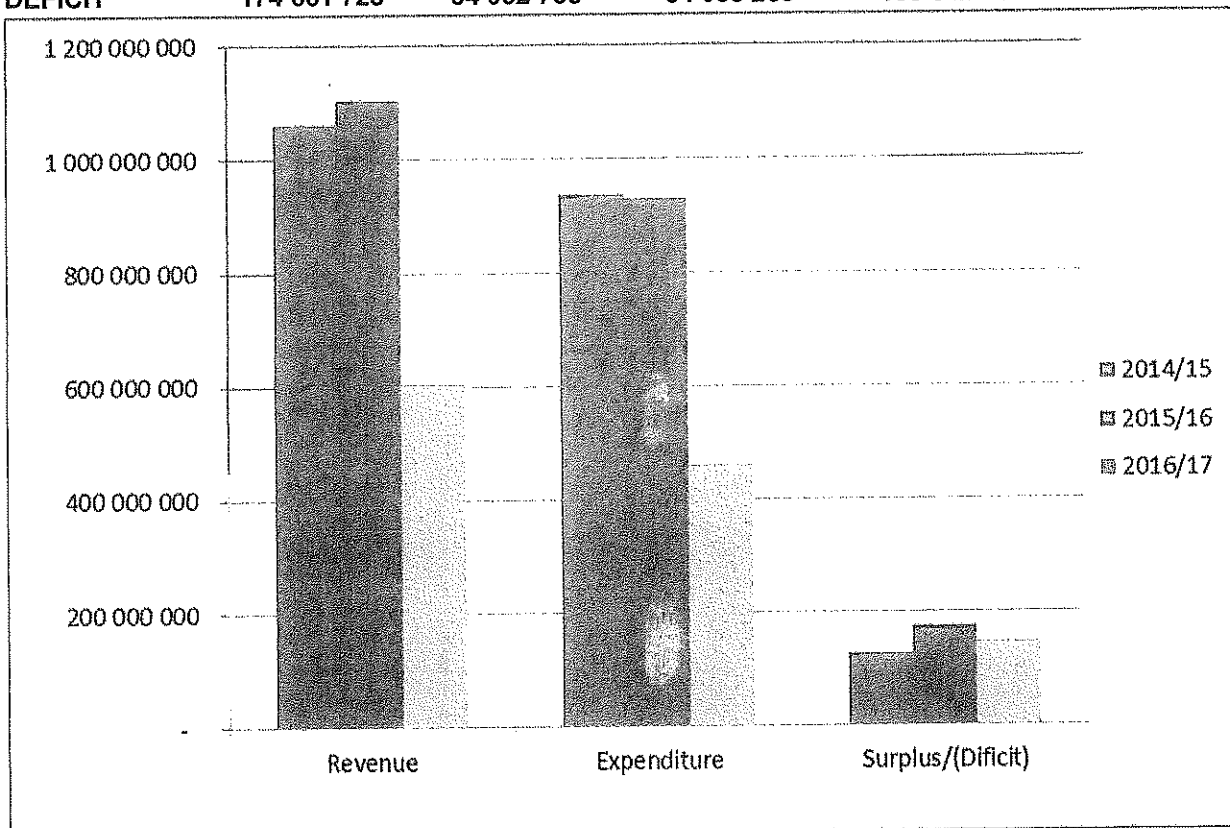
The financial results of all operations for the six months period are summarised on the S71 report which has been incorporated into this report.

The expenditure incurred in the first half of the financial year has been in line with the adopted budget. There is 0.99% of unauthorised expenditure resulting from Contracted Services – Emergency work (*Other than fruitless and wasteful expenditure*). Unauthorised expenditure would be taken into consideration during adjustments budget. All deviations from the normal supply chain processes have been approved by the Accounting Officer. Monthly reports have been submitted to the Portfolio Committee, Executive Committee and Council. In line with the adopted procedure on dealing with Unauthorised, Irregular, Fruitless and Wasteful (UIF&W) expenditure, the register of UIF&W expenditure is submitted monthly to Internal Audit for investigation in terms of S32 of the MFMA. The provisions of the MFMA have been considered in as far as they apply in the implementation of the Annual Budget.

1.3. FINANCIAL PERFORMANCE OVERVIEW

REVENUE vs. EXPENDITURE

| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|------------------------------|--------------------|-------------------|-------------------|--------------------|--------------------|
| REVENUE | 1 103 611 113 | 1 056 105 900 | 758 243 075 | 1 062 077 004 | 619 257 653 |
| EXPENDITURE | 928 949 390 | 972 073 145 | 724 207 806 | 881 534 646 | 453 809 336 |
| SURPLUS / DEFICIT | 174 661 723 | 84 032 755 | 34 035 268 | 180 542 358 | 165 448 317 |



The municipality has maintained an operating surplus over the past 3 years and for the first half of the current financial year. However, the performance in the first 6 months has been a decrease in revenue and a decrease in expenditure compared to the same period in the last financial year. The decrease in revenue is caused by the challenges relating to the revenue management system. There was also a slight improvement in cash collection although the targets that were projected in the annual budget has NOT been achieved.

The total expenditure for the first six months of the current year has decreased by 2.11% compared to the same period last year. The decrease in expenditure is caused the implementation of the cost containment measures that was adopted by council as one of the strategies to deal with the cash flow challenges.

Please refer to further analysis of revenue and expenditure below:

Service Charges: Water

Water sales is seasonal commodity. It is slow during the first term of the financial year and it is expected to pick-up during the second term. The seasonal fluctuations in water revenue is attributed to Ugu being a holiday destination and most people

move to the coast during the Summer^{P3} and Easter Holidays. The meter readings for the month of December 2019 would only be invoiced in January 2020, hence the revenue that was earned in the month of December is not included in this report. The municipality is still experiencing challenges relating to the implementation of the new financial system and this had a negative effect in our collections. Although there has been a slight improvement in cash collection however the municipality has failed to realise it's target, which means that the municipality's budget remains unfunded in the first six months of the financial year. This means that the municipality must continue implementing the cost containments measures and only spend money on its core functions.

Rental of Facilities and Equipment

Rental and facilities is made up of Ugu Market and Ugu Sports & Leisure Centre. Ugu Sports & Leisure Centre had a contract in place with a tenant until year 2020. The contract was terminated in April 2019 and the municipality took over the operations of the USLC. The municipality however did not provide for the expenditure relating to the operations of the USLC in the annual budget 2019/2020, which therefore means that the municipality must provide for the operating expenditure of the USLC in its adjustments budget 2019/2020.

Interest Earned – Outstanding Debtors

The municipality has amended its policy and by-laws to charge interest on the outstanding consumer accounts.

Remuneration of Councillors

When the municipality adopted the annual budget 2019/2020, there were vacancies that existed in the municipal council and these were not provided for in the budget. The municipality has since filled all the vacancies in the municipal council, therefore the budget for the councillor's remuneration must be adjusted accordingly to avoid the unauthorised expenditure at the end of the financial year.

Depreciation

Depreciation of fixed assets is a non-cash line item and for the past three years, this line item has been under-budget for and this has contributed largely to the unauthorised expenditure at the end of each financial year. The appropriate budgeting for depreciation and assets impairments is, to large extent, dependent on the correctness and completeness of the Fixed Asset Register (FAR) and the municipality is currently having challenges relating to the FAR, which impacts on the correct budgeting for depreciation and impairment of assets. Moreover, the municipality is yet to implement the asset management module in the new financial system, which makes it difficult to process the depreciation charge on a monthly basis. However, based on the actual depreciation charges for the previous financial year, this expenditure item is under-budgeted in 2019/2020. The municipality must consider adjusting the budget for depreciation and asset impairment in the adjustments budget based on the previous year's actual expenditure patterns.

The municipality has over-expended the budget for the finance cost in the first six months of the current year. There is a possibility that the accounts for the interest and or the loan repayments are not properly mapped in the MSCOA chart. The municipality's management will investigate and correct this, otherwise the current over-expenditure on this line item could be caused by the penalties and interests that the municipality is incurring on the late payment of supplier's invoices. The municipality is currently unable to pay the suppliers in time due to the cash flow challenges.

Bulk Purchases

The expenditure on bulk purchases has already exceeded the projections during the first six month of the financial year by 10%, and we expect a further increase in the amount of bulk purchases as result of increase in water usage during the Summer and Easter Holidays. An adjustments budget is therefore required on bulk purchases to cater for the anticipated increase in consumption.

Other Materials

In terms of MSCOA, Repairs and Maintenance is included under this category of expenditure. For the first six months, the municipality has not spent the allocated budget for this line item. The possibility is that all the expenditure for Repairs and maintenance is allocated to the Contracted Services budget because the two line items fall under the same item description in the MSCOA chart. There is no need to adjust the budget for Repairs and Maintenance.

Contracted Services

The municipality has already overspent the budget by 10% on contracted services during the first six months of the current financial year. We expect a further increase in this cost due to the emergency breaks of our ageing infrastructure. Therefore, an adjustment is required on this line items during the adjustments budget.

Transfers and Grants

This refers to the monies allocated to our two municipal entities (i.e. Ugu South Coast Tourism and South Coast Development Agency. There is no need to adjust the budget allocations for the municipal entities.

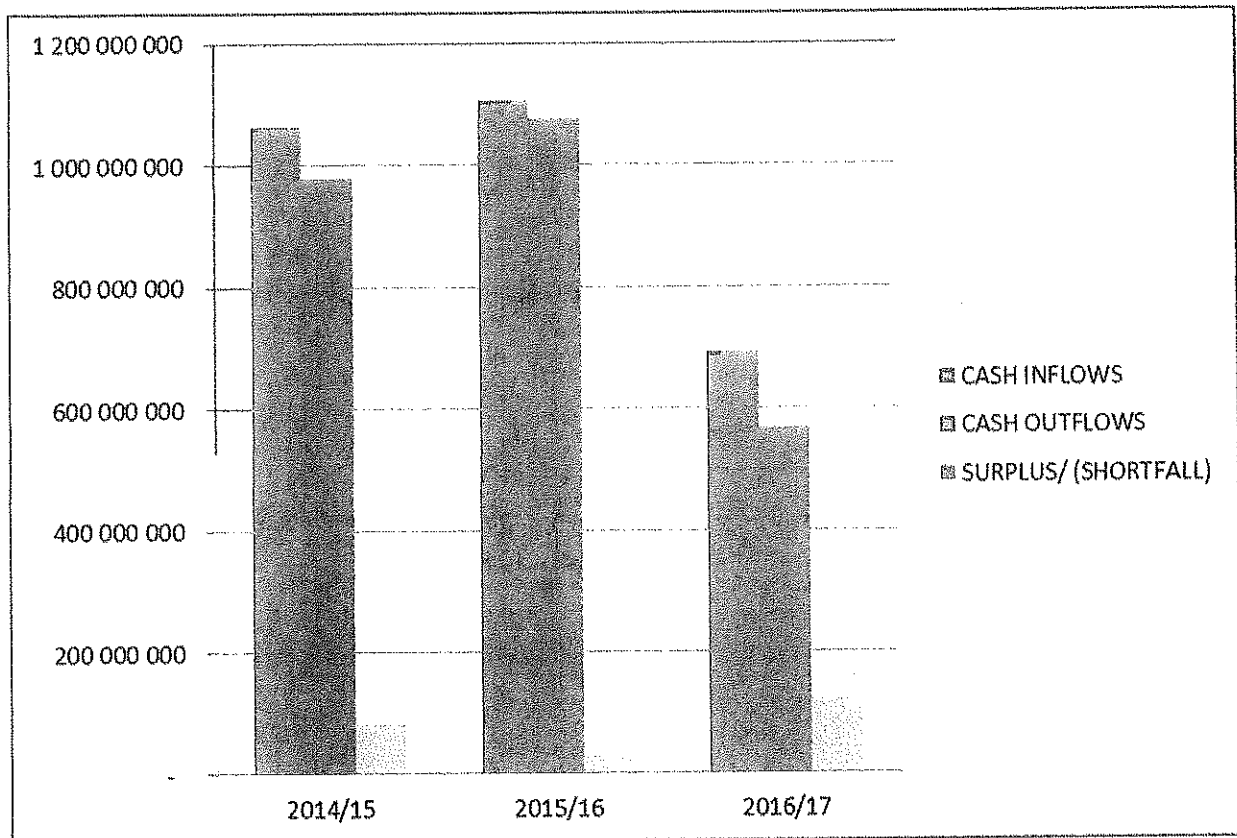
Other Expenditure

The municipality has managed to contain the expenditure on this line item within the projected allocations for the first six months of the financial year. This is due to the implementation of the cost containment measures. If any adjustment is required on this line item, monies may be moves to the other line items like Bulk purchase and Contracted expenditure where it is needed.

1.4. CASH FLOWS

P5

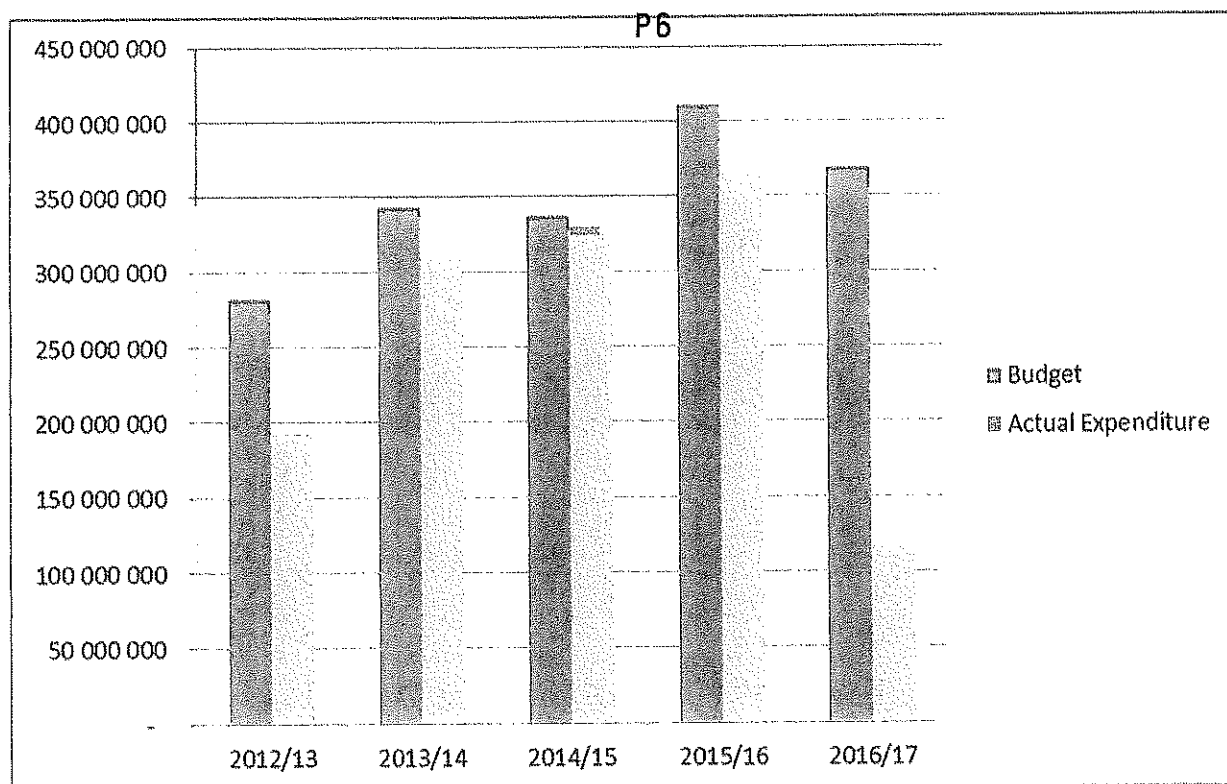
| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|-----------------------------|--------------------|-------------------|---------------------|---------------------|--------------------|
| CASH INFLOWS | 1 105 832 667 | 1 020 237 506 | 1 238 578 272 | 1 214 291 853 | 775 891 168 |
| CASH OUTFLOWS | 870 242 479 | 978 976 243 | 1 379 258 235 | 1 409 597 676 | 790 135 651 |
| SURPLUS/ (SHORTFALL) | 235 590 188 | 41 261 263 | -140 679 963 | -195 305 823 | -14 244 483 |



The municipality has made improvements of 13.95% in cash inflows in the first term of the current year compared to the same period last year, however the related cash outflows has escalated by 23.28% for the same periods comparatively. Although the cash inflows appears positive, there is a contribution from unspent conditional grants on the cash available at the end of December 2019.

1.5. CAPITAL EXPENDITURE

| | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 |
|--------------------|---------------|---------------|---------------|---------------|---------------|
| Budget | 410 867 218 | 368 557 000 | 362 059 975 | 337 286 471 | 254 754 518 |
| Actual Expenditure | 365 259 666 | 318 845 695 | 249 088 731 | 252 689 729 | 127 142 540 |
| % spent | 88.90% | 86.51% | 68.80% | 74.92% | 49.91% |



The implementation of the capital budget has been slow at 49.91% in the first term of the financial year compared to 54.24% for the same period last year. The management committee is closely monitoring the capital expenditure on a monthly basis.

1.6. IMPACT OF THE NATIONAL AND PROVINCIAL ADJUSTMENTS BUDGET

There are no adjustments in the original allocations of the grant funds.

1.7. 2019/2020 ADJUSTMENTS BUDGET

Regulation 23(3) of the Municipal Budgeting and Reporting Regulations states that if a national or provincial treasury allocates or transfers additional revenues to the municipality, the mayor of the municipality must table an adjustments budget to Council as per S28(2)(b) of the MFMA to appropriate these additional revenues.

The decline in the revenues also requires the municipality to adjust its expenditure estimates downwards to ensure that the operating surplus is maintained. It is also critical for the municipality to re-allocate funds from slow moving projects to the fast moving projects in order to reach the acceptable expenditure levels as well as to avoid unauthorised expenditure.

The municipality has not received additional funding from National or provincial governments. The delays in the implementation of the new financial system has negatively affected the cash flows of the municipality. The municipality has also incurred additional expenditures on the staff costs due to the overtime and related expenditures that was not anticipated in the original budget. The municipality has taken over the operations of the Ugu Sports and Leisure Centre from the previous tenant, but no provision was made for the maintenance of the facility in the annual budget 2019/2020.

Therefore an adjustments budget for 2019/2020 is necessary based on the following reasons:-

- to provide for the increase in staff cost and avoid an unauthorised expenditure at the end of the year;
- to provide for the maintenance cost of the Ugu Sports and Leisure Centre;
- to move funds from the expenditure items where there are savings to the expenditure items where there is over-expenditure;
- to move funds from the slow-moving projects to the fast moving projects, and
- to revise cash flows and statement of financial position.

1.8. 2019/2020 MID-YEAR PERFORMANCE ASSESSMENT REPORT

The implementation of the MSCOA project which has resulted in the acquisition of a new financial system has posed a major challenge to the municipality with regards to reporting. Besides the limitations on the MSCOA chart, the staff are still trying to understand the new chart while at the same time learning the new financial system.

The overall performance of the municipality for the first term of the current financial year is poor, especially Water Service department which has achieved far below the set target due to the challenges relating to the implementation the infrastructure projects and the maintenance of the existing assets.

Management is currently assessing the challenges highlighted on the non-achieved targets and these will be revised after the adoption of the adjustments budget and presented to Council for adoption. Generally the challenges that were experienced by the municipality during the first six months of the current year are summarised below:-

- Delays in the implimenetion of the MSCOA project due to the poor performance of the service provider;
- Project site terrain (for example, the hard rock in one project site);
- Delays in repairing M&E equipment;
- Budget constraints; and
- Cash flow challenges.

1.9. ANNUAL REPORT 2017/2018 CHALLENGES AND PROGRESS IN RESOLVING THE PROBLEMS THAT WERE IDENTIFIED IN THE ANNUAL REPORT

The Annual Report 2017/2018 did specifically identify key challenges and constraints experienced; the following focal areas of municipal performance were highlighted:

| NO. | KEY CHALLENGES | PROGRESS MADE | CONSTRAINTS |
|-----|--|--|-------------|
| 1. | There were delays in some projects, which resulted in motivations for rollover submissions to the National Treasury as per the Division of Revenue Act. The outcomes of the requests for rollovers are still | The requested rollovers were approved and expenditure is ongoing. Current year spending is being closely monitored to prevent rollovers. | None. |

| | | | |
|----|---|---|---|
| | awaited. | P8 | |
| 2. | Lack of capacity to review the Spatial Development Framework (SDF) and the Land Use Management System (LUMS). | The projects have been identified for outsourcing. Provincial Cogta has also been requested to assist. | Budget constraints. |
| 3. | The creation of job opportunities through LED initiatives remains very challenging | Current SCM Policy is under review to see how co-operatives and SMMEs can be catered for in the tender processes. | Strict legislation limits the participation of co-operatives and SMMEs in municipal projects. |
| 4. | Consistently recorded increase in HIV prevalence. | Programmes are in place with the LMs and provincial health to educate on HIV prevention. | |

Management confirms that all of the 2017/2018 municipal performance focal areas, continued to receive adequate time, energy and attention.

UGU DISTRICT MUNICIPALITY

**EXTRACT FROM THE DRAFT MINUTES OF THE MEETING OF THE
UGU DISTRICT MUNICIPAL COUNCIL HELD ON 30 JANUARY 2020**

14.1 Mid-Year Budget and Performance Assessment Review 2019-2020

The Speaker took members through the item.

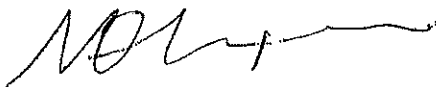
Following which,

It was

RESOLVED:

- (a) That the Mid-Year Budget and Performance Assessment Report for the period ended 31 December 2019 as referred to in S72 of the MFMA be and is hereby **NOTED**.
- (b) That the Monthly Budget Statement for the month of December 2019 and the supporting documents as referred to in S71 of the MFMA be and is hereby **NOTED**.
- (c) That the Quarterly Budget Implementation report and the supporting documents as referred to in S52(d) of the Act be and is hereby **NOTED**.
- (d) That the consolidated report of withdrawals from municipal bank accounts be and is hereby **NOTED**.
- (e) That the Mid-Year Budget and Performance Assessment 2019-2020 be submitted to both Provincial and National Treasuries in both electronic and hard copies.

CERTIFIED A TRUE COPY OF THE ORIGINAL



VO MAZIBUKO
GENERAL MANAGER: CORPORATE SERVICES



**CONSOLIDATED BUDGET
IMPLEMENTATION REPORTS IN
TERMS OF S11; S52 AND S71 OF THE
MFMA FOR THE PERIOD ENDED
31 DECEMBER 2019**

**PREPARED BY : LONDIWE SOTSHEDA
ACTING GENERAL MANAGER: BTO**

DATE : 15 JANUARY 2020

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UGU DISTRICT MUNICIPALITY
TREASURY DEPARTMENT

Month-ended: - **31 DECEMBER 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 December 2019 are summarised below.

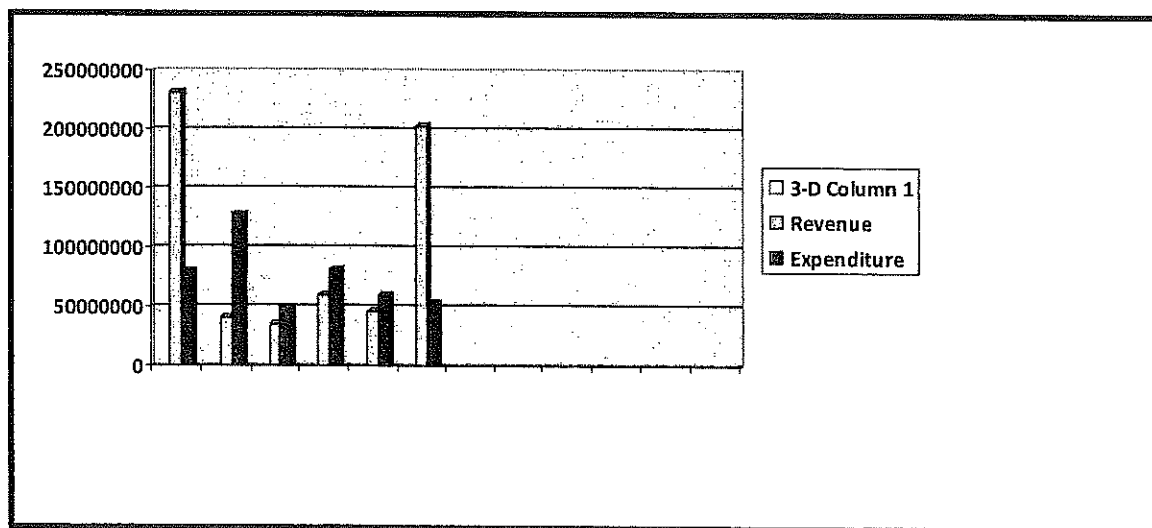
1.1. **Statement of Financial Performance (SFP)**

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 | 1 506 849 193 | 753 424 597 | 619 257 653 | -139 166 943 | -8.90 |
| Total Operating Expenditure | 1 193 336 823 | 1 139 386 823 | 569 693 412 | 453 809 336 | -115 884 075 | -10.17 |

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

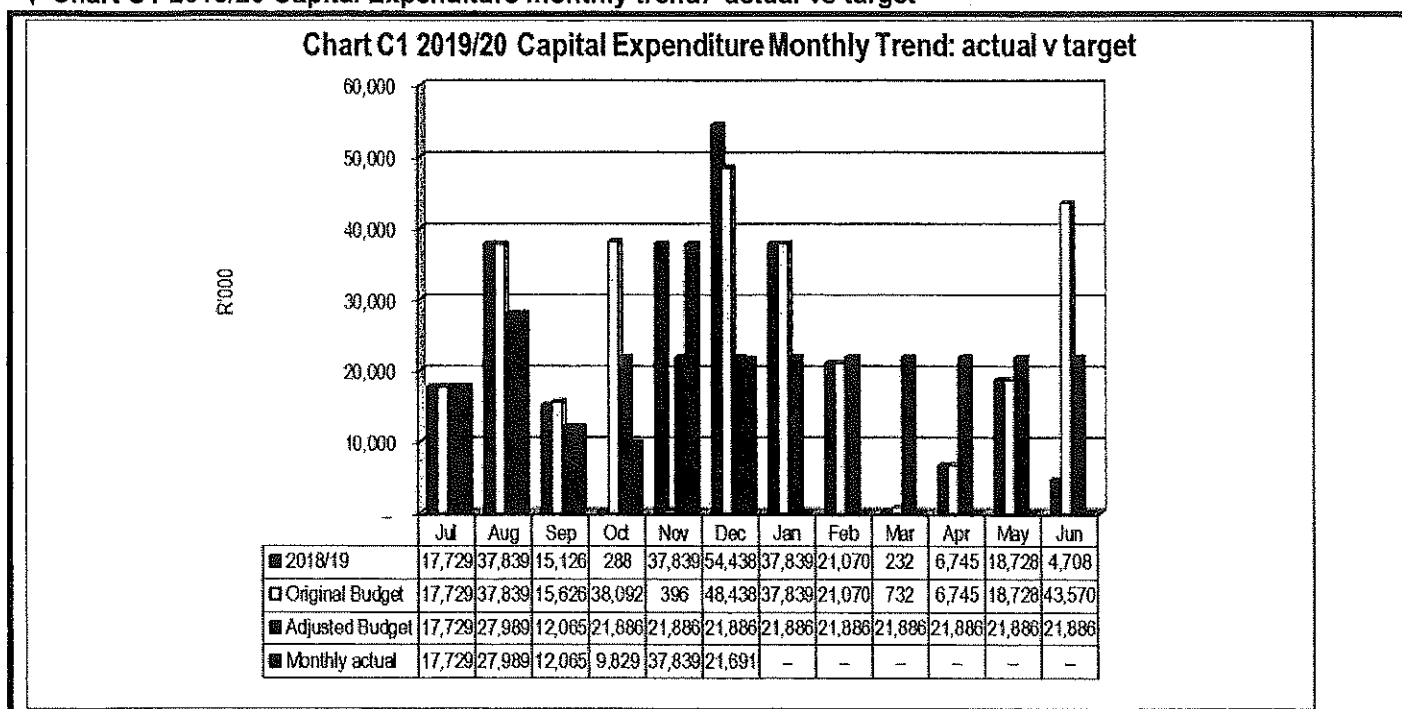
The Capital Expenditure report shown in Table C5 has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised by municipal vote. The summary report indicates the following:

| Description | Original Budget | Adjusted Budget | Year to Date Budget | Year to Date Actuals | Variance Fav (Unfav) | % Variance |
|---------------------------|-----------------|-----------------|---------------------|----------------------|----------------------|------------|
| Total Capital Expenditure | 286 804 518 | 254 754 518 | 127 377 259 | 127 142 540 | -234 719 | -0.09 |

As at the end of December 2019, the municipality had spent 49.91% 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 2019/20 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 | M 02 | Aug '19 | Sept '19 | Oct '19 | M 05 | Nov '19 | M 06 | Dec '19 | M 07 | Jan '20 | M 08 | Feb '20 | '20 | M 10 | April '20 | M 11 | May '20 | M 12 | June '20 |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------|-----------|------|---------|------|----------|
| Service charges - water revenue | 25,345,529 | 27,974,515 | 28,144,506 | 28,552,400 | 28,552,400 | 22,233,998 | 22,233,998 | 24,742,263 | 24,742,263 | 23,735,810 | 17,570,234 | 18,080,576 | 25,335,211 | 52,647,520 | | | | | | |
| Service charges - sanitation revenue | 742,857 | 6,681,832 | 6,694,242 | 6,694,242 | 6,694,242 | 8,217,071 | 8,217,071 | 7,417,524 | 7,417,524 | 8,483,450 | 8,340,539 | 8,340,539 | 8,140,222 | 7,691,653 | | | | | | |
| Rental of facilities and equipment | | 90,742 | 6,245 | 20,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,650 | | | | | | |
| Interest earned - external investments | 271,791 | 1,310,182 | 479,915 | 73,536 | 346,438 | 346,438 | 346,438 | 383,523 | 383,523 | 738,391 | 346,675 | 469,399 | 1,001,640 | 538,787 | | | | | | |
| Interest earned - outstanding debits | | 588 | | | 0 | 0 | 0 | 6,611 | 6,611 | | | | | | | | | | | |
| Transfer receipts - operational | 102,652,000 | 4,971,000 | 3,197 | 1,341,556 | 2,056,000 | 2,056,000 | 2,056,000 | 154,281,000 | 154,281,000 | 9,344 | 1,087,151 | 108,974,207 | 74,152 | 58,530,376 | | | | | | |
| Other revenue | 76,337 | 158,224 | 289,949 | 289,949 | 289,949 | 153,972 | 153,972 | 254,801 | 254,801 | 11,695,273 | 123,274 | 163,689 | 140,085 | 137,459 | | | | | | |
| Cash Receipts by Source | 225,974,253 | 43,197,163 | 35,538,654 | 36,942,814 | 36,942,814 | 32,989,479 | 32,989,479 | 181,065,722 | 181,065,722 | 44,676,808 | 32,378,716 | 13,550,221 | 93,147,544 | 61,223,716 | | | | | | |
| Transfer receipts - capital | 94,000,000 | 20,000,000 | 0 | 23,103,283 | 23,103,283 | 15,000,000 | 15,000,000 | 62,000,000 | 62,000,000 | 28,946,000 | 0 | 110,178,000 | | | | | | | | |
| Short term loans | 0 | 4,455 | 2,200 | | | 5,356 | 5,356 | 7,505 | 7,505 | 6,930 | 6,951 | 6,951 | 0 | 0 | | | | | | |
| Borrowing long term financing | 0 | 0 | 0 | 23,448 | 23,448 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | |
| Increase (decrease) in consumer deposits | 20,679,000 | 18,865 | 14,850 | | | 14,920 | 14,920 | 12,593 | 12,593 | 8,859 | 26,450 | 74,922 | -19,235 | 31,193 | | | | | | |
| Decrease (increase) in non-current investments | | 64,435,038 | | | | 0 | 0 | 0 | 0 | 0 | | 124,372,189 | 75,553,208 | 55,949,726 | | | | | | |
| Decrease (increase) other non-current receivables | 28,291,933 | 54,263 | 0 | | | | | 34,621 | 34,621 | 18,824 | 75,550 | 34,633 | 35,081 | 139,916 | | | | | | |
| Total Cash Receipts by Source | 364,203,946 | 128,188,772 | 35,615,904 | 60,085,545 | 60,085,545 | 48,089,704 | 48,089,704 | 248,145,549 | 248,145,549 | 71,655,441 | 31,168,619 | 370,217,571 | 94,261,729 | 130,048,554 | | | | | | |
| Cash Payments by Type | | | | | | | | | | | | | | | | | | | | |
| Employee related costs | 33,282,494 | 49,525,041 | 32,255,583 | 32,302,152 | 32,302,152 | 32,371,191 | 32,371,191 | 31,773,514 | 31,773,514 | 31,018,415 | 32,121,346 | 32,121,346 | 32,402,273 | 32,121,346 | | | | | | |
| Remuneration of councillors | 782,185 | 710,224 | 710,872 | 730,184 | 730,184 | 801,131 | 801,131 | 788,175 | 788,175 | 766,630 | 801,128 | 796,469 | 791,990 | 786,485 | | | | | | |
| Interest paid | 52,876 | 1,991,371 | 178,301 | 541,105 | 541,105 | 0 | 0 | 765,388 | 765,388 | 189,760 | 62,865 | 113,589 | 91,801 | 280,941 | | | | | | |
| Other materials | 203,162 | 636,638 | 437,715 | 516,020 | 516,020 | 0 | 0 | 949,130 | 949,130 | 900,654 | 638,125 | 1,821,124 | 788,805 | 1,338,425 | | | | | | |
| Contracted services | 33,355,013 | 21,633,024 | 10,839,990 | 5,937,043 | 5,937,043 | 0 | 0 | 9,276,259 | 9,276,259 | 13,041,513 | 7,151,512 | 21,777,221 | 11,539,366 | 8,682,212 | | | | | | |
| Grants and subsidies paid - other | 0 | 0 | 0 | 0 | 0 | 1,241,939 | 1,241,939 | 1,468,188 | 1,468,188 | 0 | 0 | 0 | 0 | 0 | | | | | | |
| General expenses | 77,989,262 | 46,032,294 | 33,704,742 | 33,676,151 | 33,676,151 | 9,163,624 | 9,163,624 | 79,140,700 | 79,140,700 | 14,340,186 | 15,938,638 | 138,801,397 | 117,043,693 | 23,162,762 | | | | | | |
| Cash Payments by Type | 151,146,532 | 153,315,168 | 70,221,203 | 95,789,266 | 95,789,266 | 52,979,102 | 52,979,102 | 124,180,152 | 124,180,152 | 60,283,138 | 54,704,175 | 183,831,585 | 193,998,400 | 75,815,601 | | | | | | |
| Other Cash Flows Payments by Type | | | | | | 0 | 0 | | | | | | | | | | | | | |
| Capital assets | 11,728,309 | 27,989,429 | 12,092,228 | 9,871,483 | 9,871,483 | 12,865,045 | 12,865,045 | 21,694,679 | 21,694,679 | 22,146,527 | 21,069,915 | 381,784 | 7,281,189 | 18,786,813 | | | | | | |
| Repayment of borrowing | 27,627,975 | 45,563 | 0 | | | 0 | 0 | 4,282,180 | 4,282,180 | 135,942 | 872,144 | 0 | -7,428,111 | 872,227 | | | | | | |
| Other Cash Flows Payments | | | | | | | | | | | | | | | | | | | | |
| Total Cash Payments by Type | 196,593,811 | 181,749,478 | 90,313,431 | 105,660,759 | 105,660,759 | 65,774,191 | 65,774,191 | 159,113,911 | 159,113,911 | 82,434,527 | 76,646,834 | 184,213,959 | 193,882,459 | 95,472,641 | | | | | | |
| Net Increase/Decrease in Cash Held | 167,779,226 | -53,562,216 | -54,687,927 | -45,591,224 | -45,591,224 | -17,774,447 | -17,774,447 | 99,012,538 | 99,012,538 | -4,168,086 | -43,477,155 | 176,094,238 | -90,600,729 | 736,333 | | | | | | |
| Cash/cash equivalents at the monthly year begin | 43,538,146 | 211,317,381 | 157,775,175 | 103,077,248 | 103,077,248 | 57,465,024 | 57,465,024 | 39,711,577 | 39,711,577 | 130,724,115 | 129,555,029 | 86,077,874 | 282,082,082 | 162,461,353 | | | | | | |
| Cash/cash equivalents at the monthly year end | 211,317,381 | 157,775,175 | 103,077,248 | 57,465,024 | 57,465,024 | 39,711,577 | 39,711,577 | 138,724,115 | 138,724,115 | 129,555,029 | 86,077,874 | 282,082,082 | 162,461,353 | 163,277,945 | | | | | | |

1.3 Bank Reconciliations-DEC 2019.

DEC 2019

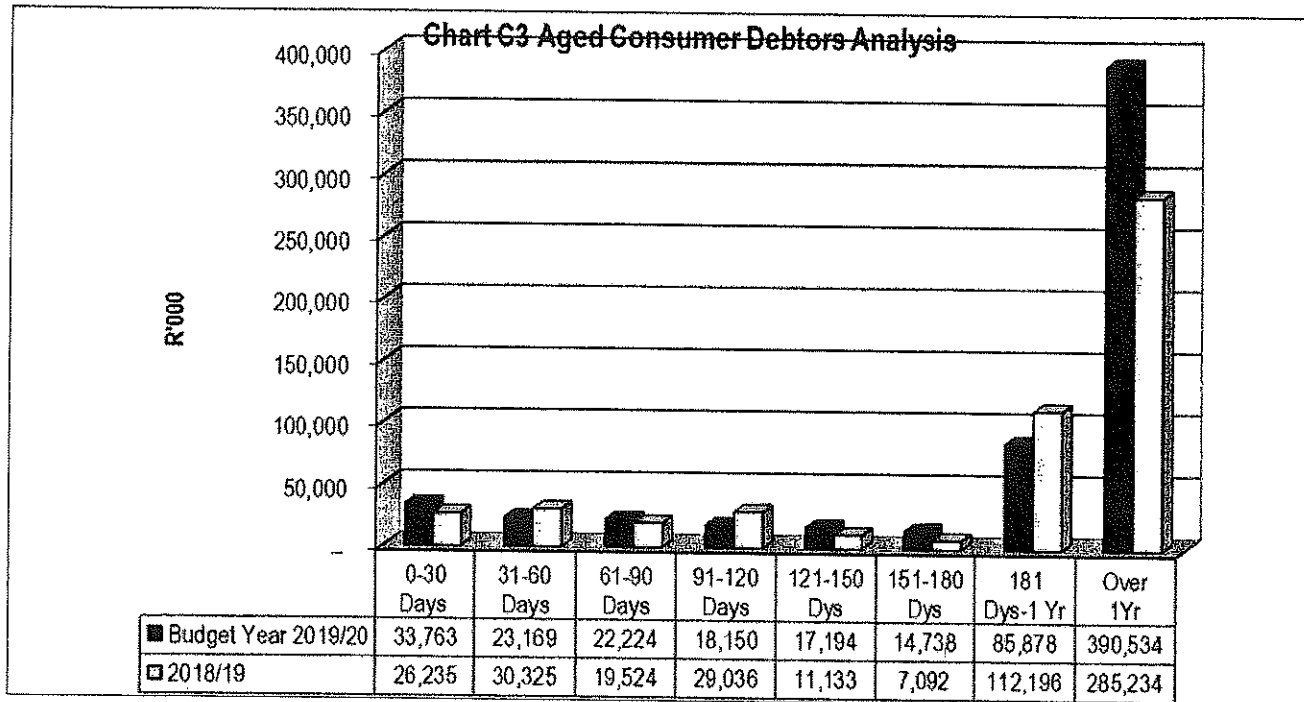
| Bank Account name | Bank | Bank statement balance | Reconciling cheques outstanding | Reconciling items deposits not receipted | Cash book balance |
|--|----------|---------------------------|---------------------------------------|--|-----------------------|
| ACB | Absa | 779,061.62 | | | 779,061.62 |
| Salary | Absa | 131,407.84 | | | 119,558.46 |
| General | Absa | -3,787,864.54 | | -11,849.38 | -4,061,193.22 |
| Deposit | Absa | 3,052,238.80 | | | 3,052,238.80 |
| Primary | Absa | 14,735.99 | | | 14,735.99 |
| Ugu conditional grant acc | Absa | 29,518,410.45 | | | 29,518,410.45 |
| Group life | Absa | 4,651,188.50 | | | 4,651,188.50 |
| Mig Chq | Absa | 359,038.50 | | -179,494.20 | 179,544.30 |
| TOTAL BANK ACC | | 34,718,217.16 | | | 34,253,544.90 |
| Ugu Call Account | Absa | 1,066,704.12 | | | 1,066,704.12 |
| Mig Call | Absa | 43,368,634.32 | | | 43,368,634.32 |
| Absa Investment2 | Absa-S | 307.95 | | | 307.95 |
| FNB Investment | FNB | 5,000,000.00 | | | 5,000,000.00 |
| FNB Investment | FNB-S | 34,923.44 | | | 34,923.44 |
| Investec Inv | Investec | 15,000,000.00 | | | 15,000,000.00 |
| Nedbank Investment | Nedbank | 20,000,000.00 | | | 20,000,000.00 |
| Std Bank -Inv | Std Bank | 20,000,000.00 | | | 20,000,000.00 |
| TOTAL INVESTMENTS | | 104,470,569.83 | | | 104,470,569.83 |
| Explanatory notes in respect of unusual variances: | | 139,188,786.99 | | | 138,724,114.73 |

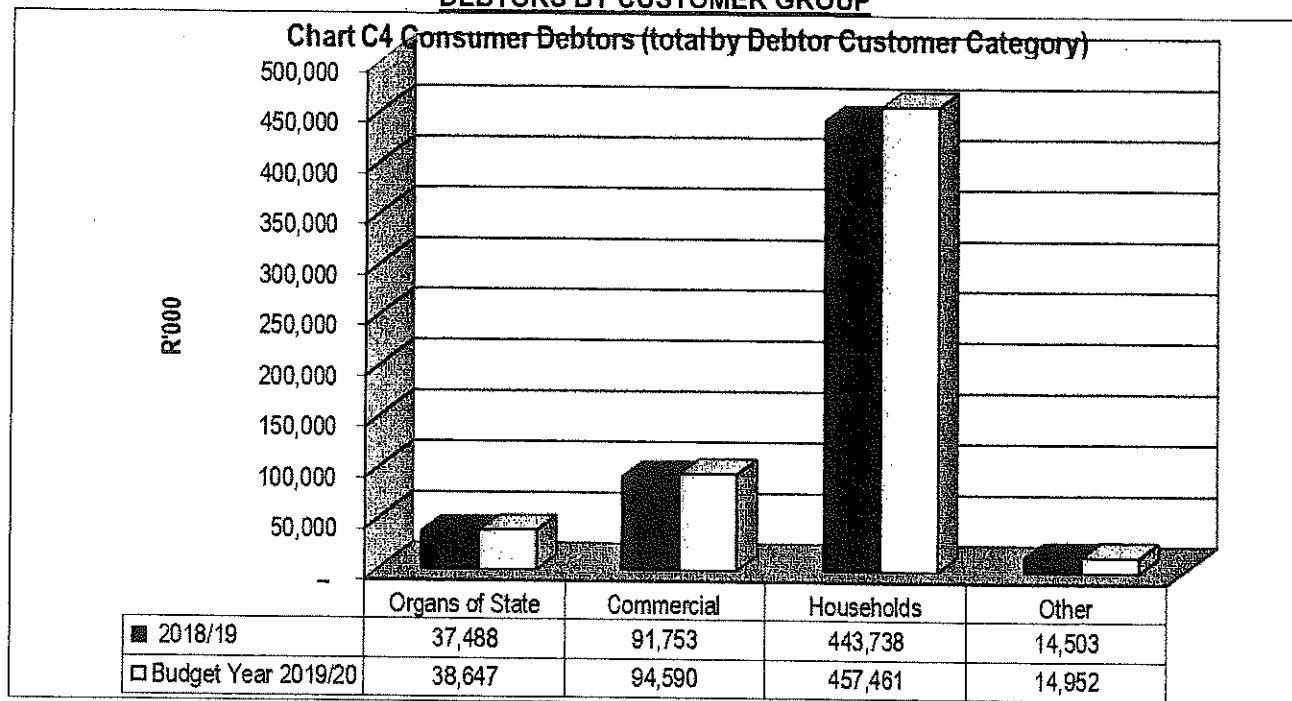
1.4 Outstanding Debtors

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 R605 650 788 as at December 2019 which has increased by 0.53% from November 2019 total R602 476 548 The consumer debtors amounted to R602 555 240

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

DEBTORS AGE ANALYSIS



DEBTORS BY CUSTOMER GROUP**Consumer Debtors Reconciliation**

| | |
|--|--------------------|
| Gross Opening Balance as at 31 December 2019 | 602 555 240 |
| Less Allowance for Impairment | 321 211 620 |
| Net Balance | 281 343 620 |

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 Recreation | 821.24 | -1,028.18 | 880.22 | 844.24 | 114.96 | - | - | - |
| Department of Education | 21,469.41 | 3,736.67 | 1,457.77 | 4,419.38 | 2,044.71 | 189.88 | 292.43 | 9,328.57 |
| Department of Education S20 | 17,578.37 | 6,397.67 | 4,679.26 | 4,629.05 | 1,872.39 | - | - | - |
| Department of Education S21 | 5,642,909.08 | 1,379,614.86 | 227,542.72 | 297,139.33 | 349,385.33 | 297,855.46 | 182,545.15 | 2,908,826.23 |
| Department of Health | 5,407,450.29 | 257,538.71 | 130,346.03 | 278,337.10 | 188,395.39 | 112,580.07 | 210,060.05 | 4,230,192.94 |
| Department of Housing | 529,371.27 | 4,720.59 | 4,720.59 | 3,984.96 | 3,485.55 | 3,485.55 | 3,852.95 | 505,121.08 |
| Department of Public Works National | 1,375,745.06 | 49,346.49 | -62,939.87 | 752,629.83 | 15,842.24 | 20,452.33 | 21,393.42 | 579,020.62 |
| Department of Public Works Provincial | 95,839.87 | 674.87 | 674.87 | 674.87 | 674.87 | 674.87 | 669.51 | 91,796.01 |
| Department of Social Welfare | 98,176.06 | -26,539.64 | 2,777.36 | 1,728.60 | 1,045.28 | 1,045.28 | 675.80 | 117,443.38 |
| Department of Transport | 343,691.07 | 116,507.69 | -212,468.10 | 90,397.58 | 10,379.59 | 6,455.86 | 31,678.27 | 300,740.18 |
| Harry Gwala DM | 5,104,032.55 | 317,897.67 | 272,479.27 | 94,993.28 | 281,561.41 | 273,868.76 | 273,868.76 | 3,589,363.40 |
| Ray Nkonyeni Municipality 2 | 10,391,111.11 | -2,152,849.46 | 912,687.30 | 1,928,781.33 | 740,210.97 | 509,303.76 | 583,247.07 | 7,869,730.14 |
| Telkom SA | 196,727.17 | 19,946.28 | 15,611.64 | 18,341.54 | 14,087.00 | 23,191.70 | 20,121.67 | 85,427.34 |
| Transnet | 471,647.96 | 59,130.24 | 71,113.75 | 93,671.05 | 39,903.74 | 24,387.29 | 21,667.32 | 161,774.57 |
| Umdoni LM | 5,970,045.23 | 392,606.24 | 490,983.83 | 345,032.97 | 248,358.84 | 505,805.76 | 353,173.66 | 3,634,083.93 |
| Umuziwabantu LM | 226,845.66 | 41,164.39 | 27,363.24 | 26,920.49 | 27,533.93 | 26,466.50 | 27,615.42 | 49,781.69 |
| Umkhumbi LM | -31,195.66 | 8,427.68 | 633.47 | 352.87 | 352.87 | 1,584.82 | 284.91 | -42,832.28 |
| | 35,862,265.74 | 477,292.77 | 1,888,553.35 | 3,942,878.47 | 1,925,249.07 | 1,807,347.89 | 1,731,146.39 | 24,089,797.80 |

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.

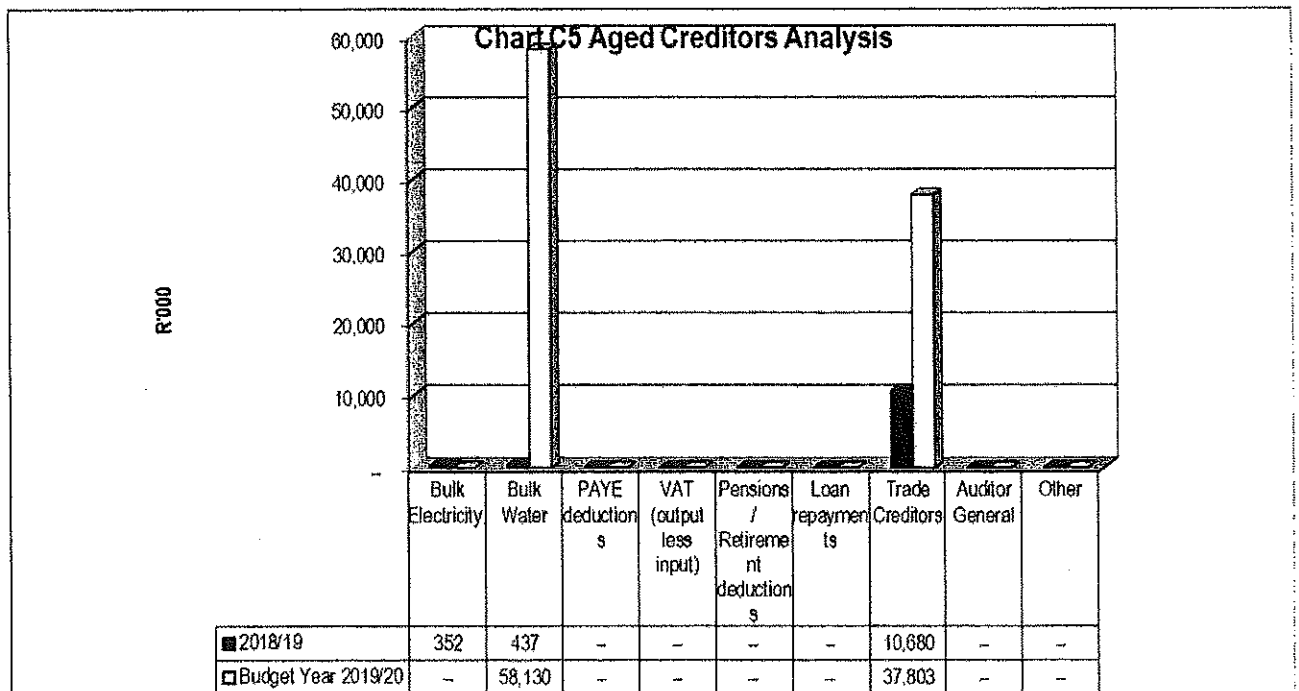
The following actions have been taken to Intensify the implementation of the credit control policy;

- 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 R95 933 128 as at the end of December 2019 which has decreased by 38% from November 2019 total of R154 725 707

Creditors Age Analysis



1.6. Investment Portfolio

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

| | |
|---|-----------------------|
| Total Investments at the beginning of the month | 253 790.98 |
| Add: Investments made | 104 216 778.85 |
| Less: Investments realised | |
| Investments as at the end of the month | 104 470 569.83 |

| December 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 | 0.00 | 5 000 000.00 | 5 000 000.00 |
| FNB | One Day Notice | Daily Call Account | 34 923.44 | 0.00 | 34 923.44 |
| NEDBANK | 30/60/90 day Notice | Daily Call Account | 0.00 | 20 000 000.00 | 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 | 130 097.76 | 43 238 536.56 | 43 368 634.32 |
| 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 | 88 461.83 | 978 242.29 | 1 066 704.12 |
| ABSA | One Day Notice | Daily Call Account | 307.95 | 0.00 | 307.95 |
| TOTAL | | | 253 790.78 | 104 216 778.85 | 104 470 569.83 |

UGU- INVESTMENT ACCOUNT-DECEMBER 2019

| | 30 | 60 | 90 | TOTAL |
|---------------|----------------------|----------------------|-------------|-----------------------|
| INVESTEC | 0.00 | 15 000 000.00 | | 15 000 000.00 |
| FNB | 0.00 | 5 000 000.00 | | 5 000 000.00 |
| 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 | 1 066 704.12 | | | 1 066 704.12 |
| MIG CALL ACC | 43 368 634.32 | | | 43 368 634.32 |
| ABSA CALL ACC | 307.95 | | | 307.95 |
| TOTAL | 64 470 569.83 | 40 000 000.00 | 0.00 | 104 470 569.83 |

2. MONTHLY WITHDRAWALS FROM MUNICIPAL BANK ACCOUNTS

| | | | |
|---|---|----------------|-----------------------|
| Computer Generated Cheques - Main Account | - | | 432 160.00 |
| Manual Cheque Book - Main Account | - | | 0.00 |
| Salary Cheques | - | | 77 247.79 |
| MIG | - | | 18 581 969.14 |
| Group life Scheme | | | 0.00 |
| Electronic Funds Transfer | - | Main Account | 91 094 276.60 |
| | - | Salary Account | 26 879 730.87 |
| | | | 137 065 384.40 |

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 |

P20

| | | | | | |
|----------|------|-----------|------------|-----------|---------------------|
| 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 | |

5. WITHDRAWALS FROM THE MUNICIPAL BANK ACCOUNTS IN TERMS OF SECTION 11 OF THE MFMA

5.1 Sub-Section 11 (1) (b) - To defray expenditure authorised in terms of section 26 (4).

MANAGEMENT RESPONSE

Budget 2015/16 was approved prior to start of budget year

5.2 Sub-Section 11 (1) (c) - To defray unforeseeable and unavoidable expenditure authorised in terms of section 29 (1).

INFORMATION

Section 29 - Unforeseen and unavoidable expenditure.

Sub-Section (1) - The mayor of a municipality may in emergency or other exceptional circumstances authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.

If applicable, the following information must be attached and included in the report:

Copy of authorization by the mayor.

Total of Current and/or Capital expenditure for that quarter.

Detail and reason for the unforeseen and unavoidable expenditure.

MANAGEMENT RESPONSE

No unforeseen and unavoidable expenditure authorised by the Mayor.

5.3 Sub-Section 11 (1) (d) - In the case of a bank account opened in terms of section 12, to make payments from the account in accordance with sub-section (4) of that section.

INFORMATION

Section 12 - Relief, charitable, trust or other funds.

Sub-Section (4) - Money in a separate account opened in terms of sub-section (2) may be withdrawn from the account without appropriation of an approved budget, but only-

- a) by or on the written authority of the accounting officer acting in accordance with decisions of the municipal council; and
- b) for the purposes for which, and subject to any conditions on which the fund was established or the money in the fund was donated.

If applicable, the following information must be attached and included in the report:

Name of account, type, purpose and amount paid.

Detail of payment.

Copy of written authority.

MANAGEMENT RESPONSE

Vil Return.

i.4 Sub-Section 11 (1) (e) - To pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state.

INFORMATION

If applicable, the following information must be included in the report:

Total amount of pay over for that quarter and reason.

- a) Money collected by the municipality on behalf of that person or organ of state by agreement.
- b) Any insurance or other payment received by the municipality for that person or organ of state.

MANAGEMENT RESPONSE

lil Return.

5.5 Sub-Section 11(1)(f) – To refund money incorrectly paid into a bank account.

INFORMATION

If applicable, the following information must be included in the report:

Schedule of refunds of amounts received in error. (Example)

| Date | Name | Amount | Reason |
|------------|-----------|------------|--------------------------|
| 2007-04-11 | P. Naidoo | R1 025.00 | Amount received in error |
| 2007-05-02 | PT Sabelo | R10 296.23 | Amount received in error |
| 2007-06-12 | R. Mafu | R70 000.00 | Amount received in error |

MANAGEMENT RESPONSE

Schedule of refunds of amounts received in error.

| <u>Refunds</u> | | <u>SEPTEMBER 2019</u> | |
|-----------------------|----------------------|------------------------------|-----------------------|
| <u>DATE</u> | <u>AMOUNT</u> | <u>NAME</u> | <u>REMARKS</u> |
| 11/10/2019 | 2 300.00 | M BOOI | Customer Error |
| 04/ 11/2019 | 1 000.00 | DINGAAN MTHIMKHULU | Customer Error |

REPORT PREPARED BY:


LONDIWE SOTSHEDÉ
ACTING GENERAL MANAGER: BTO

15.01.2020
DATE

DC21 Ugu - Table C1 Consolidated Monthly Budget Statement Summary - M06 December

| Description | 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 | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - |
| Service charges | 306,736 | 714,455 | 714,455 | 19,605 | 191,883 | 357,227 | (165,345) | -46% | 95,941 |
| Investment revenue | 7,847 | 3,238 | 3,238 | - | 16 | 1,619 | (1,603) | -99% | 8 |
| Transfers and subsidies | 450,465 | 555,095 | 547,890 | 154,843 | 375,065 | 273,945 | 101,120 | 37% | 187,533 |
| Other own revenue | 13,432 | 4,162 | 4,162 | 20,224 | 24,795 | 2,081 | 22,714 | 1092% | 12,397 |
| Total Revenue (excluding capital transfers and contributions) | 778,479 | 1,276,950 | 1,269,745 | 194,672 | 591,759 | 634,872 | (43,113) | -7% | 295,880 |
| Employee costs | 404,466 | 383,968 | 383,968 | 31,542 | 212,917 | 191,984 | 20,933 | 11% | 106,458 |
| Remuneration of Councillors | 9,440 | 14,091 | 14,091 | 7,888 | 11,668 | 7,046 | 4,623 | 66% | 5,834 |
| Depreciation & asset impairment | 240,631 | 50,349 | 50,349 | - | - | 25,175 | (25,175) | -100% | - |
| Finance charges | 10,576 | 1,857 | 1,857 | 811 | 5,821 | 929 | 4,892 | 527% | 2,911 |
| Materials and bulk purchases | 131,956 | 141,893 | 111,113 | 121 | 55,779 | 55,557 | 223 | 0% | 27,890 |
| Transfers and subsidies | 0 | 18,723 | 18,723 | 86 | 86 | 9,362 | (9,275) | -99% | 43 |
| Other expenditure | 404,342 | 582,455 | 534,544 | 13,071 | 167,538 | 267,272 | (99,734) | -37% | 83,769 |
| Total Expenditure | 1,201,410 | 1,193,337 | 1,114,646 | 53,518 | 453,809 | 557,323 | (103,514) | -19% | 226,905 |
| Surplus/(Deficit) | (422,931) | 83,613 | 155,098 | 141,154 | 137,950 | 77,549 | 60,401 | 78% | 68,975 |
| Transfers and subsidies - capital (monetary allocations) | 291,288 | 237,105 | 237,105 | 8,852 | 27,499 | 118,552 | (91,054) | -77% | 13,749 |
| Contributions & Contributed assets | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | (131,643) | 320,718 | 392,203 | 150,006 | 165,448 | 196,101 | (30,653) | -16% | 82,724 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | (131,643) | 320,718 | 392,203 | 150,006 | 165,448 | 196,101 | (30,653) | -16% | 82,724 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 291,960 | 286,805 | 254,755 | 21,691 | 127,143 | 127,377 | (235) | -0% | 63,571 |
| Capital transfers recognised | 282,684 | 237,105 | 237,105 | 21,691 | 126,969 | 118,552 | 8,417 | 7% | 63,484 |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 9,275 | 49,700 | 17,650 | - | 174 | 8,825 | (8,651) | -98% | 87 |
| Total sources of capital funds | 291,960 | 286,805 | 254,755 | 21,691 | 127,143 | 127,377 | (235) | -0% | 63,571 |
| Financial position | | | | | | | | | |
| Total current assets | 335,107 | 222,217 | 411,364 | | 516,980 | | | | 258,490 |
| Total non current assets | 4,803,756 | 4,192,655 | 4,753,951 | | 5,154,325 | | | | 2,577,162 |
| Total current liabilities | 519,465 | 216,819 | 786,293 | | 1,879,314 | | | | 939,657 |
| Total non current liabilities | 99,721 | 21,952 | 58,537 | | 94,831 | | | | 47,416 |
| Community wealth/Equity | 4,519,678 | 4,176,102 | 4,320,484 | | 3,697,160 | | | | 1,848,580 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 309,484 | 379,833 | 290,621 | 124,906 | 120,260 | 145,310 | 25,051 | 17% | 60,130 |
| Net cash from (used) investing | (275,465) | (352,123) | (254,420) | (21,638) | 9,158 | (127,210) | (136,369) | 107% | 4,579 |
| Net cash from (used) financing | (23,335) | (23,424) | (23,830) | (4,255) | (34,232) | (11,915) | 22,317 | -187% | (17,116) |
| Cash/cash equivalents at the month/year end | 62,593 | 56,195 | 74,963 | - | 138,724 | 68,778 | (69,946) | -102% | 91,131 |
| 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 | 33,763 | 23,169 | 22,224 | 18,150 | 17,194 | 14,738 | 85,878 | 390,534 | 605,651 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 14,905 | 3,849 | 22,386 | - | 22,495 | 15,415 | 14,680 | 2,204 | 95,933 |

DC21 Ugu - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M06 December

| 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 | | | | | | | | | | |
| <i>Governance and administration</i> | | - | 203,193 | 203,193 | 159,507 | 190,724 | 101,597 | 89,127 | 88% | 95,362 |
| Executive and council | | - | 5,073 | 5,073 | 396 | 1,992 | 2,537 | (544) | -21% | 996 |
| Finance and administration | | - | 198,120 | 198,120 | 159,111 | 188,732 | 99,060 | 89,671 | 91% | 94,366 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | - | 8,193 | 8,193 | - | - | 4,096 | (4,096) | -100% | - |
| Community and social services | | - | 8,193 | 8,193 | - | - | 4,096 | (4,096) | -100% | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | - | 98,788 | 98,788 | 29 | 25,804 | 49,394 | (23,590) | -48% | 12,902 |
| Planning and development | | - | 79,165 | 79,165 | 29 | 25,798 | 39,582 | (13,784) | -35% | 12,899 |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | 19,623 | 19,623 | - | 6 | 9,812 | (9,806) | -100% | 3 |
| <i>Trading services</i> | | 333,736 | 1,203,881 | 1,196,675 | 43,989 | 402,730 | 598,338 | (195,608) | -33% | 201,365 |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | 241,971 | 1,057,519 | 1,050,314 | 36,571 | 351,969 | 525,157 | (173,188) | -33% | 175,985 |
| Waste water management | | 91,765 | 146,362 | 146,362 | 7,418 | 50,761 | 73,181 | (22,420) | -31% | 25,380 |
| Waste management | | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 333,736 | 1,514,055 | 1,506,849 | 203,524 | 619,258 | 753,425 | (134,167) | -18% | 309,629 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | - | 349,512 | 343,242 | 16,543 | 144,313 | 171,621 | (27,308) | -16% | 72,157 |
| Executive and council | | - | 69,751 | 66,536 | 4,641 | 31,484 | 33,268 | (1,784) | -5% | 15,742 |
| Finance and administration | | - | 279,266 | 276,211 | 11,902 | 112,829 | 138,105 | (25,276) | -18% | 56,414 |
| Internal audit | | - | 495 | 495 | - | - | 248 | (248) | -100% | - |
| <i>Community and public safety</i> | | - | 16,042 | 17,442 | 800 | 2,637 | 8,721 | (6,084) | -70% | 1,318 |
| Community and social services | | - | 13,622 | 15,022 | - | 1,422 | 7,511 | (6,089) | -81% | 711 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | 1,350 | 1,350 | 800 | 1,200 | 675 | 525 | 78% | 600 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | 1,070 | 1,070 | - | 15 | 535 | (520) | -97% | 7 |
| <i>Economic and environmental services</i> | | - | 102,369 | 98,669 | 3,247 | 15,092 | 49,335 | (34,243) | -69% | 7,546 |
| Planning and development | | - | 83,010 | 80,660 | 3,247 | 15,008 | 40,330 | (25,322) | -63% | 7,504 |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | 19,359 | 18,009 | 0 | 84 | 9,005 | (8,921) | -99% | 42 |
| <i>Trading services</i> | | - | 725,414 | 680,034 | 32,928 | 291,768 | 340,017 | (48,249) | -14% | 145,884 |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | 612,735 | 568,955 | 29,571 | 265,937 | 284,477 | (18,541) | -7% | 132,968 |
| Waste water management | | - | 112,679 | 111,079 | 3,357 | 25,831 | 55,539 | (29,708) | -53% | 12,916 |
| Waste management | | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | - | 1,193,337 | 1,139,387 | 53,518 | 453,809 | 569,693 | (115,884) | -20% | 226,905 |
| Surplus/ (Deficit) for the year | | 333,736 | 320,718 | 367,462 | 150,006 | 165,448 | 183,731 | (18,283) | -10% | 82,724 |

DC21 Ugu - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

| Vote 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 | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - EXECUTIVE & COUNCIL | | - | 5,073 | 5,073 | 396 | 1,992 | 2,537 | (544) | -21.5% | 996 |
| Vote 2 - FINANCE & ADMINISTRATION | | - | 198,120 | 198,120 | 159,111 | 188,732 | 99,060 | 89,671 | 90.5% | 94,366 |
| Vote 3 - COMMUNITY AND SOCIAL SERVICES | | - | 8,193 | 8,193 | - | - | 4,096 | (4,096) | -100.0% | - |
| Vote 4 - PUBLIC SAFETY | | - | - | - | - | - | - | - | - | - |
| Vote 5 - HEALTH | | - | 79,165 | 79,165 | 29 | 25,798 | 39,582 | (13,784) | -34.8% | 12,899 |
| Vote 6 - ECONOMIC AND ENVIRONMENTAL SERVICES | | - | 19,623 | 19,623 | - | 6 | 9,812 | (9,806) | -99.9% | 3 |
| Vote 7 - ENVIRONMENTAL PROTECTION | | - | 1,057,519 | 1,050,314 | 36,571 | 350,737 | 525,157 | (174,420) | -33.2% | 175,369 |
| Vote 8 - WATER MANAGEMENT | | - | 146,362 | 146,362 | 7,418 | 50,761 | 73,181 | (22,420) | -30.6% | 25,380 |
| 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 | 1,506,849 | 203,524 | 618,025 | 753,425 | (135,399) | -18.0% | 309,013 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - EXECUTIVE & COUNCIL | | - | 69,751 | 66,536 | 4,641 | 31,484 | 33,268 | (1,784) | -5.4% | 15,742 |
| Vote 2 - FINANCE & ADMINISTRATION | | - | 279,761 | 276,706 | 11,902 | 112,829 | 138,353 | (25,524) | -18.4% | 56,414 |
| Vote 3 - COMMUNITY AND SOCIAL SERVICES | | - | 13,622 | 15,022 | - | 1,422 | 7,511 | (6,089) | -81.1% | 711 |
| Vote 4 - PUBLIC SAFETY | | - | 1,350 | 1,350 | 800 | 1,200 | 675 | 525 | 77.8% | 600 |
| Vote 5 - HEALTH | | - | 1,070 | 1,070 | - | 15 | 535 | (520) | -97.3% | 7 |
| Vote 6 - ECONOMIC AND ENVIRONMENTAL SERVICES | | - | 83,010 | 80,660 | 3,247 | 15,008 | 40,330 | (25,322) | -62.8% | 7,504 |
| Vote 7 - ENVIRONMENTAL PROTECTION | | - | 19,359 | 18,009 | 0 | 84 | 9,005 | (8,921) | -99.1% | 42 |
| Vote 8 - WATER MANAGEMENT | | - | 725,414 | 680,034 | 32,928 | 291,768 | 340,017 | (48,249) | -14.2% | 145,884 |
| Vote 9 - WASTE WATER MANAGEMENT | | - | 112,679 | 111,079 | 3,357 | 25,831 | 55,539 | (29,708) | -53.5% | 12,916 |
| 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 | 1,250,466 | 56,875 | 479,641 | 625,233 | (145,592) | -23.3% | 239,820 |
| Surplus/ (Deficit) for the year | 2 | - | 208,039 | 256,384 | 146,649 | 138,385 | 128,192 | 10,193 | 8.0% | 69,192 |

DC21 Ugu - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

| 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 | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | |
| Property rates | | | | | | | | - | | |
| Service charges - electricity revenue | | | | | | | | - | | |
| Service charges - water revenue | | 214,971 | 581,218 | 581,218 | 12,188 | 141,122 | 290,609 | (149,487) | -51% | 70,561 |
| Service charges - sanitation revenue | | 91,765 | 133,237 | 133,237 | 7,418 | 50,761 | 66,618 | (15,858) | -24% | 25,380 |
| Service charges - refuse revenue | | | | | | - | | - | | |
| Rental of facilities and equipment | | 2,205 | 740 | 740 | | 180 | 370 | (190) | -51% | 90 |
| Interest earned - external investments | | 7,847 | 3,238 | 3,238 | | 16 | 1,619 | (1,603) | -99% | 8 |
| Interest earned - outstanding debtors | | | 1,137 | 1,137 | 20,056 | 23,514 | 588 | 22,946 | 4037% | 11,757 |
| Dividends received | | | | | | | | - | | |
| Fines, penalties and forfeits | | 2 | 8 | 8 | | - | 4 | (4) | -100% | - |
| Licences and permits | | 91 | 500 | 500 | | - | 250 | (250) | -100% | - |
| Agency services | | | | | | | | - | | - |
| Transfers and subsidies | | 450,465 | 555,095 | 547,890 | 154,843 | 375,065 | 273,945 | 101,120 | 37% | 187,533 |
| Other revenue | | 11,134 | 1,778 | 1,778 | 168 | 1,100 | 889 | 211 | 24% | 550 |
| Gains on disposal of PPE | | | | | | | | - | | - |
| | | 778,479 | 1,276,950 | 1,269,745 | 194,672 | 591,759 | 634,872 | (43,113) | -7% | 295,880 |
| Total Revenue (excluding capital transfers and contributions) | | | | | | | | | | |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 404,466 | 383,968 | 383,968 | 31,542 | 212,917 | 191,984 | 20,933 | 11% | 106,458 |
| Remuneration of councillors | | 9,440 | 14,091 | 14,091 | 7,888 | 11,668 | 7,046 | 4,623 | 66% | 5,834 |
| Debt impairment | | | - | - | | - | - | - | | - |
| Depreciation & asset impairment | | 240,631 | 50,349 | 50,349 | | - | 25,175 | (25,175) | -100% | - |
| Finance charges | | 10,576 | 1,857 | 1,857 | 811 | 5,821 | 929 | 4,892 | 527% | 2,911 |
| Bulk purchases | | 131,956 | 130,625 | 99,845 | 120 | 54,866 | 49,923 | 4,943 | 10% | 27,433 |
| Other materials | | - | 11,268 | 11,268 | 0 | 913 | 5,634 | (4,721) | -84% | 457 |
| Contracted services | | 190,148 | 205,812 | 201,262 | 3,200 | 111,043 | 100,631 | 10,412 | 10% | 55,521 |
| Transfers and subsidies | | 0 | 18,723 | 18,723 | 86 | 86 | 9,362 | (9,275) | -99% | 43 |
| Other expenditure | | 185,427 | 376,642 | 333,282 | 9,417 | 53,238 | 166,641 | (113,403) | -68% | 26,619 |
| Loss on disposal of PPE | | 28,766 | | - | 453 | 3,257 | - | 3,257 | #DIV/0! | 1,629 |
| | | 1,201,410 | 1,193,337 | 1,114,646 | 53,518 | 453,809 | 557,323 | (103,514) | -19% | 226,905 |
| Total Expenditure | | | | | | | | | | |
| Surplus/(Deficit) | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) | | (422,931) | 83,613 | 155,098 | 141,154 | 137,950 | 77,549 | 60,401 | 0 | 68,975 |
| (National / Provincial and District) | | 291,288 | 237,105 | 237,105 | 8,852 | 27,499 | 118,552 | (91,054) | (0) | 13,749 |
| Transfers and subsidies - capital (monetary allocations) | | | | | | | | | | |
| (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | | | | | | | - | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | - | | |
| Surplus/(Deficit) after capital transfers & contributions | | (131,643) | 320,718 | 392,203 | 150,006 | 165,448 | 196,101 | | | 82,724 |
| Taxation | | | | | | | | - | | |
| Surplus/(Deficit) after taxation | | (131,643) | 320,718 | 392,203 | 150,006 | 165,448 | 196,101 | | | 82,724 |
| Attributable to minorities | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | (131,643) | 320,718 | 392,203 | 150,006 | 165,448 | 196,101 | | | 82,724 |
| Share of surplus/ (deficit) of associate | | | | | | | | | | |
| Surplus/ (Deficit) for the year | | (131,643) | 320,718 | 392,203 | 150,006 | 165,448 | 196,101 | | | 82,724 |

DC21 Ugu - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M06 December

| Vote 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 | | | | | | | | | |
| 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 | 500 | - | - | 250 | (250) | -100% | - |
| Vote 2 - FINANCE & ADMINISTRATION | | 9,275 | 26,000 | 6,300 | - | 174 | 3,150 | (2,976) | -94% | 87 |
| Vote 3 - COMMUNITY AND SOCIAL SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 4 - PUBLIC SAFETY | | - | - | - | - | - | - | - | - | - |
| Vote 5 - HEALTH | | - | - | - | - | - | - | - | - | - |
| Vote 6 - ECONOMIC AND ENVIRONMENTAL SERVICES | | - | 753 | 253 | - | - | 127 | (127) | -100% | - |
| Vote 7 - ENVIRONMENTAL PROTECTION | | - | - | - | - | - | - | - | - | - |
| Vote 8 - WATER MANAGEMENT | | 266,969 | 213,565 | 207,065 | 19,950 | 110,531 | 103,533 | 6,998 | 7% | 55,265 |
| Vote 9 - WASTE WATER MANAGEMENT | | 25,715 | 45,986 | 40,636 | 1,741 | 16,438 | 20,318 | (3,880) | -19% | 8,219 |
| 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 | 291,960 | 286,805 | 254,755 | 21,691 | 127,143 | 127,377 | (235) | 0% | 63,571 |
| Total Capital Expenditure | | 291,960 | 286,805 | 254,755 | 21,691 | 127,143 | 127,377 | (235) | 0% | 63,571 |
| 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 | | 282,684 | 237,105 | 237,105 | 21,691 | 126,969 | 118,552 | 8,417 | 7% | 63,484 |
| Provincial Government | | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 282,684 | 237,105 | 237,105 | 21,691 | 126,969 | 118,552 | 8,417 | 7% | 63,484 |
| Borrowing | | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 9,275 | 49,700 | 17,650 | - | 174 | 8,825 | (8,651) | -98% | 87 |
| Total Capital Funding | 6 | 291,960 | 286,805 | 254,755 | 21,691 | 127,143 | 127,377 | (235) | 0% | 63,571 |

References

- 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).
- Include capital component of PPP unitary payment
- Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
- 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 - M06 December

| Description | Ref | 2018/19 | Budget Year 2019/20 | | | |
|--|----------|------------------|---------------------|------------------|------------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash | | 58,633 | | | 34,254 | 17,127 |
| Call investment deposits | | | 4,286 | 74,963 | 104,471 | 52,235 |
| Consumer debtors | | 163,206 | 105,351 | 187,235 | 292,068 | 146,034 |
| Other debtors | | 102,941 | 105,178 | 141,764 | 68,372 | 34,186 |
| Current portion of long-term receivables | | 21 | 30 | 30 | 3,440 | 1,720 |
| Inventory | | 10,306 | 7,372 | 7,372 | 14,376 | 7,188 |
| Total current assets | | 335,107 | 222,217 | 411,364 | 516,980 | 258,490 |
| Non current assets | | | | | | |
| Long-term receivables | | 334 | 85 | 85 | 2,449 | 1,225 |
| Investments | | | | | (24) | (12) |
| Investment property | | 40,999 | 43,049 | 45,734 | 31,650 | 15,825 |
| Investments in Associate | | | | | | - |
| Property, plant and equipment | | 4,748,977 | 4,149,521 | 4,693,829 | 5,110,702 | 2,555,351 |
| Biological | | | | | | - |
| Intangible | | 9,486 | | 14,304 | 9,547 | 4,774 |
| Other non-current assets | | 3,960 | | | 0 | 0 |
| Total non current assets | | 4,803,756 | 4,192,655 | 4,753,951 | 5,154,325 | 2,577,162 |
| TOTAL ASSETS | | 5,138,863 | 4,414,872 | 5,165,314 | 5,671,304 | 2,835,652 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | | | | | - |
| Borrowing | | 39 | 20,511 | 20,511 | 24,200 | 12,100 |
| Consumer deposits | | 21,664 | 22,139 | 22,139 | 21,750 | 10,875 |
| Trade and other payables | | 442,568 | 140,200 | 709,674 | 1,777,445 | 888,723 |
| Provisions | | 55,194 | 33,968 | 33,968 | 55,919 | 27,960 |
| Total current liabilities | | 519,465 | 216,819 | 786,293 | 1,879,314 | 939,657 |
| Non current liabilities | | | | | | |
| Borrowing | | 60,837 | 52 | 36,638 | 89,652 | 44,826 |
| Provisions | | 38,884 | 21,900 | 21,900 | 5,179 | 2,590 |
| Total non current liabilities | | 99,721 | 21,952 | 58,537 | 94,831 | 47,416 |
| TOTAL LIABILITIES | | 619,185 | 238,770 | 844,830 | 1,974,145 | 987,072 |
| NET ASSETS | 2 | 4,519,678 | 4,176,102 | 4,320,484 | 3,697,160 | 1,848,580 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 4,519,678 | 4,176,102 | 4,320,484 | 3,697,160 | 1,848,580 |
| Reserves | | | | | | |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 4,519,678 | 4,176,102 | 4,320,484 | 3,697,160 | 1,848,580 |

DC21 Ugu - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M06 December

| 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 | | 304,149 | 429,356 | 584,094 | 32,160 | 202,152 | 292,047 | (89,894) | -31% | 101,076 |
| Other revenue | | | 3,643 | 3,025 | 255 | 1,276 | 1,512 | (236) | -16% | 638 |
| Government - operating | | 464,892 | 487,603 | 472,603 | 154,288 | 355,491 | 236,302 | 119,190 | 50% | 177,746 |
| Government - capital | | 291,288 | 276,038 | 291,038 | 62,000 | 214,103 | 145,519 | 68,584 | 47% | 107,052 |
| Interest | | 9,532 | 4,284 | 4,168 | 384 | 2,868 | 2,084 | 784 | 38% | 1,434 |
| Dividends | | | - | - | | | | - | | |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (404,181) | (800,511) | (1,043,726) | (121,948) | (650,554) | (521,863) | 128,691 | -25% | (325,277) |
| Finance charges | | (10,576) | (1,857) | (1,857) | (764) | (3,609) | (929) | 2,681 | -289% | (1,805) |
| Transfers and Grants | | (345,621) | (18,723) | (18,723) | (1,468) | (1,468) | (9,362) | (7,893) | 84% | (734) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 309,484 | 379,833 | 290,621 | 124,906 | 120,280 | 145,310 | 25,051 | 17% | 60,130 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | (275,465) | - | | | - | - | - | | - |
| Decrease (Increase) in non-current debtors | | | 618 | 334 | 13 | 24,186 | 167 | 24,018 | 14380% | 12,093 |
| Decrease (Increase) other non-current receivables | | | - | | | - | - | - | | - |
| Decrease (Increase) in non-current investments | | | - | | 39 | 64,474 | - | 64,474 | #DIV/0! | 32,237 |
| Payments | | | | | | | | | | |
| Capital assets | | | (352,741) | (254,755) | (21,691) | (79,502) | (127,377) | (47,876) | 38% | (39,751) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (275,465) | (352,123) | (254,420) | (21,638) | 9,158 | (127,210) | (136,369) | 107% | 4,579 |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | | - | | 8 | 19 | - | 19 | #DIV/0! | 10 |
| Borrowing long term/refinancing | | | - | | | - | - | - | | - |
| Increase (decrease) in consumer deposits | | | 881 | 475 | | 20,751 | 238 | 20,513 | 8632% | 10,376 |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (23,335) | (24,306) | (24,306) | (4,262) | (55,003) | (12,153) | 42,850 | -353% | (27,501) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (23,335) | (23,424) | (23,830) | (4,255) | (34,232) | (11,915) | 22,317 | -187% | (17,116) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 10,684 | 4,286 | 12,370 | 99,013 | 95,186 | 6,185 | | | 47,593 |
| Cash/cash equivalents at beginning: | | 51,909 | 51,909 | 62,593 | | 43,538 | 62,593 | | | 43,538 |
| Cash/cash equivalents at month/year end: | | 62,593 | 56,195 | 74,963 | | 138,724 | 68,778 | | | 91,131 |

DC21 Ugu - Supporting Table SC1 Material variance explanations - M06 December

| Ref | Description | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|-----|--|---|--|--|
| 1 | R thousands <u>Revenue By Source</u> Service charges - water revenue Service charges - sanitation revenue Rental of facilities and equipment Transfers recognised - operational | (149,467) (15,858) (190) 101,120 | is causing the negative variance the service charges is causing the negative variance the service charges Not material will be incorporated in the adjustments budget of the municipality in February 2020 | To implement the data cleansing projects in the billing module To implement the data cleansing projects in the billing module Not applicable municipality |
| 2 | <u>Expenditure By Type</u> Employee related costs Finance charges Bulk purchases Contracted services Transfers and grants Other expenditure | 20,933 4,892 4,943 10,412 (9,275) (113,403) | to the ageing infrastructure penalties and interests for late payments droughty season and do other emergency work challenges and minimising the expenditure of the adopted budget. | To implement the cost-containment measures of the municipality To improve the revenue collection of the municipality adjustments budget To implement the cost-containment measures of the municipality To improve the revenue collection of the municipality To improve the revenue collection of the municipality |
| 3 | <u>Capital Expenditure</u> Water Waste water management Environmental protection Planning and development Budget and treasury office Corporate services Municipal Manager, Town Secretary and Chief Executive Officer | 6,998 (3,880) (127) (500) (2,476) (250) | budget budget Not material Not material budget Not material | To rectify the project re-prioritisation in the adjustments budget To rectify the project re-prioritisation in the adjustments budget Not applicable Not applicable To rectify the project re-prioritisation in the adjustments budget Not applicable |
| 4 | <u>Financial Position</u> Cash Consumer debtors Other debtors Property, plant and equipment Consumer deposits Trade and other payables Borrowing Accumulated Surplus/(Deficit) | 292,068 68,372 5,110,702 292,068 1,777,445 24,200 3,697,160 | This relates to debtors for the municipal services This relates to debtors for other services This relates to the carrying value municipality's non-current assets This relates to monies held by the municipality on consumer account as security against the outstanding This relates to the monies owed to the service providers for the operational needs of the municipality This relates to the monies owed to the finance service providers for the capital needs of the municipality This relates to the net assets or the community wealth of the municipality | N/A N/A N/A N/A N/A N/A N/A |
| 5 | <u>Cash Flow</u> Ratepayers and other Government - operating Government - capital Interest Capital assets Increase (decrease) in consumer deposits Repayment of borrowing | (89,894) 119,190 68,584 784 (47,876) 20,513 42,850 | The municipality is undercollecting from the service debtors due to the discrepancies of the data in the The municipality has realised more grant incomes due to the rollovers that will only be incorporated in The municipality has realised more grant incomes due to the rollovers that will only be incorporated in Not material The municipality is unable to pay creditors for the internally funded projects due to the cash flow challenge The municipality has collected more deposits from new connections This relates to the repayment of monies borrowed to implement the capital projects of the municipality | To improve the revenue collection of the municipality To include the rollover grants in the adjustments budget of the municipality To include the rollover grants in the adjustments budget of the municipality N/A To improve the revenue collection of the municipality To revise the allocation during the adjustments budget N/A |
| 6 | <u>Measureable performance</u> | | | |
| 7 | <u>Municipal Entities</u> | | | |

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

| 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 |
| <u>Borrowing Management</u> | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | | -1.1% | 4.4% | 4.7% | 1.3% | 3.9% |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Safety of Capital</u> | | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | | 11.1% | 3.8% | 17.7% | 51.2% | 51.2% |
| Gearing | Long Term Borrowing/ Funds & Reserves | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Liquidity</u> | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1 | 64.5% | 102.5% | 52.3% | 27.5% | 27.5% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 11.3% | 2.0% | 9.5% | 7.4% | 7.4% |
| <u>Revenue Management</u> | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | | | | | | |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | | 34.2% | 16.5% | 25.9% | 61.9% | 61.9% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Creditors Management</u> | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | | | | | | |
| <u>Funding of Provisions</u> | | | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | | | |
| <u>Other Indicators</u> | | | | | | | |
| 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 | | 52.0% | 30.1% | 30.2% | 36.0% | 36.0% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | | 32.3% | 4.1% | 4.1% | 1.0% | 3.0% |
| <u>IDP regulation financial viability indicators</u> | | | | | | | |
| 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 - M06 December

| Description | | Budget Year 2019/20 | | | | | | | | | | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts I.t.o Council Policy |
|---|--|---------------------|-----------|------------|------------|-------------|--------------|--------------|--------------|----------|---------|--|---|
| | | NT Code | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Days | 151-180 Days | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days | |
| R thousands | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | | 1200 | 27,623 | 19,480 | 18,689 | 14,985 | 14,434 | 12,254 | 73,212 | 339,306 | 519,992 | 454,200 | |
| Trade and Other Receivables from Exchange Transactions - Electricity | | 1300 | - | - | - | - | - | - | - | - | - | - | |
| Trade and Other Receivables from Exchange Transactions - Property Rates | | 1400 | - | - | - | - | - | - | - | - | - | - | |
| Receivables from Non-exchange Transactions - Waste Water Management | | 1500 | 8,013 | 4,774 | 4,533 | 3,666 | 3,176 | 2,998 | 15,083 | 38,377 | 80,621 | 63,300 | |
| Receivables from Exchange Transactions - Waste Management | | 1600 | - | - | - | - | - | - | - | - | - | - | |
| Receivables from Exchange Transactions - Property Rental Debtors | | 1700 | - | - | - | - | - | - | - | - | - | - | |
| Interest on Arrear Debtor Accounts | | 1810 | - | - | - | - | - | - | - | 1,941 | 1,941 | 1,941 | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | | 1820 | - | - | - | - | - | - | - | - | - | - | |
| Other | | 1900 | (1,874) | (1,085) | (998) | (501) | (416) | (524) | (2,417) | 10,911 | 3,096 | 7,053 | |
| Total By Income Source | | 2000 | 33,763 | 23,169 | 22,224 | 18,150 | 17,194 | 14,738 | 85,878 | 390,534 | 605,551 | 526,495 | - |
| 2018/19 - totals only | | | 26,235 | 30,325 | 19,524 | 29,036 | 11,133 | 7,092 | 112,196 | 285,234 | 520,776 | 444,692 | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | | 2200 | 3,453 | 1,981 | 2,437 | 1,731 | 1,877 | 1,756 | 11,238 | 14,175 | 38,647 | 30,776 | |
| Commercial | | 2300 | 9,636 | 4,722 | 3,991 | 3,547 | 3,298 | 2,602 | 14,260 | 52,534 | 94,590 | 76,242 | |
| Households | | 2400 | 20,674 | 16,463 | 15,793 | 12,872 | 12,019 | 10,379 | 60,351 | 308,910 | 457,461 | 404,531 | |
| Other | | 2500 | 1 | 3 | 3 | 0 | 0 | 1 | 28 | 14,916 | 14,952 | 14,945 | |
| Total By Customer Group | | 2600 | 33,763 | 23,169 | 22,224 | 18,150 | 17,194 | 14,738 | 85,878 | 390,534 | 605,551 | 526,495 | - |

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

| Description | NT Code | Budget Year 2019/20 | | | | | | | | |
|---|---------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|--------|
| | | 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 |
| R thousands | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | |
| Bulk Electricity | 0100 | - | - | - | - | - | - | - | - | - |
| Bulk Water | 0200 | - | - | 21,794 | - | 21,143 | 15,193 | - | - | 58,130 |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | 14,905 | 3,849 | 592 | - | 1,351 | 222 | 14,680 | 2,204 | 37,803 |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 14,905 | 3,849 | 22,386 | - | 22,495 | 15,415 | 14,680 | 2,204 | 95,933 |

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

| DC21 Ugu - Supporting Table SCS Monthly Budget Statement - Investment portfolio - wuo December | | | | | | | | | | | | | | | |
|--|-----|----------------------|--------|--------------------|-----------------------------|---------------------------------|-----------------|-------------------------|----------------------|---------------------------|-----------------|-------------------------|------------------------------------|-------------------|-----------------|
| Investments by maturity Name of institution & investment ID | Ref | Period of Investment | | Type of Investment | Capital Guarantee (Yes/ No) | Variable or Fixed interest rate | Interest Rate * | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
| | | Yrs | Months | | | | | | | | | | | | |
| R thousands | | | | | | | | | | | | | | | |
| Municipality | | | | | | | | | | | | | | | |
| FNB Investment | | | | | | | | | | | - | | | 5,000 | 5,000 |
| First National Bank | | | | | | | | | | | 35 | | | 20,000 | 35 |
| NEDBank | | | | | | | | | | | - | | | 15,000 | 20,000 |
| Investec | | | | | | | | | | | - | | | 43,239 | 15,000 |
| ABSA Bank CALL MIG | | | | | | | | | | | 130 | | | 20,000 | 43,369 |
| STD Investment | | | | | | | | | | | - | | | 20,000 | 20,000 |
| ABSA Bank CALL | | | | | | | | | | | 88 | | | 978 | 1,067 |
| Jazz | | | | | | | | | | | - | | | - | - |
| ABSA | | | | | | | | | | | 0 | | | 0 | 0 |
| | | | | | | | | | | | - | | | - | - |
| Municipality sub-total | | | | | | | | | | | 254 | | | 104,217 | 104,471 |
| Entities | | | | | | | | | | | 10 | | | | 10 |
| ABSA Call Investment Account - Main | | | | | | | | | | | 2,278 | | | | 2,278 |
| ABSA Call Investment Account - NSNP | | | | | | | | | | | | | | | |
| Entities sub-total | | | | | | | | | | | 2,287 | | | - | 2,287 |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | | | | | | | 2,541 | | | 104,217 | 106,758 |

References

1. List investments in expiry date order
2. List investments in expiry date order
3. If 'variable' is selected in column F, input interest rate range
4. Withdrawals to be entered as negative

DC21 Ugu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

| 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 | | | | | | | | | | |
| RECEIPTS: | 1,2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 443,619 | 472,053 | 472,053 | 154,281 | 354,140 | 236,027 | 156,629 | 66.4% | 177,070 |
| Local Government Equitable Share | | 360,637 | 381,008 | 381,008 | 154,281 | 347,133 | 190,504 | 156,629 | 82.2% | 173,567 |
| RSC Levy Replacement | | 75,204 | 81,836 | 81,836 | | - | 40,918 | | | - |
| Finance Management | | 1,865 | 1,865 | 1,865 | | 1,865 | 933 | | | 933 |
| EPWP Incentive | | 3,250 | 4,523 | 4,523 | | 3,167 | 2,262 | | | 1,584 |
| Rural Roads Asset Management Systems Grant | | 2,663 | 2,821 | 2,821 | | 1,975 | 1,411 | | | 988 |
| | 3 | | | | | | | - | | |
| | | | | | | | | - | | |
| | | | | | | | | - | | |
| | | | | | | | | - | | |
| Other transfers and grants [insert description] | | | | | | | | - | | |
| Provincial Government: | | 400 | 550 | 550 | - | - | 275 | (275) | -100.0% | - |
| Development Planning Shared Service | | 400 | 550 | 550 | | - | 275 | (275) | -100.0% | - |
| | 4 | | | | | | | - | | |
| | | | | | | | | - | | |
| Other transfers and grants [insert description] | | | | | | | | - | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | - | | |
| | | | | | | | | - | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | - | | |
| | | | | | | | | - | | |
| Total Operating Transfers and Grants | 5 | 444,019 | 472,603 | 472,603 | 154,281 | 354,140 | 236,302 | 156,354 | 66.2% | 177,070 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 290,888 | 291,038 | 291,038 | 62,000 | 191,000 | 145,519 | 35,481 | 24.4% | 95,500 |
| Municipal Infrastructure Grant (MIG) | | 235,888 | 241,038 | 241,038 | 62,000 | 156,000 | 120,519 | 35,481 | 29.4% | 78,000 |
| Water Services Infrastructure Grant | | 55,000 | 50,000 | 50,000 | | 35,000 | 25,000 | | | 17,500 |
| | | | | | | | | - | | |
| | | | | | | | | - | | |
| | | | | | | | | - | | |
| | | | | | | | | - | | |
| Other capital transfers [insert description] | | | | | | | | - | | |
| Provincial Government: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | - | | |
| | | | | | | | | - | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | - | | |
| | | | | | | | | - | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | - | | |
| | | | | | | | | - | | |
| Total Capital Transfers and Grants | 5 | 290,888 | 291,038 | 291,038 | 62,000 | 191,000 | 145,519 | 35,481 | 24.4% | 95,500 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 734,907 | 763,641 | 763,641 | 216,281 | 545,140 | 381,821 | 191,835 | 50.2% | 272,570 |

DC21 Ugu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

| Description | | Ref | 2018/19 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | Budget Year 2019/20 | | | | |
|---|--|-----|-------------------------------|--------------------|--------------------|-------------------|---------------------|-----------------|----------------------|-----------------------|---------|
| | | | | | | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast | |
| R thousands | | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | | |
| National Government: | | | 443,619 | 487,053 | 487,053 | 39,021 | 195,374 | 243,527 | (48,152) | -19.8% | 97,687 |
| Local Government Equitable Share | | | 360,637 | 381,008 | 381,008 | 31,751 | 158,753 | 190,504 | (31,751) | -16.7% | 79,377 |
| RSC Levy Replacement | | | 75,204 | 81,836 | 81,836 | 6,820 | 34,098 | 40,918 | (6,820) | -16.7% | 17,049 |
| Finance Management | | | 1,865 | 1,865 | 1,865 | 55 | 273 | 933 | (659) | -70.7% | 137 |
| EPWP Incentive | | | 3,250 | 4,523,000 | 4,523 | 396 | 2,249 | 2,262 | (13) | -0.6% | 1,124 |
| Rural Roads Asset Management Systems Grant | | | 2,663 | 2,821 | 2,821 | | - | 1,411 | (1,411) | -100.0% | - |
| Municipal Infrastructure Grant | | | | 15,000 | 15,000 | | - | 7,500 | (7,500) | -100.0% | - |
| Other transfers and grants [insert description] | | | | | | | - | - | - | - | - |
| Provincial Government: | | | 400 | 550 | 550 | - | - | 275 | (275) | -100.0% | - |
| Development Planning Shared Service | | | 400 | 550 | 550 | | - | 275 | (275) | -100.0% | - |
| | | | | | | | | - | - | - | - |
| | | | | | | | | - | - | - | - |
| | | | | | | | | - | - | - | - |
| Other transfers and grants [insert description] | | | | | | | | - | - | - | - |
| District Municipality: | | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | - | - | - | - |
| [insert description] | | | | | | | | - | - | - | - |
| Other grant providers: | | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | - | - | - | - |
| [insert description] | | | | | | | | - | - | - | - |
| Total operating expenditure of Transfers and Grants: | | | 444,019 | 487,803 | 487,803 | 39,021 | 195,374 | 243,802 | (48,427) | -19.9% | 97,687 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | | |
| National Government: | | | 290,888 | 276,038 | 276,038 | 22,892 | 89,792 | 138,019 | (48,227) | -34.9% | 44,896 |
| Municipal Infrastructure Grant (MIG) | | | 235,888 | 226,038 | 226,038 | 14,040 | 69,082 | 113,019 | (43,937) | -38.9% | 34,541 |
| Water Services Infrastructure Grant | | | 55,000 | 50,000 | 50,000 | 8,862 | 20,710 | 25,000 | (4,290) | -17.2% | 10,355 |
| | | | | | | | | - | - | - | - |
| | | | | | | | | - | - | - | - |
| Other capital transfers [insert description] | | | | | | | | - | - | - | - |
| Provincial Government: | | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | - | - | - | - |
| | | | | | | | | - | - | - | - |
| District Municipality: | | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | - | - | - | - |
| | | | | | | | | - | - | - | - |
| Other grant providers: | | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | - | - | - | - |
| | | | | | | | | - | - | - | - |
| Total capital expenditure of Transfers and Grants | | | 290,888 | 276,038 | 276,038 | 22,892 | 89,792 | 138,019 | (48,227) | -34.9% | 44,896 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | | 734,907 | 763,841 | 763,841 | 61,913 | 285,166 | 381,821 | (96,655) | -25.3% | 142,583 |

DC21 Ugu - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

| Description | Ref | Budget Year 2019/20 | | | | |
|---|-----|---------------------------|----------------|---------------|--------------|----------------|
| | | Approved Rollover 2018/19 | Monthly actual | YearTD actual | YTD variance | YTD variance % |
| R thousands | | | | | | |
| EXPENDITURE | | | | | | |
| Operating expenditure of Approved Roll-overs | | | | | | |
| National Government: | | 20,237 | - | - | 20,237 | 100.0% |
| Local Government Equitable Share | | | | | - | |
| RSC Levy Replacement | | | | | - | |
| Finance Management | | | | | - | |
| EPWP Incentive | | | | | - | |
| Rural Roads Asset Management Systems Grant | | | | | - | |
| Municipal Drought Relief | | 20,237 | | | 20,237 | 100.0% |
| Other transfers and grants [insert description] | | | | | - | |
| Provincial Government: | | - | - | - | - | |
| Development Planning Shared Service | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Other transfers and grants [insert description] | | | | | - | |
| District Municipality: | | - | - | - | - | |
| | | | | | - | |
| [insert description] | | | | | - | |
| Other grant providers: | | - | - | - | - | |
| | | | | | - | |
| [insert description] | | | | | - | |
| Total operating expenditure of Approved Roll-overs | | 20,237 | - | - | 20,237 | 100.0% |
| Capital expenditure of Approved Roll-overs | | | | | | |
| National Government: | | - | - | - | - | |
| Municipal Infrastructure Grant (MIG) | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Other capital transfers [insert description] | | | | | - | |
| Provincial Government: | | - | - | - | - | |
| | | | | | - | |
| | | | | | - | |
| District Municipality: | | - | - | - | - | |
| | | | | | - | |
| | | | | | - | |
| Other grant providers: | | - | - | - | - | |
| | | | | | - | |
| | | | | | - | |
| Total capital expenditure of Approved Roll-overs | | - | - | - | - | |
| TOTAL EXPENDITURE OF APPROVED ROLL-OVERS | | 20,237 | - | - | 20,237 | 100.0% |

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

| Summary of Employee and Councillor remuneration | Ref | 2018/19 | | Adjusted Budget | Monthly actual | Budget Year 2019/20 | | | | |
|---|-----|-----------------|-----------------|-----------------|----------------|---------------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | | | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 6,637 | 5,340 | 5,340 | 557 | 2,762 | 2,670 | 92 | 3% | 1,381 |
| Pension and UIF Contributions | | 86 | 282 | 282 | - | - | 141 | (141) | -100% | - |
| Medical Aid Contributions | | - | 238 | 238 | - | - | 119 | (119) | -100% | - |
| Motor Vehicle Allowance | | 2,188 | 3,005 | 3,005 | 174 | 871 | 1,503 | (631) | -42% | 436 |
| Cellphone Allowance | | 529 | 1,074 | 1,074 | 59 | 332 | 537 | (205) | -38% | 166 |
| Housing Allowances | | - | 2,404 | 2,404 | - | - | 1,202 | (1,202) | -100% | - |
| Other benefits and allowances | | - | 46 | 46 | - | - | 23 | (23) | -100% | - |
| Sub Total - Councillors | | 9,440 | 12,389 | 12,389 | 790 | 3,966 | 6,194 | (2,229) | -36% | 1,983 |
| % increase | 4 | | 31.2% | 31.2% | | | | | | -79.6% |
| Senior Managers of the Municipality | 3 | | | | | | | | | |
| Basic Salaries and Wages | | 3,458 | 4,736 | 4,736 | - | - | 2,368 | (2,368) | -100% | - |
| Pension and UIF Contributions | | 150 | 730 | 730 | - | - | 365 | (365) | -100% | - |
| Medical Aid Contributions | | - | 232 | 232 | - | - | 116 | (116) | -100% | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | 401 | 401 | - | - | 200 | (200) | -100% | - |
| Motor Vehicle Allowance | | 1,181 | 1,779 | 1,779 | - | - | 890 | (890) | -100% | - |
| Cellphone Allowance | | 56 | 82 | 82 | - | - | 41 | (41) | -100% | - |
| Housing Allowances | | 545 | 199 | 199 | - | - | 100 | (100) | -100% | - |
| Other benefits and allowances | | 14 | 51 | 51 | - | - | 25 | (25) | -100% | - |
| Payments in lieu of leave | | - | 100 | 100 | - | - | 50 | (50) | -100% | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | 5,404 | 8,311 | 8,311 | - | - | 4,155 | (4,155) | -100% | - |
| % increase | 4 | | 53.8% | 53.8% | | | | | | - |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 254,343 | 228,908 | 228,908 | 23,874 | 151,049 | 114,454 | 36,595 | 32% | 75,525 |
| Pension and UIF Contributions | | 42,505 | 32,814 | 32,814 | 133 | 805 | 16,407 | (15,602) | -95% | 402 |
| Medical Aid Contributions | | 19,167 | 17,427 | 17,427 | 1,461 | 8,651 | 8,714 | (63) | -1% | 4,325 |
| Overtime | | - | 28,138 | 28,138 | 4,818 | 26,590 | 14,059 | 12,521 | 89% | 13,295 |
| Performance Bonus | | 52,838 | - | - | 49 | 17,825 | - | 17,825 | #DIV/0! | 8,913 |
| Motor Vehicle Allowance | | 11,016 | 11,115 | 11,115 | 761 | 4,576 | 5,557 | (981) | -18% | 2,288 |
| Cellphone Allowance | | - | 1,397 | 1,397 | - | - | 698 | (698) | -100% | - |
| Housing Allowances | | 2,985 | 2,585 | 2,585 | 146 | 1,040 | 1,293 | (253) | -20% | 520 |
| Other benefits and allowances | | 15,283 | 32,394 | 32,394 | - | - | 16,197 | (16,197) | -100% | - |
| Payments in lieu of leave | | 3,629 | 4,525 | 4,525 | 129 | 1,060 | 2,263 | (1,202) | -53% | 530 |
| Long service awards | | 2,580 | 1,718 | 1,718 | 171 | 1,321 | 859 | 462 | 54% | 661 |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | 404,466 | 361,021 | 361,021 | 31,542 | 212,517 | 180,511 | 32,496 | 18% | 106,458 |
| % increase | 4 | | -10.7% | -10.7% | | | | | | -73.7% |
| Total Parent Municipality | | 419,311 | 381,720 | 381,720 | 32,332 | 216,882 | 190,860 | 26,022 | 14% | 108,441 |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | | | |
| Board Members of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | - | 767 | 767 | - | 70 | 364 | (314) | -82% | 35 |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Board Fees | | - | 935 | 935 | - | - | 468 | (468) | -100% | - |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Sub Total - Board Members of Entities | | - | 1,702 | 1,702 | - | 70 | 851 | (781) | -92% | 35 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Senior Managers of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | 5,627 | 8,109 | 8,109 | - | 249 | 4,055 | (3,860) | -94% | 125 |
| Pension and UIF Contributions | | 43 | 276 | 276 | - | - | 136 | (136) | -100% | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | 61 | - | 61 | #DIV/0! | 31 |
| Performance Bonus | | 223 | 507 | 507 | - | - | 253 | (253) | -100% | - |
| Motor Vehicle Allowance | | 522 | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | 81 | - | - | - | - | - | - | - | - |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | 84 | 84 | - | - | 42 | (42) | -100% | - |
| Payments in lieu of leave | | 88 | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Entities | | 5,583 | 8,976 | 8,976 | - | 310 | 4,488 | (4,178) | -93% | 155 |
| % increase | 4 | | 36.4% | 36.4% | | | | | | -97.5% |
| Other Staff of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | - | 4,472 | 4,472 | - | 90 | 2,236 | (2,146) | -86% | 45 |
| Pension and UIF Contributions | | - | 280 | 280 | - | 6 | 140 | (134) | -95% | 3 |
| Medical Aid Contributions | | - | 335 | 335 | - | - | 167 | (167) | -100% | - |
| Overtime | | - | 219 | 219 | - | - | 110 | (110) | -100% | - |
| Performance Bonus | | - | 276 | 276 | - | - | 138 | (138) | -100% | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | - | 43 | 43 | - | - | 21 | (21) | -100% | - |
| Housing Allowances | | - | 14 | 14 | - | - | 7 | (7) | -100% | - |
| Other benefits and allowances | | - | 21 | 21 | - | - | 11 | (11) | -100% | - |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Staff of Entities | | - | 5,660 | 5,660 | - | 96 | 2,830 | (2,734) | -97% | 48 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Total Municipal Entities | | 5,583 | 16,336 | 16,336 | - | 477 | 8,169 | (7,692) | -94% | 238 |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 425,894 | 398,059 | 398,059 | 32,332 | 217,359 | 199,029 | 18,330 | 9% | 108,680 |
| % increase | 4 | | -6.5% | -6.5% | | | | | | -74.5% |
| TOTAL MANAGERS AND STAFF | | 416,454 | 383,968 | 383,968 | 31,542 | 213,323 | 191,864 | 21,339 | 11% | 106,682 |

DC21 Ugu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

| Description | Ref | Budget Year 2019/20 | | | | | | | | | | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|--|-----|---------------------|----------|----------|----------|----------|---------|---------|----------|---------|---------|----------|----------|---|------------------------|------------------------|
| | | July | August | Sept | October | Nov | Dec | January | Feb | March | April | May | June | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| | | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Budget | Budget | Budget | Budget | Budget | Budget | Budget | Budget | Budget |
| Cash Receipts By Source | 1 | | | | | | | | | | | | | | | |
| Property rates | | | | | | | | | | | | | | | | |
| Service charges - electricity revenue | | 25,346 | 27,975 | 26,145 | 26,562 | 22,234 | 24,742 | 27,891 | 26,597 | 21,887 | 20,823 | 21,842 | 50,181 | 311,461 | 368,292 | 386,707 |
| Service charges - water revenue | | 7,429 | 8,692 | 8,694 | 8,700 | 8,217 | 7,418 | 8,024 | 8,773 | 6,331 | 6,369 | 6,369 | 31,518 | 117,896 | 139,407 | 146,378 |
| Service charges - sanitation revenue | | | | | | | | | | | | | | | | |
| Service charges - refuse | | | 91 | 6 | 20 | | 384 | 326 | 311 | 254 | 244 | 255 | 567 | 3,643 | 3,825 | 4,017 |
| Rental of facilities and equipment | | | 1,310 | 480 | 77 | 348 | 7 | 226 | 216 | 176 | 169 | 177 | 407 | 2,524 | 2,650 | 2,783 |
| Interest earned - external investments | | 272 | 1 | | | | 158 | 158 | 150 | 123 | 118 | 123 | 284 | 1,760 | 1,848 | 1,940 |
| Interest earned - outstanding debtors | | | | | | | | | | | | | | | | |
| Dividends received | | | | | | | | | | | | | | | | |
| Fines, penalties and forfeits | | | | | | | | | | | | | | | | |
| Licences and permits | | | | | | | | | | | | | | | | |
| Agency services | | 192,852 | 4,971 | 3 | 1,342 | 2,036 | 154,281 | | | 113,340 | 120,313 | | 6,065 | 487,603 | 511,983 | 537,562 |
| Transfer receipts - operating | | 76 | 159 | 270 | 245 | 154 | 255 | | | | | | | | | |
| Other revenue | | | | | | | | | | | | | | | | |
| Cash Receipts by Source | | 225,974 | 43,197 | 35,598 | 36,946 | 32,989 | 187,086 | 36,525 | 36,047 | 141,909 | 148,034 | 28,787 | 89,062 | 924,887 | 1,028,006 | 1,079,407 |
| Other Cash Flows by Source | | 94,000 | 20,000 | | 23,103 | 15,000 | 62,000 | | | 42,703 | | | 52,193 | 276,038 | 336,038 | 355,509 |
| Transfer receipts - capital | | | | | | | | | | | | | | | | |
| Contributions & Contributed assets | | | | | | | | | | | | | | | | |
| Proceeds on disposal of PPE | | | | | | | | | | | | | | | | |
| Short term loans | | | 4 | 2 | | 5 | 8 | | | | | | | | | |
| Borrowing long term/refinancing | | | | | | | | | | | | | | | | |
| Increase in consumer deposits | | 20,679 | 19 | 15 | 23 | 15 | 13 | 218 | | | | | | 881 | 928 | 977 |
| Receipt of non-current debtors | | 23,630 | 543 | | | | 39 | 41 | 81 | 76 | 86 | 76 | (242) | 618 | 651 | 685 |
| Receipt of non-current receivables | | | | | | | | | | | | | | | | |
| Change in non-current investments | | | 64,435 | | | | | | | | | | | | | |
| Total Cash Receipts by Source | | 364,283 | 128,198 | 35,616 | 60,073 | 48,010 | 249,145 | 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 | 49,525 | 32,296 | 32,392 | 32,371 | 31,773 | 30,161 | 30,478 | 30,801 | 31,132 | 31,470 | 31,815 | 372,685 | 386,061 | 386,194 |
| Remuneration of councillors | | 792 | 710 | 705 | 790 | 801 | 789 | 954 | 965 | 975 | 985 | 996 | 1,597 | 12,446 | 13,834 | 14,595 |
| Interest paid | | 53 | 1,992 | | 547 | 75 | 764 | | | 464 | | | 464 | 1,857 | 29,513 | 31,136 |
| Bulk purchases - Electricity | | | | | | | | | | | | | | | | |
| Bulk purchases - Water & Sewer | | 10,456 | 32,816 | 178 | 21,930 | | 120 | | 17,417 | 10,677 | 18,505 | | 20,563 | 130,969 | 79,050 | 83,398 |
| Other materials | | 209 | 637 | 438 | 516 | 1,242 | 949 | 949 | | | | | | 19,343 | 19,343 | 20,387 |
| Contracted services | | 33,385 | 21,603 | 10,900 | 5,937 | 9,054 | 9,276 | | 26,777 | | 28,451 | | 36,124 | 166,620 | 43,233 | 45,611 |
| Grants and subsidies paid - other municipalities | | | | | | | | | | | | | | | | |
| Grants and subsidies paid - other | | | | | | | | | | | | | | | | |
| General expenses | | 72,969 | 46,032 | 33,705 | 33,677 | 9,439 | 1,468 | | 4,681 | | | 4,681 | | 18,723 | 21,284 | 22,412 |
| Cash Payments by Type | | 151,147 | 153,315 | 78,221 | 95,789 | 52,982 | 124,180 | 31,115 | 100,615 | 42,918 | 99,372 | 37,146 | 115,862 | 821,091 | 833,267 | 879,034 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | |
| Capital assets | | 17,729 | 27,969 | 12,092 | 9,871 | 12,805 | 21,691 | | 29,101 | 12,611 | 35,274 | | 69,358 | 352,741 | 370,378 | 388,887 |
| Repayment of borrowing | | 27,628 | 436 | | | | 4,262 | | | 4,861 | | 4,861 | 4,861 | 24,305 | 21,812 | 21,812 |
| Other Cash Flows/Payments | | | | | | | | | | | | | | | | |
| Total Cash Payments by Type | | 196,504 | 181,740 | 90,313 | 105,661 | 65,787 | 150,133 | 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 | (53,542) | (54,698) | (45,588) | (17,777) | 99,013 | 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 | 157,775 | 103,077 | 57,489 | 39,712 | 138,724 | 144,493 | 50,905 | 175,204 | 188,922 | 175,758 | 43,538 | 47,824 | 187,990 |
| Cash/cash equivalents at the month/year end: | | 211,317 | 157,775 | 103,077 | 57,489 | 39,712 | 138,724 | 144,493 | 50,905 | 175,204 | 188,922 | 175,758 | 125,744 | 47,824 | 187,990 | 334,824 |

DC21 Ugu - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M06 December

| 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 | | 214,971 | 581,218 | 581,218 | 12,188 | 128,934 | 290,609 | (161,675) | -56% | 64,467 |
| Service charges - sanitation revenue | | 91,765 | 133,237 | 133,237 | 7,418 | 43,343 | 66,618 | (23,275) | -35% | 21,672 |
| Service charges - refuse revenue | | | - | | | | | - | | |
| Rental of facilities and equipment | | 2,205 | 740 | 740 | | 89 | 370 | (280) | -76% | 45 |
| Interest earned - external investments | | 7,235 | 2,535 | 3,238 | | | 1,268 | (1,268) | -100% | - |
| Interest earned - outstanding debtors | | | 1,137 | 1,137 | 20,066 | 3,458 | 568 | 2,890 | 508% | 1,729 |
| Dividends received | | | - | | | | | - | | |
| Fines, penalties and forfeits | | | 8 | 8 | | | 4 | (4) | -100% | - |
| Licences and permits | | | 500 | 500 | | | 250 | (250) | -100% | - |
| Agency services | | | - | | | | | - | | |
| Transfers and subsidies | | 443,655 | 471,208 | 547,890 | 154,843 | 216,850 | 235,604 | (18,754) | -8% | 108,425 |
| Other revenue | | 7,633 | 881 | 1,778 | 168 | 932 | 440 | 492 | 112% | 466 |
| Gains on disposal of PPE | | | | | | | | - | | |
| Total Revenue (excluding capital transfers and contributions) | | 767,464 | 1,191,462 | 1,269,745 | 194,672 | 393,607 | 595,731 | (202,124) | -34% | 196,804 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 391,579 | 369,332 | 383,968 | 31,542 | 180,959 | 184,666 | (3,707) | -2% | 90,479 |
| Remuneration of councillors | | 9,440 | 12,389 | 14,091 | 7,888 | 3,710 | 6,194 | (2,484) | -40% | 1,855 |
| Debt impairment | | | - | - | | | | - | | |
| Depreciation & asset impairment | | 240,366 | 50,000 | 50,349 | | | 25,000 | (25,000) | -100% | - |
| Finance charges | | 10,278 | 1,857 | 1,857 | 811 | 5,010 | 929 | 4,081 | 440% | 2,505 |
| Bulk purchases | | 131,956 | 130,625 | 99,845 | 120 | 54,746 | 65,313 | (10,567) | -16% | 27,373 |
| Other materials | | | 11,268 | 11,268 | 0 | 913 | 5,634 | (4,721) | -84% | 456 |
| Contracted services | | 190,148 | 205,812 | 201,262 | 3,200 | 107,838 | 102,906 | 4,932 | 5% | 53,919 |
| Transfers and subsidies | | 20,213 | 18,723 | 18,723 | 86 | | 9,362 | (9,362) | -100% | - |
| Other expenditure | | 169,633 | 362,928 | 333,282 | 9,417 | 43,729 | 181,464 | (137,736) | -76% | 21,864 |
| Loss on disposal of PPE | | 28,766 | | - | 453 | 2,804 | | 2,804 | #DIV/0! | 1,402 |
| Total Expenditure | | 1,192,380 | 1,162,935 | 1,114,646 | 53,518 | 399,708 | 581,467 | (181,759) | -31% | 199,854 |
| Surplus/(Deficit) | | (424,916) | 28,528 | 155,098 | 141,154 | (6,101) | 14,264 | (20,365) | -143% | (3,051) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 291,288 | 276,038 | 237,105 | 8,852 | 18,647 | 138,019 | (119,372) | -86% | 9,323 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | | | | | | | - | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | - | | |
| Surplus/(Deficit) after capital transfers & contributions | | (133,628) | 304,566 | 392,203 | 150,006 | 12,546 | 152,283 | (139,737) | -92% | 6,273 |
| Taxation | | | | | | | | - | | |
| Surplus/(Deficit) after taxation | | (133,628) | 304,566 | 392,203 | 150,006 | 12,546 | 152,283 | (139,737) | -92% | 6,273 |

DC21 Ugu - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M06 December

| 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 | 17,729 | 17,729 | - | | 6% |
| August | 37,839 | 37,839 | 27,989 | 27,989 | 45,719 | 45,719 | - | | 16% |
| September | 15,126 | 15,626 | 12,065 | 12,065 | 57,783 | 57,783 | - | | 20% |
| October | 288 | 38,092 | 21,886 | 9,829 | 67,613 | 79,669 | 12,056 | 15.1% | 24% |
| November | 37,839 | 396 | 21,886 | 37,839 | 105,452 | 101,555 | (3,897) | -3.8% | 37% |
| December | 54,438 | 48,438 | 21,886 | 21,691 | 127,143 | 123,440 | (3,702) | -3.0% | 44% |
| January | 37,839 | 37,839 | 21,886 | | | 145,326 | - | | |
| February | 21,070 | 21,070 | 21,886 | | | 167,212 | - | | |
| March | 232 | 732 | 21,886 | | | 189,097 | - | | |
| April | 6,745 | 6,745 | 21,886 | | | 210,983 | - | | |
| May | 18,728 | 18,728 | 21,886 | | | 232,869 | - | | |
| June | 44,086 | 43,570 | 21,886 | | | 254,755 | - | | |
| Total Capital expenditure | 291,960 | 286,805 | 254,755 | 127,143 | | | | | |

DC21 Uqu - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

| Description | | Ref | 2018/19 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | Budget Year 2019/20 | | | | |
|--|--|-----|-------------------------------|--------------------|--------------------|-------------------|---------------------|------------------|-----------------|----------------------|-----------------------|
| | | 1 | | | | | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | | |
| Infrastructure | | | 282,684 | 129,865 | 118,015 | 21,691 | 89,130 | 59,008 | (30,122) | -51.0% | 44,565 |
| 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 | | | 256,969 | 118,365 | 111,865 | 19,950 | 77,395 | 55,933 | (21,462) | -38.4% | 38,697 |
| Dams and Weirs | | | | | | | | | | | |
| Boreholes | | | | | | | | | | | |
| Reservoirs | | | | | | | | | | | |
| Pump Stations | | | | | | | | | | | |
| Water Treatment Works | | | 256,969 | 118,365 | 111,865 | 19,950 | 77,395 | 55,933 | (21,462) | -38.4% | 38,697 |
| Bulk Mains | | | | | | | | | | | |
| Distribution | | | | | | | | | | | |
| Distribution Points | | | | | | | | | | | |
| PRV Stations | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | |
| Sanitation Infrastructure | | | 25,715 | 11,500 | 6,150 | 1,741 | 11,735 | 3,075 | (8,660) | -281.6% | 5,867 |
| Pump Station | | | | | | | | | | | |
| Reticulation | | | | | | | | | | | |
| Waste Water Treatment Works | | | 25,715 | 11,500 | 6,150 | 1,741 | 11,735 | 3,075 | (8,660) | -281.5% | 5,867 |
| 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 | | | | | | | | | | |
| Parks | | | | | | | | | | |
| 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 | 1,300 | - | - | 650 | 650 | 100.0% | - | - |
| Operational Buildings | - | 20,000 | 1,300 | - | - | 650 | 650 | 100.0% | - | - |
| Municipal Offices | | 20,000 | 1,300 | | | 650 | 650 | 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 | 4,600 | - | - | 2,300 | 2,300 | 100.0% | - | - |
| Servitudes | | | | | | | | | | |
| Licences and Rights | - | 5,100 | 4,600 | - | - | 2,300 | 2,300 | 100.0% | - | - |
| Water Rights | | | | | | | | | | |
| Effluent Licenses | | | | | | | | | | |
| Solid Waste Licenses | | | | | | | | | | |
| Computer Software and Applications | | 5,100 | 4,600 | | | 2,300 | 2,300 | 100.0% | | |
| Local Settlement Software Applications | | | | | | | | | | |
| Unspecified | | | | | | | | | | |
| Computer Equipment | - | 253 | 253 | - | - | 127 | 127 | 100.0% | - | - |
| Computer Equipment | | 253 | 253 | | | 127 | 127 | 100.0% | | |
| Furniture and Office Equipment | - | 1,400 | 400 | - | 174 | 200 | 26 | 13.2% | 87 | |
| Furniture and Office Equipment | | 1,400 | 400 | | 174 | 200 | 26 | 13.2% | | 87 |
| Machinery and Equipment | 95 | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | 95 | | | | | | | | | |
| Transport Assets | 2,774 | - | - | - | - | - | - | - | - | - |
| Transport Assets | 2,774 | | | | | | | | | |
| Land | 6,406 | 500 | 500 | - | - | 250 | 250 | 100.0% | - | - |
| Land | 6,406 | 500 | 500 | | | 250 | 250 | 100.0% | | |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | | | | | | | | | |
| Total Capital Expenditure on new assets | 1 | 291,960 | 157,119 | 125,069 | 21,691 | 89,303 | 62,534 | (26,769) | -42.8% | 44,652 |

DC21 Ugu - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

| Description | Ref | Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | R thousands |
|--|-----|--|--------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|-------------|
| | | Audited Outcome | Budget | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast | |
| | | | | | | | | | | | | |
| Infrastructure | | - | 69,869 | 69,869 | 64,869 | - | - | 32,435 | 32,435 | 100.0% | - | |
| Roads infrastructure | | - | 9,175 | 9,175 | 9,175 | - | - | 4,588 | 4,588 | 100.0% | - | |
| Roads | | - | - | - | - | - | - | - | - | - | - | |
| Road Structures | | - | - | - | - | - | - | - | - | - | - | |
| Road Furniture | | - | - | - | - | - | - | - | - | - | - | |
| Capital Spares | | - | - | - | - | - | - | - | - | - | - | |
| Storm water infrastructure | | - | - | - | - | - | - | - | - | - | - | |
| Drainage Collection | | - | - | - | - | - | - | - | - | - | - | |
| Storm water conveyance | | - | - | - | - | - | - | - | - | - | - | |
| Attenuation | | - | - | - | - | - | - | - | - | - | - | |
| Electrical infrastructure | | - | 1,600 | 1,600 | 1,600 | - | - | 800 | 800 | 100.0% | - | |
| Power Plants | | - | - | - | - | - | - | - | - | - | - | |
| HV Substations | | - | - | - | - | - | - | - | - | - | - | |
| HV Switching Station | | - | - | - | - | - | - | - | - | - | - | |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - | - | |
| MV Substations | | - | - | - | - | - | - | - | - | - | - | |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - | - | |
| MV Networks | | - | - | - | - | - | - | - | - | - | - | |
| LV Networks | | - | 1,600 | 1,600 | 1,600 | - | - | 800 | 800 | 100.0% | - | |
| Water Supply Infrastructure | | - | 55,189 | 55,189 | 50,189 | - | - | 25,095 | 25,095 | 100.0% | - | |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - | - | |
| Boreholes | | - | 2,400 | 2,400 | 2,400 | - | - | 1,200 | 1,200 | 100.0% | - | |
| Reservoirs | | - | 2,250 | 2,250 | 2,250 | - | - | 1,125 | 1,125 | 100.0% | - | |
| Pump Stations | | - | 2,810 | 2,810 | 2,810 | - | - | 1,405 | 1,405 | 100.0% | - | |
| Water Treatment Works | | - | 5,474 | 5,474 | 5,474 | - | - | 2,737 | 2,737 | 100.0% | - | |
| Bulk Mains | | - | 12 | 12 | 12 | - | - | 6 | 6 | 100.0% | - | |
| Distribution | | - | 21,243 | 21,243 | 21,243 | - | - | 10,622 | 10,622 | 100.0% | - | |
| PRV Stations | | - | 21,000 | 21,000 | 18,000 | - | - | 8,000 | 8,000 | 100.0% | - | |
| Capital Spares | | - | - | - | - | - | - | - | - | - | - | |
| Sanitation Infrastructure | | - | 3,725 | 3,725 | 3,725 | - | - | 1,863 | 1,863 | 100.0% | - | |
| Pump Station | | - | - | - | - | - | - | - | - | - | - | |
| Reduction | | - | - | - | - | - | - | - | - | - | - | |
| Waste Water Treatment Works | | - | 1,025 | 1,025 | 1,025 | - | - | 513 | 513 | 100.0% | - | |
| Outfall Sewers | | - | - | - | - | - | - | - | - | - | - | |
| Toilet Facilities | | - | 2,700 | 2,700 | 2,700 | - | - | 1,350 | 1,350 | 100.0% | - | |
| Capital Spares | | - | - | - | - | - | - | - | - | - | - | |
| Soil 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 | | - | - | - | - | - | - | - | - | - | - | |
| Information and Communication Infrastructure | | - | 180 | 180 | 180 | - | - | 90 | 90 | 100.0% | - | |
| Data Centres | | - | - | - | - | - | - | - | - | - | - | |
| Core Layers | | - | - | - | - | - | - | - | - | - | - | |
| Distribution Layers | | - | 180 | 180 | 180 | - | - | 90 | 90 | 100.0% | - | |
| Capital Spares | | - | - | - | - | - | - | - | - | - | - | |

| | | | | | | | | | |
|--|----------|---|---------------|---------------|---|---|---------------|---------------|---------------|
| <u>Furniture and Office Equipment</u> | | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | | | | | | | | |
| <u>Machinery and Equipment</u> | | - | 2,000 | 2,000 | - | - | 1,000 | 1,000 | 100.0% |
| Machinery and Equipment | | | 2,000 | 2,000 | | - | 1,000 | 1,000 | 100.0% |
| <u>Transport Assets</u> | | - | 12,600 | 12,600 | - | - | 6,300 | 6,300 | 100.0% |
| Transport Assets | | | 12,600 | 12,600 | | - | 6,300 | 6,300 | 100.0% |
| <u>Land</u> | | - | - | - | - | - | - | - | - |
| Land | | | | | | | | | |
| <u>Zoo's, Marine and Non-biological Animals</u> | | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | | | | | | | | |
| Total Repairs and Maintenance Expenditure | 1 | - | 88,769 | 83,769 | - | - | 41,885 | 41,885 | 100.0% |

| | | | | | | | | | |
|--|-------|-----|-----|---|---|-----|-----|--------|---|
| Community Assets | - | - | - | - | - | - | - | - | - |
| Community Facilities | - | - | - | - | - | - | - | - | - |
| Halls | - | - | - | - | - | - | - | - | - |
| Centres | - | - | - | - | - | - | - | - | - |
| Crèches | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | - | - | - | - | - | - | - | - | - |
| Testing Stations | - | - | - | - | - | - | - | - | - |
| Museums | - | - | - | - | - | - | - | - | - |
| Galleries | - | - | - | - | - | - | - | - | - |
| Theatres | - | - | - | - | - | - | - | - | - |
| Libraries | - | - | - | - | - | - | - | - | - |
| Cemeteries/Crematoria | - | - | - | - | - | - | - | - | - |
| Police | - | - | - | - | - | - | - | - | - |
| Parks | - | - | - | - | - | - | - | - | - |
| 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 | 2,585 | - | - | - | - | - | - | - | - |
| Operational Buildings | 2,585 | - | - | - | - | - | - | - | - |
| Municipal Offices | 2,585 | - | - | - | - | - | - | - | - |
| 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 | 3,171 | 414 | 414 | - | - | 207 | 207 | 100.0% | - |
| Servitudes | - | - | - | - | - | - | - | - | - |
| Licences and Rights | 3,171 | 414 | 414 | - | - | 207 | 207 | 100.0% | - |
| Water Rights | - | - | - | - | - | - | - | - | - |
| Effluent Licenses | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | 3,171 | 414 | 414 | - | - | 207 | 207 | 100.0% | - |
| Load Settlement Software Applications | - | - | - | - | - | - | - | - | - |
| Unspecified | - | - | - | - | - | - | - | - | - |
| Computer Equipment | 923 | 309 | 309 | - | - | 155 | 155 | 100.0% | - |
| Computer Equipment | 923 | 309 | 309 | - | - | 155 | 155 | 100.0% | - |

| | | | | | | | | | | |
|---|----------|----------------|---------------|---------------|----------|----------|---------------|---------------|---------------|----------|
| <u>Furniture and Office Equipment</u> | | 958 | 590 | 939 | - | - | 470 | 470 | 100.0% | - |
| Furniture and Office Equipment | | 958 | 590 | 939 | - | - | 470 | 470 | 100.0% | - |
| <u>Machinery and Equipment</u> | | 140 | 1,118 | 1,118 | - | - | 559 | 559 | 100.0% | - |
| Machinery and Equipment | | 140 | 1,118 | 1,118 | - | - | 559 | 559 | 100.0% | - |
| <u>Transport Assets</u> | | 4,368 | 693 | 693 | - | - | 347 | 347 | 100.0% | - |
| Transport Assets | | 4,368 | 693 | 693 | - | - | 347 | 347 | 100.0% | - |
| <u>Land</u> | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| <u>Zoo's, Marine and Non-biological Animals</u> | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Total Depreciation | 1 | 240,631 | 50,000 | 50,349 | - | - | 25,175 | 25,175 | 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 **DECEMBER** 2019 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 *Dhanpalan Naidoo*

Date 15 January 2020



MID-TERM REVIEW

- **BUDGET AND PERFORMANCE ASSESSMENT
FOR THE PERIOD 1 JULY 2019 TO 31 DECEMBER
2019**
- **DRAFT BUDGET FOR 2020/2021 MTREF**

Submission: January 2020

Prepared by:

Mandla Mabece – Chief Executive Officer

Prepared in terms of:

The Local Government: Municipal Finance Management Act (56/2003); and the
Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

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SECTION 1 – Introduction

Purpose

The Ugu South Coast Development Agency, had approved an Annual Performance Plan for the **2019/20** financial period. The agency has continuously monitored the performance against the plan. This was done through quarterly reporting and monitoring and provision of remedial actions where deviations were identified. This report, the Mid-year review seeks to take stock of what has been achieved or not achieved in the first six months of the financial year, the challenges experienced and the remedial actions where there has been non-achievement.

Linked to this is the financial performance against the approved budget, and whether given the challenges in the Annual Performance Plan, is there a need for an adjustment of the budget.

It is therefore the intention of the agency, to inform the Board and Parent Municipality of progress made in the implementation of the Annual Budget and Performance Plan in respect of the first six months of the 2019/20 financial year; and to recommend to the board whether an Adjustment Budget is necessary.

Background

Section 88 of Local Government: Municipal Finance Management Act, 2003 (ACT 56 of 2003 dictates that:

Mid-year budget and performance assessment

1. The accounting officer of a municipal entity must by 20 January of each year -
 - a) assess the performance of the entity during the first half of the financial year, taking into account -
 - I. the monthly statements referred to in section 87 for the first half of the financial year and the targets set in the service delivery, business plan or other agreement with the entity's parent municipality; and
 - II. the entity's annual report for the past year, and progress on resolving problems identified in the annual report; and
 - b) submit a report on such assessment to -
 - I. the board of directors of the entity; and
 - II. the parent municipality of the entity.
2. A report referred to in subsection (i) must be made public.

Section 2 – Administration

2.1 The Annual Performance Plan

As part of the on-going monitoring of the APP as implemented by management during the financial year, the board indicated its desire for a relook and adjustment of the same to be more results based and less on the processes. An exercise was undertaken to do this, which results in the adjustment of the APP as detailed hereunder:

SO. 1 – Institutional Compliance

It was determined that there needs to be a separation of the matters of compliance from the financial sustainability or viability of the entity. This meant that this strategic objective was adjusted such that only compliance matter are dealt with.

SO. 1.2 – Financial Sustainability

As indicated in the paragraph above, a strategic objective was introduced – Financial Sustainability – that would enable the entity to assess its ability to generate revenue, and gradually reduce its dependence on grant funding.

SO 2 Capacity Building

Capacity building in this context refers to the training of employees to capacitate them to perform optimally at respective positions. This needed to be separated from the Corporate Identity of the entity. Therefore, we remain with only Short Courses undertaken as a programme.

SO 2.2 Corporate Identity

Corporate Identity has been separated to form it on strategic objective, and introducing a high-quality marketing video as an additional programme to be implemented.

SO 3 Investment Promotion and Facilitation Strategy

Three projects were introduced into this strategic objective which are:

- A redesigned investment brochure to improve brand awareness;
- Increased media releases per month through the GCIS; and
- Elimination of Red tape.

SO 4.1 Agricultural Development

This strategic objective needed to reflect more on the results and impact on the communities that are being served. The following projects were identified that would encompass all that must be achieved in Agrarian revolution:

- Hectares of fallow land/fields cultivated with niche crops;
- Support to community gardens and schemes for market linkages;
- Establishment of hydroponic tunnel projects; and
- Securing of funding for agricultural projects.

SO 4.2 Agricultural Value Chain

This strategic objective also required to be streamlined to reflect the impact on communities and removing the processes reflected on the APP. The following were identified as important and leaving out all the process indicators:

- Link the identified small timber growers with potential forestry partners for support
- Support of informal fishermen; and
- Identify and link agro-processors with value chain development initiatives for crop producers.

SO 5 Property Development

This involves the facilitation of high impact projects and here as well, there has been a move to give more importance to the outcomes rather than the processes.

The Adjusted Annual Performance Plan for 2019/20 is attached to this report and it shows the new additions or streamlining and those that have been removed.

2.2 Adjustment Budget

The 2019/20 Budget was approved with the assumption that all realistically anticipated revenues were going to be received on time, and to the values promised. The most important revenues would be received from the Parent Municipality and Local Municipalities within the district.

It is important to note that at the approval of the budget, the allocation from the parent was revised down by R1m from what is currently on the service level agreement. This meant that the agency was left with no option but to revise its own budget downwards as well. This affected mainly the employee related costs as it was the only expenditure item that could be realistically revised downwards.

The reality of this matter is that the agency will not be able to honour its obligations up to the end of the financial year if an adjustment of the budget is made. This includes the payment of operational expenditure like salaries and wages, rental of offices, electricity and water, printing and stationery and other items.

The Adjustment Budget prepared in this Mid-Term Review with the assumption that all local municipalities will honour their obligations. It would assist to some degree if the parent would revert to the original amount as reflected in the service level agreement as it would avail at least the R1m that was revised down.

Revenue

The entity depends almost entirely on grant funding from the parent and local municipalities. Below is the revenue budgeted and the actuals for the period from July 2019 to December 2019:

| Description | Approved Budget | Actual | Budget YTD | Full Year Forecast | Adjustment | Adjusted Budget |
|--|----------------------|---------------------|---------------------|----------------------|---------------------|----------------------|
| Transfers and Subsidies (Revenue - Non-exch | | | | | | |
| Parent Allocation - Ugu District Municipality | 5 381 407.81 | 2 690 703.92 | 2 242 253.25 | 5 381 407.84 | 1 457 087.71 | 6 838 495.52 |
| Municipal Allocations - Umdoni Local Municipality | 578 812.50 | 578 812.50 | 241 171.88 | 1 389 150.00 | 0.00 | 578 812.50 |
| Grant Received - Umzumbe Local Municipality | 578 812.50 | 578 812.50 | 241 171.88 | 1 389 150.00 | 0.00 | 578 812.50 |
| Grant Received - Ray Nkonyeni Municipality | 869 565.22 | 869 565.22 | 362 318.84 | 2 086 956.53 | 0.00 | 869 565.22 |
| Grant Received - Umuziwabantu Local Municipality | 578 812.50 | 578 812.50 | 241 171.88 | 1 389 150.00 | 0.00 | 578 812.50 |
| Grant Received - National School Nutrition Programme | 2 500 000.00 | 0.00 | 1 041 666.67 | 0.00 | 0.00 | 2 500 000.00 |
| Grant Received - KZNDETEA Ifafa Farm | 900 000.00 | 0.00 | 375 000.00 | 0.00 | 0.00 | 900 000.00 |
| | 11 387 410.53 | 5 296 706.64 | 4 744 754.39 | 11 635 814.37 | 1 457 087.71 | 12 844 498.24 |
| Other Revenue | | | | | | |
| Interest Received - Bank Accounts | 130 000.00 | 69 209.92 | 54 166.67 | 166 103.81 | 0.00 | 130 000.00 |
| Sale of Tender Documents | 52 800.04 | 434.78 | 22 000.02 | 1 043.47 | (49 800.00) | 3 000.04 |
| Management Fees - Ifafa Farm Elysium | 316 800.00 | 90 457.68 | 132 000.00 | 217 098.43 | (98 800.00) | 218 000.00 |
| | 499 600.04 | 160 102.38 | 208 166.68 | 384 245.71 | (148 600.00) | 351 000.04 |
| Total Revenue | 11 887 010.57 | 5 456 809.02 | 4 952 921.07 | 12 020 060.08 | 1 308 487.71 | 13 195 498.28 |

As indicated in the introduction, the adjustment of the revenue from the parent would assist a great deal if the R1.4m could be allocated. Other revenue streams have been revised down looking at the trends for the first half of the financial year.

Expenditure

The total operational expenditure for the period from July 2019 to December 2019 can be shown in the table below:

| Description | Approved Budget | Actual | Budget YTD | Full Year Forecast | Adjustment | Adjusted Budget |
|---|-----------------|--------------|--------------|--------------------|--------------|-----------------|
| Expenditure | | | | | | |
| Interest, Dividends and Rent on Land [Expen | 0.00 | 85 559.69 | 0.00 | 205 343.26 | 90 000.00 | 90 000.00 |
| Contracted Services [Expenditure] | 2 426 797.60 | 375 103.08 | 1 011 165.67 | 900 247.39 | (476 800.00) | 1 949 997.60 |
| Depreciation and Amortisation [Expenditure] | 68 640.00 | 24 191.78 | 28 600.00 | 58 060.27 | 0.00 | 68 640.00 |
| Inventory Consumed [Expenditure] | 2 515 717.50 | 2 571.30 | 1 048 215.63 | 6 171.12 | 0.00 | 2 515 717.50 |
| Operating Leases [Expenditure] | 550 000.00 | 201 564.82 | 229 166.67 | 483 755.57 | 175 000.00 | 725 000.00 |
| Operational Cost [Expenditure] | 1 978 217.91 | 715 519.85 | 824 257.46 | 1 717 247.64 | (364 988.80) | 1 613 229.11 |
| Employee Related Cost [Expenditure] | 3 985 146.82 | 2 163 139.19 | 1 660 477.84 | 5 191 534.06 | 1 375 674.52 | 5 360 821.34 |
| Board Fees | 822 092.73 | 363 917.21 | 342 538.64 | 873 401.30 | 50 000.00 | 872 092.73 |
| | 12 346 612.56 | 3 931 566.92 | 5 144 421.90 | 9 435 760.61 | 848 885.72 | 13 195 498.28 |

Considering the proposed adjustments in the table above:

- Interest, Dividends and Rent: The adjustment on this item is meant to cover the interests and penalties already incurred in the period already covered;
- Contracted Services: This is mainly composed of a correction of the budget where a budget allocation had been made for Legal Fees for Scottburgh Beach Front and Turton Beach Front. The other adjustments considered the forecasts as shown and the final adjustment for this item is R476 800;
- Operating Leases: This is taking into account the rental of offices and the projected amount is considering the current trend which shows that R725 000 will possibly be spent in the current financial year, giving rise to a proposed adjustment of R175 000;
- Operational Costs: The proposed revision downwards is mainly looking at the expenditure trends with overall adjustment being R364 988.
- Employee Related Costs: We have considered the forecasts for the financial year which end up requiring an adjustment upwards of R1 375 675. The main contributing factor had been the reduction of the grant allocation at the beginning of the year and this was the only category that was available for consideration of a reduction. This is after having left out all the positions that have been frozen;
- Board Fees: Looking at the forecasts, the board fees require an adjustment upwards by R50 000.

In summary, after having considered all of the items above, and the main proposal of allocation adjustment, there is still a deficit of R457 000.

Cashflow

The entity is currently experiencing cashflow difficulties and this leads to it being unable to meet its obligations as they fall due. There are two main contributing factors to this:

- There is an acute delay in the payment of transfers by municipalities to the agency. This results in creditors and other statutory bodies receiving their payments very late, and in some instances, interests and penalties are incurred;
- As demonstrated in the adjustments budget, there are just not enough funds allocated or available for the agency to deliver on its mandate. This means that even if transfers would be received on time, there would still not be enough cash to honour obligations.

Debtor's Age Analysis

As at the end of December 2019, the amount owed by debtors to the agency was just above R1,8 million. The balances are as shown in the table below:

| Accounts Receivable Age Analysis | | | | | | | | |
|---|-------------------|---------------------|----------|---------------------|---------|---------|-------------------|---------------------|
| Ugu South Coast Development Agency | | | | | | | | |
| Customer | 180 Days | 150 Days | 120 Days | 90 Days | 60 Days | 30 Days | Current | Balance |
| 0000005 (CIPC) | 700.00 | | | | | | | 700.00 |
| 0000008 (Eskom - Electricity deposit) | 11 900.00 | | | | | | | 11 900.00 |
| 0000007 (Lancelot Estates) | | | | | | | (5 661.12) | (5 661.12) |
| 0000003 (Ray Nkonyeni Local Municipality) | 751 199.00 | 1 000 000.00 | | (1 000 000.00) | | | | 751 199.00 |
| 0000001 (Ugu District Municipality) | | | | 405 893.16 | | | | 405 893.16 |
| 0000004 (Umkumbe Local Municipality) | | 665 634.38 | | | | | | 665 634.38 |
| Totals: | 763 799.00 | 1 665 634.38 | | (594 106.84) | | | (5 661.12) | 1 829 665.42 |

2.3Draft 2019/20 Budget

The MFMA Section 87, requires that the board of directors of a municipal entity must for each financial year submit a proposed budget for the entity to its parent municipality not later than 150 days from the start of the entity's financial year or earlier if requested by the parent municipality.

A draft annual budget is prepared mainly looking at the provision of the MFMA Treasury Circular No. 98 in terms of the projected inflation rate. In terms of this circular, the CPI rates are as follows:

| Macroeconomic performance and projections, 2018 - 2022 | | | | | |
|--|-------------------|---------------------|---------|---------------------|---------|
| Fiscal year | 2018/19 Actual | 2019/20 Estimate | 2020/21 | 2021/22 Forecast | 2022/23 |
| CPI Inflation | 4.70% | 4.30% | 4.90% | 4.80% | 4.80% |

We also take into consideration the service level agreements that are currently in place in relation to the Parent Municipality and other local municipalities within the district. It is important to note that the SLA's have not been finalised with all the municipalities, and as such we have utilised a 5% increment on them, considering the trend over the past three to four years.

The Salary and Wage Collective Agreement for the period 01 July 2018 to 30 June 2021 is still in operation, and as such we have used the increments as provided for in the agreement to forecast employee related costs for the periods. For the two outer years, we have used the forecast CPI Inflation rates as these are not covered by the agreement. This means for 2020/21 we have utilised a $4.90\% + 1.25\% = 6.15\%$.

| Description | Approved Budget | Adjusted Budget | DRAFT BUDGET | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | | 2020/21 | 2021/22 | 2022/23 |
| Transfers and Subsidies [Revenue - Non-exch | | | | | |
| Parent Allocation - Ugu District Municipality | 5 381 407.81 | 6 838 495.52 | 6 700 478.20 | 7 035 502.11 | 7 387 277.21 |
| Municipal Allocations - Umdoni Local Municipality | 578 812.50 | 578 812.50 | 607 753.13 | 638 140.78 | 670 047.82 |
| Grant Received - Umzumbe Local Municipality | 578 812.50 | 578 812.50 | 607 753.13 | 638 140.78 | 670 047.82 |
| Grant Received - Ray Nkonyeni Municipality | 869 565.22 | 869 565.22 | 913 043.48 | 958 695.66 | 1 006 630.44 |
| Grant Received - Umuziwabantu Local Municipality | 578 812.50 | 578 812.50 | 607 753.13 | 638 140.78 | 670 047.82 |
| Grant Received - National School Nutrition Programme | 2 500 000.00 | 2 500 000.00 | 0.00 | 0.00 | 0.00 |
| Grant Received - KZNDETEA Ifafa Farm | 900 000.00 | 900 000.00 | 500 000.00 | 0.00 | 0.00 |
| | 11 387 410.53 | 12 844 498.24 | 9 936 781.05 | 9 908 620.10 | 10 404 051.11 |
| Other Revenue | | | | | |
| Interest Received - Bank Accounts | 130 000.00 | 130 000.00 | 136 370.00 | 142 915.76 | 149 775.72 |
| Sale of Tender Documents | 52 800.04 | 3 000.04 | 3 147.04 | 3 298.10 | 3 456.41 |
| Management Fees - Ifafa Farm Elysium | 316 800.00 | 218 000.00 | 228 682.00 | 239 658.74 | 251 162.36 |
| | 499 600.04 | 351 000.04 | 368 199.04 | 385 872.60 | 404 394.48 |
| Total Revenue | 11 887 010.57 | 13 195 498.28 | 10 304 980.09 | 10 294 492.70 | 10 808 445.59 |
| Expenditure | | | | | |
| Interest, Dividends and Rent on Land [Expen | 0.00 | 90 000.00 | 153 320.61 | 160 680.00 | 168 392.64 |
| Contracted Services [Expenditure] | 2 426 797.60 | 1 949 997.60 | 1 021 516.66 | 662 453.22 | 714 068.22 |
| Depreciation and Amortisation [Expenditure] | 68 640.00 | 68 640.00 | 72 003.36 | 75 459.52 | 79 081.58 |
| Inventory Consumed [Expenditure] | 2 515 717.50 | 2 515 717.50 | 0.00 | 0.00 | 0.00 |
| Operating Leases [Expenditure] | 550 000.00 | 725 000.00 | 760 525.00 | 700 000.00 | 733 600.00 |
| Operational Cost [Expenditure] | 1 978 217.91 | 1 613 229.11 | 1 692 277.34 | 1 773 506.65 | 1 858 634.97 |
| Employee Related Cost [Expenditure] | 3 985 146.82 | 5 360 821.34 | 5 690 511.85 | 5 963 656.42 | 6 249 911.93 |
| Board Fees | 822 092.73 | 872 092.73 | 914 825.27 | 958 736.89 | 1 004 756.26 |
| | 12 346 612.56 | 13 195 498.28 | 10 304 980.10 | 10 294 492.70 | 10 808 445.59 |

Section 3 Annexures

3.1 REVISED ANNUAL PERFORMANCE PLAN 2019/20

Legend:

Red: Removed

Green: New/Adjusted

| S/O# | National KPA# | Ugu DM IDP Ref | PROGRAMME | PROJECT | KPI | ANNUAL TARGET | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | ANNUAL BUDGET | OWNER |
|--------|---------------|----------------|--|--|--|-------------------------------|-----------|-------------------------------|-------------------------------|-----------|---------------|-----------|
| | | | | | | | TARGET | TARGET | TARGET | TARGET | | |
| SO 1 | | | Institutional Compliance: To ensure that USCDA operations are compliant with all regulatory frameworks | | | | | | | | | |
| SO 1.1 | 4 | 3.7 | Risk Management | Comprehensive Risk Register | Complete risk register by 31 October | 1 Risk Register by 30 October | N/A | 1 Risk Register by 30 October | N/A | N/A | Operational | M:Fin |
| SO 1.2 | 4 | 3.7 | Risk Management | Risk Policy Review | Date Risk Management reviewed | Policy reviewed by 2020/03/31 | N/A | N/A | Policy reviewed by 2020/03/31 | N/A | Operational | M:Fin |
| SO 1.3 | 4 | 3.7 | Internal Audit & AG Queries | AG & Internal Audit queries resolution | Percentage of AG/Internal Audit queries resolved per quarter | 100% | 100% | 100% | 100% | 100% | Operational | M:Fin |
| SO 1.4 | 4 | 3.7 | Performance Management System (PMS) | Quarterly Performance Reports to the Board Chairperson | Quarterly performance appraisals of CEO | 4 | 1 | 1 | 1 | 1 | Operational | Board/CEO |
| SO 1.5 | 4 | 3.7 | Municipal Entity Website | Legislated SCM notices publication | Percentage of notifications uploaded | 100% | 100% | 100% | 100% | 100% | Operational | M:Fin |

| | | | | | | | | | | | | |
|---------|---|-----|-----------------------------|--|---|--|------------|--|------------|------------|----------------|-------|
| SO 1.6 | 4 | 3.7 | Financial Reporting | Monthly management accounts production | Management reports, ledger and reconciliations by 5th working day of the following month to CEO | 12 | 4 | 4 | 4 | 4 | Operational | M:Fin |
| SO 1.7 | 4 | 3.7 | S87 Financial Reporting | Monthly financial report production | Monthly reports by the 7th working day of the following month to Ugu | 12 | 4 | 4 | 4 | 4 | Operational | M:Fin |
| SO 1.8 | 4 | 3.7 | PMS Reporting | Quarterly performance report production | Quarterly reports | 4 | 1 | 1 | 1 | 1 | Operational | M:Fin |
| SO 1.9 | 4 | 3.7 | Financial Planning | Mid-year adjusted budget review | Board resolution by 15/01/20 | 15/01/2020 | N/A | N/A | 15/01/2020 | N/A | Operational | M:Fin |
| SO 1.10 | | | financial Planning | Mid-year adjusted budget review | Submission to Ugu by 20/01/2020 | 20/01/2020 | N/A | N/A | 20/01/2020 | N/A | Operational | M:Fin |
| SO 1.11 | 4 | 3.7 | Finance Policies | Budget, Finance and Supply Chain Policy review | Review Policies by 31 May | 31/05/2020 | N/A | N/A | N/A | 31/05/2020 | Operational | M:Fin |
| SO 1.12 | 4 | 3.7 | Annual Report | Draft Annual Report produced by 30 December 2019 | Annual Report Adoption by 31 December | Draft Annual Report produced by 31/12/2019 | N/A | Draft Annual Report produced by 31/12/2019 | N/A | N/A | Operational | M:Fin |
| SO 1.13 | 4 | 3.7 | Annual Financial Statements | Draft AFS & Performance Report to AG | AFS and Annual PMS report by 31 August | 31/08/2019 | 31/08/2019 | N/A | N/A | N/A | R 81 350.00 | M:Fin |

| | | | | | | | | | | | | |
|----------|---|-----|---|---|--|-------------|-----|------------|-----|-------------|--------------|--------------|
| SO 1.14 | 4 | 3.7 | Audit Compliance | AG Report | Unqualified Audit Opinion | 1 | N/A | 1 | N/A | N/A | R 528 000.00 | M:Fin |
| SO 1.15 | 4 | 3.7 | MFMA Compliance | Fruitless & Wasteful and Irregular Expenditure - Section 102 report | F&W exp <1% of total exp reported to Board | <1% | <1% | <1% | <1% | <1% | Operational | M:Fin |
| SO 1.16 | 4 | 3.7 | Budget Planning in terms of the MFMA | Draft 2020/2021 budget approved by the Board | Draft approved by 31 January 2020 | 31/01/2020 | N/A | 31/01/2020 | N/A | N/A | Operational | M:Fin |
| SO 1.17 | 4 | 3.7 | MSCOA Implementation | Actively participate in MSCOA steering committee | Compliance with MSCOA targets | 4 | 1 | 1 | 1 | 1 | Operational | M:Fin |
| SO 1.18 | 4 | 3.7 | CIPC Compliance | Submit AFS and all corporate changes | CIPC up to date by year end | 1 | | | | 1 | Operational | M:Fin |
| SO 1.19 | | | Land acquisition | Farm purchase for commonage | Date farm identification and agreement secured from Rural Development for its purchase | 30 06 2020 | N/A | N/A | N/A | 30 06 2020 | Capital | M: Fin / CEO |
| SO 1.2 | | | Financial Sustainability: To ensure financial sustainability and improve liquidity | | | | | | | | | |
| SO 1.2.1 | 4 | 3.7 | Financial Sustainability | Revenue generated for services rendered as implementing agents | Amount of income earned as a result of appointment as implementing agents or other initiatives | R120 000.00 | N/A | N/A | N/A | R150 000.00 | Operational | CEO |

| | | | | | | | | | | | | |
|----------|---|-----|---|--|---|---------------|-----|-----|------------|---------------|-------------|-------------|
| SO 1.2.2 | 4 | 3.7 | Financial sustainability | Funds earned from other initiatives that exclude implementing agent status | Amount of income earned from other initiatives | R150 000.00 | N/A | N/A | N/A | R150 000.00 | Operational | CEO |
| SO 1.2.3 | 4 | 3.7 | Financial sustainability | Minimum amount of total funds paid into USODA for project implementation | Funds deposited | R4 000 000.00 | N/A | N/A | N/A | R4 000 000.00 | Operational | CEO |
| SO 2 | | | Capacity Building: To Capacitate USODA to deliver and implement its core functions efficiently and effectively | | | | | | | | | |
| SO 2.1 | 1 | 3.7 | Staff Development | Short courses undertaken | Number of short courses attended as per the Training Plan (explore possibility of partnering with other stakeholders) | 4 | N/A | N/A | N/A | 4 | R | M:Fin/CEO |
| SO 2.2 | | | Corporate Identity | | | | | | | | | |
| SO 2.2.1 | 1 | 3.7 | Corporate Identity | Update USODA website and maintenance | 12 updates to websites | 12 | 3 | 3 | 3 | 3 | Operational | M:IPM/CEO |
| SO 2.2.2 | 1 | 3.7 | Corporate Identity | Ensure all brand & marketing material compliant with USODA | Review & produce brand & marketing material | 1 | N/A | 1 | N/A | N/A | Operational | M:IPM/CEO |
| SO 2.2.3 | 1 | 3.7 | Marketing | High quality marketing video | Date high quality marketing video adopted by the Board | 28 02 2020 | N/A | N/A | 28 02 2020 | N/A | Operational | M:IPM / CEO |

| | | | | | | | | | | | | |
|---|---|-----|-------------------------------------|--|--|------------|-----|-----|----------|-------|-------------|------------|
| SO 2.2.4 | 1 | 3.7 | Marketing | Marketing initiatives | Number of marketing initiatives undertaken | 30.06.2020 | N/A | N/A | 30.06.30 | N/A | Operational | MIPM / CEO |
| SO 3 Investment Promotion: To promote the growth and development of the Ugu District Vision 2030 | | | | | | | | | | | | |
| SO 3.1 Implement an Investment Promotion & Facilitation Strategy for the Ugu District | | | | | | | | | | | | |
| SO 3.1.1 | 3 | 3.7 | Investment promotion | Distribution of digital brochures and leaflets | Leaflets and brochures sent to all SA embassies | 1 | N/A | N/A | 1 | N/A | Operational | MIPM |
| SO 3.1.2 | 3 | 3.7 | Investment promotion | Attend exhibitions and seminars conferences for exposure and marketing the agency | Number of exhibitions attended at which Ugu was promoted | 2 | N/A | N/A | 1 | 1 | Operational | MIPM |
| SO 3.1.3 | 3 | 3.7 | Investment Promotion & Facilitation | Secure Service Level Agreement/ MOU with provincial SOE's (TIKZN) | Number of signed agreements | 1 | N/A | 1 | N/A | N/A | Operational | IPM/CEO |
| SO 3.1.4 | 3 | 3.7 | Investment promotion | Rand value of investment into Ugu as a result of marketing and investment attraction initiatives | Rand value of inward investment to Ugu | R100m | N/A | N/A | N/A | R100m | Operational | IPM |

| | | | | | | | | | | | | |
|----------|---|-----|---|---|--|----------------|----------------|-----|------------|------------|-------------|---------|
| SO 3.1.5 | 3 | 3.7 | Investment Promotion | Initiate good stakeholder relations with other provincial and national institutions to expose and market Ugu businesses | Investment Conference held in partnership with strategic stakeholders - EDTA & TIKZN | 1 | N/A | N/A | 1 | n/a | Operational | IPM/CEO |
| SO 3.1.6 | 3 | 3.7 | Brand Awareness / Investment Brochure | Re-designed Investment Brochure | Date of completion of the redesigned brochure | 28.02.2020 | N/A | N/A | 28.02.2020 | N/A | Operational | IPM/CEO |
| SO 3.1.7 | 3 | 3.7 | Media Releases | Number of media releases per month published through GCIS | 1 per month from November 2019 | 8 | N/A | N/A | N/A | 8 | Operational | IPM/CEO |
| SO 3.1.8 | 3 | 3.7 | Red Tape Reduction | Elimination of Red Tape | Number of interventions made | 3 | | 1 | 1 | 1 | Operational | IPM/CEO |
| SO 3.1.9 | 3 | 3.7 | Corporate Social Responsibility | Corporate Social Responsibility initiatives implemented | Number of CSI initiatives implemented | 1 event hosted | 1 event hosted | N/A | N/A | N/A | R3 000 | IPM/CEO |
| SO 3.2 | 3 | | Implement the Growth and Development Strategy of the Ugu District - Vision 2030 | | | | | | | | | |
| SO 3.2.1 | 3 | 3.7 | GDS | Coordinating the sitting of Focus Groups | Number of Focus Group meetings held and action plans submitted | 30 | N/A | 10 | 10 | 10 | Operation | CEO |
| | 3 | 3.7 | GDS | GDS Information pack / booklet | Date GDS information pack / booklet developed | 30.06.2020 | N/A | N/A | N/A | 30.06.2020 | Operational | CEO |

| To maximize the contribution of agriculture to the local economy | | | | | | | | | | | |
|--|-----|---------------------|---|---|-------------|-----|-----|-----|---|----------------|-------------|
| Agricultural Development | | | | | | | | | | | |
| SO 4.1.1 | 3.7 | Agrarian revolution | Number of hectares of fallow fields cultivated with niche crops | Number of hectares cultivated | 10 | N/A | N/A | 5 | 5 | Operational | M:Dev Agric |
| SO 4.1.2 | 3.7 | Agrarian revolution | Support community gardens and schemes for market linkage | Number of community gardens and schemes supported | 40 | N/A | 15 | 15 | 10 | R - | M:Dev Agric |
| SO 4.1.3 | 3.7 | Agrarian revolution | Establish hydroponic tunnels | Number of hydroponic tunnels established | 3 | N/A | N/A | N/A | 3 | R 2 666 000.00 | M:Dev Agric |
| SO 4.1.4 | 3.7 | Agrarian revolution | Secure funding or receive written commitment from stakeholders | Number of agricultural projects supported with external funding | 8 | 2 | 2 | 2 | 2 | R - | M:Dev Agric |
| SO 4.1.5 | 3.7 | Agrarian Revolution | Uga Fresh Produce Market | Date external party appointed for resuscitation of Uga Market | 30 Dec 2017 | | | | Board approved Resuscitation Plan together with an operator | | M:Dev Agric |
| SO 4.1.5 | 3 | Agrarian revolution | Identification of small timber growers within the district. | Number of small timber growers | 12 | 3 | 3 | 3 | 3 | R - | M:Dev Agric |
| SO 4.1.6 | | | Provide support to Small Timber Growers | Number of initiatives to support STGs | | | | 1 | 1 | | |

| | | | | | | | | | | | | |
|----------|---|--|--------------------------------------|---|--|----|-----|-----|-----|-----|-------------|-------------|
| SO 4.1.7 | 3 | | Agrarian revolution | Profile Ugu - small timber growers identified | Number of detail profiles of small timber growers | 12 | 3 | 3 | 3 | 3 | R | M:Dev Agric |
| SO 4.1.8 | | | Agrarian revolution | Agri-Park | Table progress reports on Agri-Park rollout | 4 | 1 | 1 | 1 | 1 | | |
| | | | | | | | | | | | | |
| SO 4.2 | | | Agricultural Value Chain Development | | | | | | | | | |
| SO 4.2.1 | 3 | | Agro-processing | Link the identified small timber growers with potential forestry partners for support | Number of linkages made | 3 | N/A | 1 | 1 | 1 | Operational | M:Dev Agric |
| SO 4.2.2 | | | Agro-processing | Support to informal fishermen | Number of initiatives undertaken to support informal fishermen | 2 | N/A | N/A | N/A | 2 | Operational | M:Dev Agric |
| SO 4.2.2 | | | Agro-processing | Support to informal honey enterprises | Number of initiatives undertaken to support informal honey enterprises | 2 | N/A | N/A | 2 | N/Z | Operational | M:Dev Agric |
| SO 4.2.3 | | | Agro-processing | Identify and link agro-processors with value chain development initiatives for crop producers | Number of initiatives identified | 4 | 1 | 1 | 1 | 1 | R | M:Dev |

| | | | | | | | | | | | |
|----------|--|---|--|---|-------------------------------------|-----|---|-----|-------|-----|--------------|
| SO 4.2.1 | | RASET implementation | Facilitate monthly Project Steering Committee meeting for RASET | Number of PSC conducted | 4 | 1 | 1 | 1 | 1 | R - | M: Dev Agri |
| SO 4.2.4 | | Value Chain Development | Facilitate the signing of the Service Level Agreement with DoE for NSNP for the district | Signed SLA | 1 | N/A | 1 | N/A | | R - | CEO & DMA |
| SO 4.2.5 | | Value Chain Development | Identify local transport service providers to deliver in schools | Number of local transport service providers identified for NSNP | 12 | N/A | 4 | 4 | 4 | R - | M: Dev Agric |
| SO 4.2.6 | | Value Chain Development Support to small farmers | Small scale farmer support | Number of inputs/mechanisations procured | 8 | 2 | 2 | 2 | 2 | R - | M: Dev Agric |
| SO 4.3.1 | | Coastal Properties Development | Umzumba Fish Commercialization | Funding secured for N2 fish entrepreneurs | Support provided to N2 fish vendors | | | | R300k | | |
| SO 4.3.1 | | Mainstreaming informal fishers | Support to informal fishers along the N2 | Number of initiatives implemented to support informal fishers | | | 1 | | 1 | | M: Dev Agric |
| SO 5 | | Property Development: To forge Public Private Partnerships (PPPs) to give effect to economic development on State, Ingonyama Trust and land owned by the private sector | | | | | | | | | |

| SO | | Facilitate the implementation of the high-impact projects | | | | | | | | | |
|----------|--|---|--|---|------------------------------|------------|------------|------------------------------|--|-------------|-------------|
| SO 5.1 | | | | | | | | | | | |
| SO 5.1.1 | | Hinterland Property Development | Murchison Mixed Use | facilitate signing of the lease with Ingonyama board | 1 signed lease by March 2020 | N/A | N/A | 1 signed lease by March 2020 | N/A | Operational | M:Dev P/CEO |
| SO 5.1.1 | | Hinterland Property Development | Facilitating a lease with Ingonyama Board to enable development on the identified land | Date lease concluded | 30 03 2020 | N/A | N/A | 30 03 2020 | N/A | | |
| SO 5.1.2 | | Property Development - Coastal | Date Call for Proposals published | Date Call for Proposals issued | 30 09 2019 | 30 09 2019 | N/A | N/A | N/A | Operational | M:Dev P/CEO |
| SO 5.1.3 | | Property Development - Coastal | Conclude an agreement with the developer | Date the agreement with the developer is concluded | 30 03 2020 | N/A | N/A | N/A | implementation commences | Operational | M:Dev P/CEO |
| SO 5.1.4 | | Property Development | Confirm written SLA from RRM on coastal public properties | Date project specific SLAs on coastal properties concluded with RRM | 28 02 2020 | | 28 02 2020 | | | Operational | CEO |
| SO 5.1.4 | | Property Development - Coastal | Lodgement of applications for approval (Sheilly Skiboost, Southbroom, and St Michaels) | Date applications for the development of land are lodged | 30 05 2020 | N/A | N/A | N/A | Plans lodged with relevant authorities | | |

| | | | | | | | | | | | |
|----------|--|--------------------------------|---|--|--|-----|-------------------|-----|--|-------------|-------------|
| SO 5.1.4 | | Property Development | Appoint developers for the Scottburgh golf estate | Date developers for the SGE appointed | 30.06.2020 | | | | Copy of the draft Developer's Agreement | Operational | CEO |
| SO 5.1.4 | | Property Development | Government Office Precinct | Date proposals for Port Shepstone government Precinct are presented to the Board | 30.06.2020 | | | | Board Resolution on the proposals received | Operational | CEO |
| SO 5.1.4 | | Property Development - Coastal | Shelly Ski-boat revamp | Issue Call for Proposals & appoint | Appoint developer | N/A | Appoint developer | | | | M:Dev P/CEO |
| SO 5.1.5 | | Property Development - Coastal | Shelly Ski-boat revamp | Agreement signed and commencement | Implementation commences | N/A | N/A | N/A | implementation commences | | M:Dev P/CEO |
| | | Property Development - Coastal | Lodgement of applications for approval | Lodgement of approval applications - date lodged | Applications for planning approvals lodged | | | | Plans lodged with relevant authorities | | |
| SO 5.1.6 | | Property Development - Coastal | Southbroom beachfront development | Issue a Call for proposals & appoint | Appoint developer | N/A | Appoint developer | N/A | N/A | | M:Dev P/CEO |
| SO 5.1.7 | | Coastal Properties Development | Southbroom beachfront development | Agreement signed & commencement | Implementation commences | N/A | | N/A | implementation commences | | M:Dev P/CEO |

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|----------|--|--|---|---|---|------------|--------------------------|------------|--|--------------|-------------|
| | | Property Development - Coastal | Lodgement of applications for approval | Lodgement of approval applications - date lodged | Applications for planning approvals lodged | | | | Plans lodged with relevant authorities | | |
| SO 5.1.8 | | Property Development - Coastal | Appoint a developer for at least 1 property in Umdoni | Developer appointed | Implementation commences | | Appoint developer | | implementation commences | | |
| SO 5.1.8 | | Inland Property Development | Conference Centre - Umdoni | Facilitate lease with ITB | Signed lease with ITB | N/A | N/A | N/A | Signed lease with ITB | | M:Dev P/CEO |
| SO 5.2 | | Implement property development opportunities | | | | | | | | | |
| SO 5.2.1 | | SwaXolo Caves | Completion of construction of SwaXolo Caves Walkway | Walkway constructed | Date of completion of construction of the foristic system | 28.02.2020 | N/A | N/A | Close-Out Report | R 552 A41.00 | M:Dev P/CEO |
| SO 5.2.2 | | John Mason Park | Finalise the lease with RNM | Date lease finalised between USCEA and RNM | 28.02.2020 | N/A | Copy of the signed lease | 1 | N/A | Operational | M:Dev P/CEO |
| SO 5.2.3 | | John Mason Park - Lease with RNM | Lease signed between USCEA and the developer | Date signed lease concluded between USCEA and the developer | 30.04.2020 | | | 30.04.2020 | Copy of the signed lease agreement | | |
| SO 5.2.4 | | John Mason Park - Agreement with the developer | Conclude development agreement with the developer | Date performance guarantees are submitted by the developer | 30.05.2020 | N/A | N/A | N/A | 1 | Operational | M:Dev P/CEO |

| | | | | | | | | | | | | |
|----------|---|--|---|---|---|--|--------------------------------------|-------------------------------------|--|------------|-------------|-------------|
| SO 5.2.5 | | | Lodging of Plans - John Mason Park | Development applications lodged with relevant authorities | Date applications for approval lodged with relevant authorities | 30 06 2020 | | | | 30 06 2020 | | |
| SO 5.2.6 | | | John Mason Park | Conclude lease with DPW | Date lease concluded | Lease agreement concluded - Feb 2020 | Lease agreement concluded - Feb 2020 | N/A | N/A | N/A | Operational | M:Dev P/CEO |
| SO 5.2.5 | | | John Mason Park | Conclude lease with the developer | Date lease concluded | Lease agreement concluded - March 2020 | N/A | N/A | Lease agreement concluded - March 2020 | N/A | Operational | |
| SO 5.2.7 | | | Hibberdene Mixed Use | Conclude the agreement with the developer | Date agreement with the developer concluded | Agreement with developer - Nov 2019 | N/A | Agreement with developer - Nov 2019 | N/A | N/A | Operational | M:Dev P/CEO |
| SO 5.2.3 | | | Hibberdene Mixed Use - Commencement of Implementation | Lodgement of planning applications for approval | Date application lodged | 30 06 2020 | N/A | N/A | N/A | 1 | Operational | |
| SO 6 | | | Marine: To promote economic development within coastal and riverine zones | | | | | | | | | |
| SO 6.1 | 3 | | Implement maritime tourism projects | | | | | | | | | |
| SO 6.1.1 | | | Umzumbe River Trail - Multi Trails Network | Funding secured for URT | Date funding secured for at least phase 1 | Funding secured by November 2019 | N/A | R4m secured | N/A | R | Operational | M:Dev P/CEO |
| SO 6.1.2 | | | Umzumbe River Trail - Multi Trails Network | Review a joint action plan with SCT for URT | Joint action plan | 1 | 1 | N/A | N/A | N/A | Operational | M:Dev P/CEO |

| | | | | | | | | | | | | |
|-------------|----------|--|--|--|---|---|--------------------------------|--------------------------------------|-----|---|--------------|-------------|
| SO 6.1.3 | | | Umzumbe River Trail - Multi Trails Network | Implement a joint implementation plan | Date service providers appointed for implementation | Service providers appointed by May 2020 | N/A | N/A | N/A | service providers appointed by May 2020 | R | M:Dev P/CEO |
| SO7 | 3 | Facilitate catalytic projects within the Ugu District | | | | | | | | | | |
| SO 7.1 | | | Catalytic Project - Ifafa Industrial Park | Finalise the application for the Release of Agricultural land for Industrial Development (Ifafa) | Facilitate finalization of the appeal being considered by the Minister - date finalized | 2019/09/01 | Appeal finalised by Sep 2019 | N/A | N/A | N/A | R 900 000.00 | M:Dev P/CEO |
| SO 7.2 | | | Catalytic Project - Ifafa Industrial Park | Appointment of service providers - Rezoning and EIA | Date service providers commence with implementation | 2019/10/01 | N/A | Appointed service providers commence | N/A | N/A | Operational | |
| SO 7.3 | | | Southeast Film Studio | Facilitate establishment of South Coast Film Studio at Shelly Beach Techno Park | Date of commencement of implementation | 30.06.2020 | commencement of implementation | N/A | N/A | N/A | Operational | M:Dev P/CEO |
| SO 7.4 | | | Catalytic Project - Ifafa Industrial Park | Development applications lodged | Rezoning and EIA to have commenced and each to have reached 50% milestone | 01/04/2020 | N/A | N/A | N/A | 1 | | CEO |
| SO 8 | 3 | Renewable Energy: To identify, attract, support or assist renewable energy initiatives within the district. | | | | | | | | | | |

| | | | | | | | | | | | | | |
|-----------|--|--|---------------------|---|---|---|---|---|---|---|--|-------------|----------|
| SO 8.1 | | | Renewable energy | To support and assist the proposed Bio Fuels initiative at Gunn's Drift | Quarterly progress reports at the Projects Development Committee | 4 | 1 | 1 | 1 | 1 | | Operational | M:Dev SP |
|-----------|--|--|---------------------|---|---|---|---|---|---|---|--|-------------|----------|

3.2 DETAILED ADJUSTMENT BUDGET 2019/20 AND DRAFT BUDGET 2020/21 AND THE MEDIUM-TERM REVENUE AND EXPENDITURE FRAMEWORK

Ugu District Council Development Budget

| | | | | | | | | |
|-------------------|-----------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|
| Total Revenue | 11 887 010.57 | 5 456 809.02 | 4 952 921.07 | 12 020 060.08 | 12 738 410.57 | 10 304 980.10 | 10 294 492.71 | 10 806 445.60 |
| Total Expenditure | -12 346 612.560 | -3 931 566.920 | -5 144 421.900 | -9 435 760.808 | -13 195 498.280 | -10 304 980.098 | -10 294 492.702 | -10 808 445.592 |
| Profit/(Loss) | -459 601.99 | 1 525 242.10 | -191 500.83 | 2 584 299.47 | -457 087.71 | 0.00 | 0.00 | 0.00 |

| Vote Description | Budget | Actual | Budget YTD | Full Year Forecast | Adjustment | Adjusted Budget | DRAFT BUDGET | | |
|--|--------------|--------------|--------------|--------------------|--------------|-----------------|--------------|--------------|--------------|
| | | | | | | | 2020/21 | 2021/22 | 2022/23 |
| Intercompany/Parent-subsidiary Transactions | | | | | | | | | |
| Parent Allocation - Ugu District Municipality | 5 381 407.81 | 2 690 703.92 | 2 242 253.25 | 5 381 407.84 | 1 000 000.00 | 6 381 407.81 | 6 700 478.20 | 7 035 502.11 | 7 387 277.22 |
| Totals for Intercompany/Parent-subsidiary Transactions | 5 381 407.81 | 2 690 703.92 | 2 242 253.25 | 5 381 407.84 | 1 000 000.00 | 6 381 407.81 | 6 700 478.20 | 7 035 502.11 | 7 387 277.22 |
| Interest, Dividend and Rent on Land [Revenue] | | | | | | | | | |
| Interest Received - Bank Accounts | 130 000.00 | 69 209.92 | 54 166.67 | 166 103.81 | | 130 000.00 | 136 370.00 | 142 915.76 | 149 775.72 |
| Totals for Interest, Dividend and Rent on Land [Revenue] | 130 000.00 | 69 209.92 | 54 166.67 | 166 103.81 | 0.00 | 130 000.00 | 136 370.00 | 142 915.76 | 149 775.72 |
| Operational Revenue [Revenue - Exchange Rev] | | | | | | | | | |
| Municipal Allocations - Umfolozi Local Municipality | 578 812.50 | 578 812.50 | 241 171.88 | 1 389 150.00 | | 578 812.50 | 607 753.13 | 638 140.78 | 670 047.82 |
| Totals for Operational Revenue [Revenue - Exchange Rev] | 578 812.50 | 1 157 625.00 | 241 171.88 | 1 389 150.00 | 0.00 | 578 812.50 | 607 753.13 | 638 140.78 | 670 047.82 |
| Sales of Goods and Rendering of Services [R] | | | | | | | | | |
| Sale of Tender Documents | 52 800.04 | 434.78 | 22 000.02 | 1 043.47 | (49 800.00) | 3 000.04 | 3 147.04 | 3 298.10 | 3 456.41 |
| Management Fees - Ifale Farm Elysium | 318 800.00 | 90 457.68 | 132 000.00 | 217 098.43 | (98 800.00) | 218 000.00 | 228 692.00 | 239 658.74 | 251 162.38 |
| Totals for Sales of Goods and Rendering of Services [R] | 369 600.04 | 90 892.46 | 154 000.02 | 218 141.90 | (148 600.00) | 221 000.04 | 231 829.04 | 242 956.84 | 254 618.79 |
| Transfers and Subsidies [Revenue - Non-exch] | | | | | | | | | |
| Grant Received - Umzumbi Local Municipality | 578 812.50 | 578 812.50 | 241 171.88 | 1 389 150.00 | | 578 812.50 | 607 753.13 | 638 140.78 | 670 047.82 |
| Grant Received - Ray Nkonyeni Municipality | 869 565.22 | 869 565.22 | 362 318.84 | 2 096 956.53 | | 869 565.22 | 913 043.48 | 958 555.66 | 1 006 630.44 |
| Grant Received - Umuzirabantu Local Municipality | 578 812.50 | 578 812.50 | 241 171.88 | 1 389 150.00 | | 578 812.50 | 607 753.13 | 638 140.78 | 670 047.82 |

| | | | | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Grant Received - National School Nutrition Programme | 2 500 000.00 | 0.00 | 1 041 666.67 | 0.00 | | 2 500 000.00 | 0.00 | 0.00 | 0.00 |
| Grant Received - KZNDETEA Ifafa Farm | 900 000.00 | 0.00 | 375 000.00 | 0.00 | | 900 000.00 | 500 000.00 | 0.00 | 0.00 |
| Totals for Account Type : 3000 - Transfers and Subsidies [Revenue - Non-Exch] | 5 427 190.22 | 1 448 377.72 | 2 261 329.25 | 4 865 255.53 | 0.00 | 5 427 190.22 | 2 628 549.73 | 2 234 977.22 | 2 346 726.08 |
| Safeguard and Security | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Catering Services_Special Projects | 2 112.00 | 0.00 | 880.00 | 0.00 | | 2 112.00 | 2 215.49 | 2 321.83 | 2 433.26 |
| Audit Committee Fees_Business and Advisory | 128 065.40 | 31 639.09 | 53 361.00 | 76 077.82 | | 128 065.40 | 134 341.65 | 140 790.05 | 147 547.98 |
| Website Development | 63 360.00 | 13 490.00 | 26 400.00 | 32 376.00 | (30 000.00) | 33 360.00 | 34 994.64 | 36 674.39 | 38 434.75 |
| Repairs and Maintenance of Buildings | 10 580.00 | 3 278.24 | 4 400.00 | 7 667.78 | | 10 580.00 | 11 077.44 | 11 609.16 | 12 166.40 |
| Safeguard and Security | 25 502.40 | 4 341.35 | 10 626.00 | 10 419.24 | (10 000.00) | 15 502.40 | 16 262.02 | 17 042.59 | 17 860.64 |
| Accounting and Audit Fees_Professional Services | 81 350.00 | 39 500.00 | 33 895.83 | 94 800.00 | (14 800.00) | 66 550.00 | 69 810.95 | 73 161.86 | 76 673.65 |
| Catering Services_Chief Executive Officer | 10 580.00 | 350.00 | 4 400.00 | 840.00 | | 10 580.00 | 11 077.44 | 11 609.16 | 12 166.40 |
| Complete EIA_Ifafa Industrial Park | 900 000.00 | 36 084.40 | 375 000.00 | 86 592.56 | | 900 000.00 | 500 000.00 | 115 903.76 | 141 284.36 |
| Legal Fees_Hibberdene Mixed Use | 119 585.22 | 0.00 | 49 818.84 | 0.00 | | 119 585.22 | 125 423.92 | 131 444.26 | 137 753.69 |
| Umzumbe River Trails_Catering Services | 10 580.00 | 0.00 | 4 400.00 | 0.00 | | 10 580.00 | 11 077.44 | 11 609.16 | 12 166.40 |
| Umzumbe River Trails_Transport Services | 84 480.00 | 0.00 | 35 200.00 | 0.00 | | 84 480.00 | 88 619.52 | 92 873.26 | 97 331.17 |
| KwaXolo Caves Building | 552 841.58 | 246 380.00 | 230 350.68 | 591 264.00 | | 552 841.58 | 0.00 | 0.00 | 0.00 |
| Legal Fees_John Msoni Park | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Legal Fees_Scullborough Beach Front | 211 000.00 | 0.00 | 67 916.67 | 0.00 | (211 000.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| Legal Fees - Turton Beach Front | 211 000.00 | 0.00 | 67 916.67 | 0.00 | (211 000.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| Business Support_Catering Services | 15 840.00 | 0.00 | 6 600.00 | 0.00 | | 15 840.00 | 16 815.16 | 17 413.74 | 18 249.69 |
| Totals for Account Type : 4200 - Contracted Services [Expenditure] | 2 426 797.60 | 375 103.08 | 1 011 166.67 | 900 247.39 | (476 800.00) | 1 949 997.60 | 1 021 516.66 | 662 453.22 | 714 068.22 |
| Account Type : 4400 - Depreciation and Amortisation [Expenditure] | | | | | | | | | |
| Amortisation: Computer Software | 0.00 | 1 198.05 | 0.00 | 2 875.32 | 3 000.00 | 3 000.00 | 3 147.00 | 3 298.06 | 3 456.36 |
| Depreciation: Computer Equipment | 34 320.00 | 13 111.77 | 14 300.00 | 31 468.25 | (3 000.00) | 31 320.00 | 32 854.68 | 34 431.70 | 36 084.43 |
| Depreciation: Furniture and Office Equipment | 34 320.00 | 9 881.96 | 14 300.00 | 23 716.70 | | 34 320.00 | 36 001.68 | 37 729.76 | 39 540.79 |
| Totals for Account Type : 4400 - Depreciation and Amortisation [Expenditure] | 68 640.00 | 24 191.78 | 28 600.00 | 58 060.27 | 0.00 | 68 640.00 | 72 003.36 | 75 459.52 | 79 081.58 |
| Account Type : 4520 - Interest, Dividends and Rent on Land [Expen] | | | | | | | | | |
| Interest, Dividends, Rent on Land | 0.00 | 85 559.69 | 0.00 | 205 343.26 | 90 000.00 | 90 000.00 | 153 320.61 | 160 680.00 | 168 392.64 |
| Totals for Account Type : 4520 - Interest, Dividends and Rent on Land [Expen] | 0.00 | 85 559.69 | 0.00 | 205 343.26 | 90 000.00 | 90 000.00 | 153 320.61 | 160 680.00 | 168 392.64 |
| Account Type : 4600 - Inventory Consumed [Expenditure] | | | | | | | | | |
| Inventory Consumed: Other Materials | 15 717.50 | 0.00 | 6 546.96 | 0.00 | | 15 717.50 | 0.00 | 0.00 | 0.00 |
| School Nutrition | 2 500 000.00 | 2 571.30 | 1 041 666.67 | 6 171.12 | | 2 500 000.00 | 0.00 | 0.00 | 0.00 |
| Totals for Account Type : 4600 - Inventory Consumed [Expenditure] | 2 515 717.50 | 2 571.30 | 1 048 213.63 | 6 171.12 | | 2 515 717.50 | 0.00 | 0.00 | 0.00 |
| Account Type : 4700 - Operating Leases [Expenditure] | | | | | | | | | |
| Operating Lease: Other Assets | 550 000.00 | 201 564.82 | 229 166.67 | 483 755.57 | 175 000.00 | 725 000.00 | 760 525.00 | 700 000.00 | 733 600.00 |

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|---|--------------|------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Totals for Account Type : 4700 - Operating Leases [Expenditure] | 550 000.00 | 201 564.82 | 229 166.67 | 483 755.57 | 175 000.00 | 725 000.00 | 750 525.00 | 700 000.00 | 733 600.00 |
| Account Type : 4710 - Operational Cost [Expenditure] | | | | | | | | | |
| Courier and Delivery Service | 2 794.18 | 0.00 | 1 164.24 | 0.00 | | 2 794.18 | 2 931.09 | 3 071.79 | 3 219.23 |
| External Audit Fees | 528 000.04 | 406 841.76 | 220 000.02 | 975 420.22 | (78 000.00) | 450 000.04 | 472 050.04 | 494 708.44 | 518 454.46 |
| Municipal Services | 91 238.40 | 23 821.39 | 38 016.00 | 57 171.34 | | 91 238.40 | 95 709.08 | 100 303.12 | 105 117.67 |
| Municipal Services | 91 152.00 | 0.00 | 37 980.00 | 0.00 | (91 152.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| Printing and Publications | 148 896.00 | 61 645.09 | 82 040.00 | 147 948.22 | | 148 896.00 | 155 191.90 | 163 689.12 | 171 546.19 |
| Skills Development Levy: Chief Executive Officer | 19 567.95 | 22 734.62 | 8 153.31 | 54 563.09 | | 19 567.95 | 20 526.78 | 21 512.06 | 22 544.64 |
| Skills Development Levy: Finance | 15 831.31 | 0.00 | 6 595.36 | 0.00 | | 15 831.31 | 16 507.04 | 17 404.18 | 18 239.58 |
| Skills Development Levy: Marketing | 6 011.17 | 0.00 | 2 504.65 | 0.00 | | 6 011.17 | 6 305.72 | 6 608.39 | 6 925.59 |
| Skills Development Levy: Special Projects | 52 972.91 | 0.00 | 22 072.05 | 0.00 | | 52 972.91 | 55 568.58 | 58 235.87 | 61 031.20 |
| Customer/Client Information | 100 000.00 | 24 056.60 | 41 866.57 | 57 735.84 | (30 000.00) | 70 000.00 | 73 430.00 | 76 954.84 | 80 648.46 |
| Gifts and Promotional Items_Marketing | 0.00 | 900.00 | 0.00 | 2 160.00 | 50 000.00 | 50 000.00 | 52 450.00 | 54 967.60 | 57 606.04 |
| Bank Charges | 26 400.00 | 9 282.82 | 11 000.00 | 22 278.77 | | 26 400.00 | 27 693.60 | 29 022.89 | 30 415.99 |
| Telephone, Fax, Telegraph and Telex | 0.00 | 54 169.44 | 0.00 | 129 982.66 | 166 320.00 | 166 320.00 | 174 469.68 | 182 844.22 | 191 620.75 |
| Premiums | 33 264.00 | 14 752.40 | 13 860.00 | 35 405.76 | | 33 264.00 | 34 893.94 | 36 568.84 | 38 324.15 |
| Municipal Services | 0.00 | 24 098.05 | 0.00 | 57 837.74 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Capacity Building_Unemployed | 39 916.89 | 0.00 | 16 632.00 | 0.00 | (39 916.89) | 0.00 | 0.00 | 0.00 | 0.00 |
| SNT : Accommodation_Development | 90 564.67 | 29 345.80 | 37 735.28 | 70 428.00 | | 90 564.67 | 95 002.34 | 99 562.45 | 104 341.45 |
| SNT : Daily Allowance_Development | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| SNT : Car Rental_Development | 79 200.00 | 3 150.00 | 33 000.00 | 7 560.00 | | 79 200.00 | 83 089.80 | 87 068.68 | 91 247.97 |
| Own Transport_Development | 158 400.00 | 29 408.00 | 65 000.00 | 70 679.68 | (78 400.00) | 80 000.00 | 83 920.00 | 87 948.16 | 92 169.67 |
| SNT: Air Transport_Development | 47 520.00 | 6 684.22 | 19 800.00 | 16 942.13 | | 47 520.00 | 49 848.48 | 52 241.21 | 54 748.78 |
| Municipal Services | 0.00 | 552.30 | 0.00 | 1 565.52 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Professional Bodies, Membership and Subscription | 2 640.00 | 0.00 | 1 100.00 | 0.00 | | 2 640.00 | 2 769.36 | 2 902.28 | 3 041.60 |
| Customer/Client Information | 80 000.00 | 0.00 | 33 333.33 | 0.00 | | 80 000.00 | 83 920.00 | 87 948.16 | 92 169.67 |
| Signs | 21 120.00 | 0.00 | 8 800.00 | 0.00 | | 21 120.00 | 22 154.88 | 23 218.31 | 24 332.79 |
| Radio and TV Transmissions | 2 328.48 | 0.00 | 970.20 | 0.00 | | 2 328.48 | 2 442.58 | 2 559.82 | 2 682.69 |
| Telephone, Fax, Telegraph and Telex | 166 320.00 | 0.00 | 89 300.00 | 0.00 | (166 320.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| Software Licences | 55 440.00 | 3 886.55 | 23 100.00 | 9 588.68 | | 55 440.00 | 58 156.56 | 60 949.07 | 63 873.58 |
| Hire Charges: Events_Chief Executive Officer | 21 120.00 | 0.00 | 8 800.00 | 0.00 | | 21 120.00 | 22 154.88 | 23 218.31 | 24 332.79 |
| Gifts and Promotional Items_Development | 50 000.00 | 0.00 | 20 833.33 | 0.00 | (50 000.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment Conference: Hire Charges | 15 840.00 | 0.00 | 6 600.00 | 0.00 | (15 840.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| Business Support_Hire Charges: Development | 15 840.00 | 0.00 | 6 600.00 | 0.00 | (15 840.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| DC21_2017/2018_Plan Development_Strategic Planning_Hire Charge | 15 840.00 | 0.00 | 6 600.00 | 0.00 | (15 840.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals for Account Type : 4710 - Operational Cost [Expenditure] | 1 978 217.91 | 715 819.85 | 824 257.46 | 1 717 247.64 | (364 988.60) | 1 612 229.11 | 1 692 277.34 | 1 773 506.65 | 1 858 634.97 |
| Account Type : 4900 - Employee Related Cost [Expenditure] | | | | | | | | | |

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| Basic Salaries and Wages_Chief Executive Officer | 445 914.20 | 112 877.10 | 185 797.58 | 270 406.04 | (170 914.20) | 275 000.00 | 291 812.50 | 305 924.30 | 320 608.67 |
| Basic Salaries and Wages_Finance | 1 288 523.79 | 505 734.85 | 538 884.91 | 1 213 763.64 | (74 760.15) | 1 213 763.64 | 1 268 410.10 | 1 350 253.79 | 1 415 065.97 |
| Basic Salaries and Wages_Special Projects | 168 001.06 | 109 260.15 | 70 000.44 | 262 224.35 | 94 223.30 | 262 224.35 | 278 351.16 | 291 712.01 | 305 714.19 |
| Bonuses_Development | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Bonuses_Finance | 41 263.04 | 0.00 | 17 192.93 | 0.00 | | 41 263.04 | 43 800.72 | 45 903.15 | 48 106.50 |
| Bonuses_Chief Executive Officer | 37 159.84 | 0.00 | 15 483.27 | 0.00 | | 37 159.84 | 39 445.17 | 41 338.54 | 43 322.79 |
| Bonuses_Marketing | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Bonuses_Special Projects | 14 000.42 | 0.00 | 5 833.51 | 0.00 | | 14 000.42 | 14 861.45 | 15 574.80 | 16 322.39 |
| Bonuses_Cost Capitalisation | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension_Development | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension_Chief Executive Officer | 33 443.37 | 1 148.62 | 13 934.74 | 2 756.69 | (30 000.00) | 3 443.37 | 3 655.14 | 3 830.58 | 4 014.45 |
| Pension_Finance | 36 451.99 | 35 270.18 | 15 188.33 | 84 646.43 | 48 548.01 | 85 000.00 | 90 227.50 | 94 558.42 | 99 097.22 |
| Pension_Marketing | 0.00 | 0.00 | 0.00 | 0.00 | 16 347.95 | 16 347.95 | 16 476.35 | 20 411.21 | 21 390.85 |
| Pension_Special Projects | 12 500.37 | 5 699.40 | 5 260.15 | 13 438.58 | | 12 500.37 | 13 378.29 | 14 017.31 | 14 690.14 |
| Unemployment Insurance Fund_Development | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Unemployment Insurance Fund_Chief Executive Officer | 4 670.77 | 228.90 | 2 029.49 | 549.36 | | 4 670.77 | 5 170.32 | 5 418.50 | 5 678.59 |
| Unemployment Insurance Fund_Finance | 4 602.51 | 3 146.40 | 1 917.71 | 7 551.36 | | 4 602.51 | 4 885.56 | 5 120.07 | 5 365.83 |
| Unemployment Insurance Fund_Marketing | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Unemployment Insurance Fund_Special Projects | 1 680.05 | 743.60 | 700.02 | 1 764.64 | | 1 680.05 | 1 783.37 | 1 858.97 | 1 958.69 |
| Travel or Vehicle Allowance_Finance | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Travel or Vehicle Allowance_Chief Executive Officer | 0.00 | 90 980.00 | 0.00 | 216 000.00 | 216 000.00 | 216 000.00 | 229 284.00 | 240 289.53 | 251 823.53 |
| Travel or Vehicle Allowance_Marketing | 0.00 | 57 162.16 | 0.00 | 137 237.04 | 137 237.04 | 137 237.04 | 145 677.12 | 162 669.62 | 169 997.76 |
| Travel or Vehicle Allowance_Special Programmes | 0.00 | 0.00 | 0.00 | 0.00 | 68 618.52 | 68 618.52 | 72 838.55 | 76 334.81 | 79 998.88 |
| Basic Salaries and Wages_Chief Executive Officer | 1 135 137.45 | 498 480.90 | 472 973.94 | 1 199 354.16 | | 1 135 137.45 | 1 204 948.41 | 1 282 785.94 | 1 323 399.66 |
| Bonuses_Chief Executive Officer | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension_Chief Executive Officer | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Unemployment Insurance Fund_Chief Executive Officer | 2 819.66 | 0.00 | 1 174.86 | 0.00 | | 2 819.66 | 2 993.07 | 3 136.74 | 3 287.30 |
| Unemployment Insurance Fund_Chief Executive Officer | 0.00 | 4 051.38 | 0.00 | 9 723.31 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension_Finance | 65 722.65 | 0.00 | 27 384.44 | 0.00 | (65 722.65) | 0.00 | 0.10 | 0.10 | 0.10 |
| Unemployment Insurance Fund_Finance | 8 763.48 | 0.00 | 3 651.45 | 0.00 | | 8 763.48 | 9 302.43 | 9 748.55 | 10 216.90 |
| Basic Salaries and Wages_Special Projects | 39 841.17 | 0.00 | 16 500.49 | 0.00 | | 39 841.17 | 42 291.40 | 44 321.39 | 46 448.82 |
| Basic Salaries and Wages_Development | 0.00 | 314 128.45 | 0.00 | 753 908.30 | 753 908.30 | 753 908.30 | 800 273.66 | 838 686.80 | 878 943.78 |
| Basic Salaries and Wages_Finance | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Basic Salaries and Wages_Marketing | 520 807.61 | 238 672.40 | 217 003.17 | 572 813.76 | 50 000.00 | 570 807.61 | 605 912.28 | 634 996.07 | 665 475.88 |
| Bonuses_Marketing | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension_Finance | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension_Marketing | 39 060.18 | 17 539.05 | 16 275.08 | 42 093.72 | 4 000.00 | 43 060.18 | 45 708.38 | 47 902.38 | 50 201.70 |

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| Pension: Special Projects | 76 024.21 | 0.00 | 31 676.75 | 0.00 | (76 024.21) | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension: Development | 0.00 | 17 526.20 | 0.00 | 42 062.88 | 42 063.00 | 42 063.00 | 44 549.87 | 46 793.07 | 49 036.14 |
| Unemployment Insurance Fund_Development | 0.00 | 743.60 | 0.00 | 1 784.54 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Unemployment Insurance Fund_Finance | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Unemployment Insurance Fund_Marketing | 2 819.56 | 743.60 | 1 174.86 | 1 784.54 | | 2 819.56 | 2 993.07 | 3 136.74 | 3 267.30 |
| Unemployment Insurance Fund_Special Projects | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Unemployment Insurance Fund_Special Projects | 5 639.33 | 0.00 | 2 349.72 | 0.00 | | 5 639.33 | 6 986.15 | 6 273.48 | 6 574.81 |
| Unemployment Insurance Fund_Development | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Unemployment Insurance Fund_Finance | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Travel or Vehicle Allowance_Marketing | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Travel or Vehicle Allowance_Special Programmes | 0.00 | 57 182.10 | 0.00 | 137 237.04 | 137 237.04 | 137 237.04 | 145 677.12 | 152 669.62 | 159 997.76 |
| Travel or Vehicle Allowance_Finance | 0.00 | 82 880.20 | 0.00 | 222 912.48 | 222 912.48 | 222 912.48 | 236 621.60 | 247 979.43 | 259 882.45 |
| Basic Salaries and Wages_Finance | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Basic Salaries and Wages_Chief Executive Officer | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals for Account Type : 4900 - Employee Related Cost [Expenditure] | 3 985 146.52 | 2 163 139.19 | 1 660 477.64 | 5 191 534.06 | 1 375 674.52 | 5 360 821.34 | 5 690 511.85 | 5 963 656.42 | 6 249 911.93 |
| Board Fees | | | | | | | | | |
| Basic Salaries and Wages_Finance - Board Fees | 822 092.73 | 363 917.21 | 342 638.64 | 873 401.30 | 50 000.00 | 872 092.73 | 914 825.27 | 958 736.89 | 1 004 756.26 |
| Total for Board Fees | 822 092.73 | 363 917.21 | 342 638.64 | 873 401.30 | 50 000.00 | 872 092.73 | 914 825.27 | 958 736.89 | 1 004 756.26 |