Ugu District Municipality
Treasury Department

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

PREPARED BY : MKHULULENI DLAMINI
GENERAL MANAGER: BTO

DATE : 14 JUNE 2019

UGU DISTRICT MUNICIPALITY

TREASURY DEPARTMENT

Month-ended: - **31 MAY 2019**

1. **EXECUTIVE SUMMARY**

This report is based up0on financial information available at the time of preparation. The provisional financial results for the month ended 31 May 2019 are summarised below.

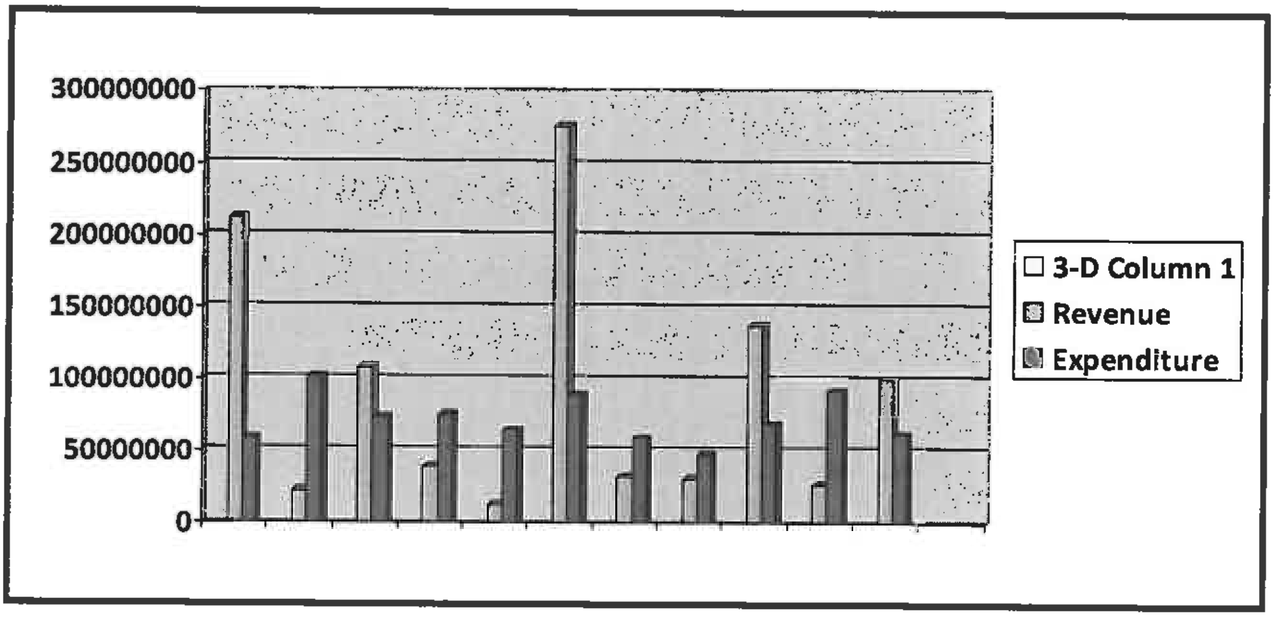
1.1. Statement of Financial Performance (SFP)

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	1 185 401 709	1 186 401 709	1 087 534 900	1 000 735 614	-86 799 286	-7.32
Total Operating Expenditure	884 864 953	1 148 861 546	1 053 123 084	795 145 507	-257 977 577	-22.46

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

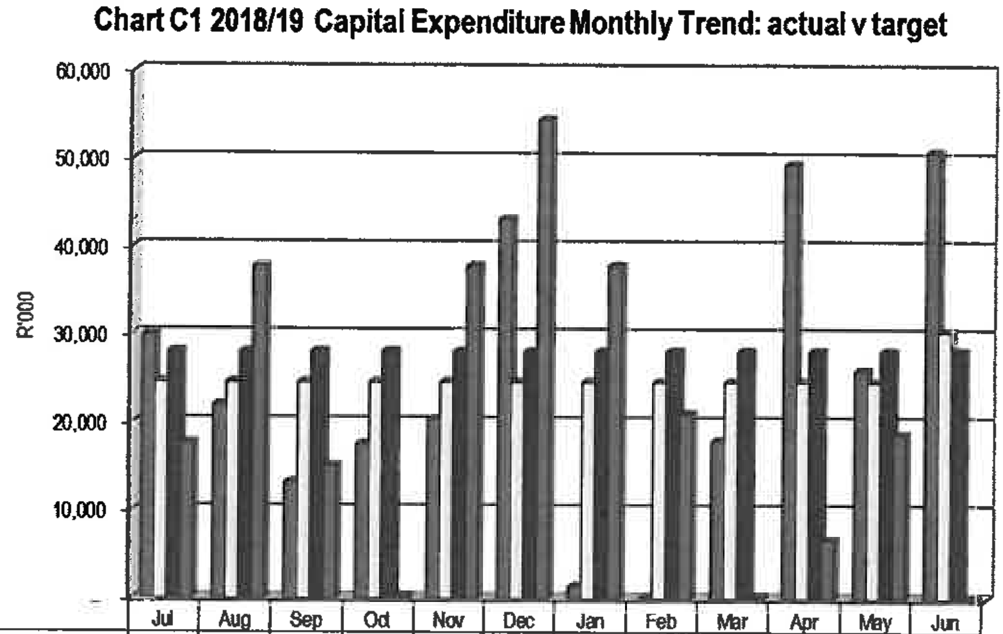
The Capital Expenditure report shown in Table C5 has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised by municipal vote. The summary report indicates the following:

Description	Original Budget	Adjusted Budget	Year to Date Budget	Year to Date Actuals	Variance Fav (Unfav)	% Variance
Total Capital Expenditure	301 162 595	337 286 471	309 179 265	248 200 460	-60 978 805	-18.08

As at the end of May 2019, the municipality had spent 73.59% of its capital budget.

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

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



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2017/18	29,973	22,061	13,241	17,578	20,371	43,125	1,416	95	17,931	49,358	25,981	50,814
Original Budget	24,614	24,614	24,614	24,614	24,614	24,614	24,614	24,614	24,614	24,614	24,614	30,404
Adjusted Budget	28,107	28,107	28,107	28,107	28,107	28,107	28,107	28,107	28,107	28,107	28,107	28,107
Monthly actual	17,729	37,839	15,126	288	37,839	54,438	37,839	21,070	232	6,745	18,728	-

Capital Expenditure

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

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

Detail	M 01 July '18	M 02 Aug '18	M 03 Sept '18	M 04 Oct '18	M 05 Nov '18	M 06 Dec'18	M 07 Jan '19	M 08 Feb '19	M 09 March '19	M 10 April '19	M 11 May '19	M 12 June '19
Service charges - water revenue	23,254,194	14,073,994	26,997,708	20,569,902	22,135,854	21,588,653	23,735,810	22,466,547	17,678,234	18,180,576	25,365,211	40,450,713
Service charges - sanitation revenue	6786557	7,173,063	7,173,063	8,275,283	9,101,984	8,002,258	8,496,450	8,340,539	8,388,248	8,131,190	8,140,212	26,150,975
Rental of facilities and equipment		59,402	29,235	30,819		29,378	0	0				48,540
Interest earned - external investments	89,098	1450,275	425,493	638,231	258,849	126,015	738,931	355,160	348,675	469,998	1001640	1195,270
Interest earned - outstanding debtors				-17,134	-1,785			0				
Transfer receipts - operational	181855,252	420,850		0	65,793	145,541200	9,344	1087,151	108,974,207	74,152	58,500,376	
Other revenue	46,940	73,524	2,184,567	185,853	152,533	115,388	11696,273	129,321	160,858	341658	140,085	86,575
Cash Receipts by Source	212,032,041	23,251,108	36,810,066	29,682,954	31,713,228	175,402,892	44,676,808	32,378,718	135,550,222	27,197,574	93,147,524	67,932,073
Transfer receipts - capital	72,000,000		0	0		100,000,000	28,946,000	0	110,179,000			
Short term loans	4,780,714		0	7,126	7,483	6,951	6,950	6,951	6,951		0	
Borrowing long term/refinancing	43,939,518	519,124	0	0				0			0	
Increase (decrease) in consumer deposits	460,387	55,763	-54,768	19,000	19,190	27,279	8,859	26,450	74,822	-19,236	31,193	
Decrease(increase) in non-current Investments				12,247,679	34,343,953	51378,740			124,372,189	75,559,208	3,055,357	
Decrease (increase) other non-current receiva	1429838	30730	-33,851	12403		609	16824	757560	34393	-8475817	35160	0
Total Cash Receipts by Source	**334,642,498**	**23,856,725**	**36,721,447**	**41,969,162**	**66,083,854**	**326,816,471**	**73,655,441**	**33,169,679**	**370,217,577**	**94,261,729**	**96,269,234**	**67,932,073**
Cash Payments by Type												
Employee related costs	29,184,898	44,311,186	34,252,796	29,508,151	29,956,754	32,674,504	31,018,415	30,054,566	32,121,348	32,402,273	32,402,273	31055,437
Remuneration of councillors	792,185	806,960	814,898	836,702	798,780	769,330	766,630	801,128	796,496	791990	791990	724,601
Interest paid	26,591	293,759	58,456	67,677	23,420	48,934	199,760	62,805	113,998	90,801	280,941	1351644
Bulk purchases - Water & Sewer			8,838,946	15,244,553	4,378,113	6,655,789		0	0	31331295	9,144,997	0
Other materials	179,995	231965	480,389	1071956	801457	559,516	900,654	638,126	1821124	768,806	1368,426	236,482
Contracted services	17,002,788	17,230,084	12,478,383	10,607,174	12,238,652	27294,799	13,041513	7,151512	20,177,222	11569,366	8,662,212	32,849,460
Grants and subsidies paid - other	-70						0	0	0		0	114,763
General expenses	51261278	41456,622	26,179,752	7,638,857	24,337,503	149,528,047	14,342,186	15,996,638	138,801397	117,043,869	23,162,762	19,567,279
Cash Payments by Type	**98,447,665**	**104,330,576**	**83,103,620**	**64,975,070**	**72,534,679**	**217,530,919**	**60,269,158**	**54,704,775**	**193,831,585**	**193,998,400**	**75,813,601**	**85,899,666**
Other Cash Flows/Payments by Type												
Capital assets	17,729,096	40,375,680	9,563,101	1060,262	959,306	54,886,961	22,418,527	21069,915	381784	7,293,169	18,786,813	46,290,000
Repayment of borrowing	21999,383	872,980	0	435,862		4,789,848	136,842	872,144	0	-7,429,111	872227	-44,369,576
Other Cash Flows/Payments												
Total Cash Payments by Type	**138,176,144**	**145,579,236**	**92,666,721**	**66,471,194**	**73,493,985**	**277,207,728**	**82,824,527**	**76,646,834**	**194,213,369**	**193,862,458**	**95,472,641**	**87,820,090**
Net Increase/(Decrease) in Cash Held	196,466,354	-121722,511	-55,945,274	-24,502,032	-7,410,131	49,608,743	-9,169,086	-43,477,155	176,004,208	-99,600,729	796,593	-19,888,018
Cash/cash equivalents at the month/year begi	41981982	238,448,336	116,725,825	60,780,551	36,278,519	28,868,388	78,477,131	69,308,045	25,830,890	201835,098	102,234,369	103,030,962
Cash/cash equivalents at the month/year end	**238,448,336**	**116,725,825**	**60,780,551**	**36,278,519**	**28,868,388**	**78,477,131**	**69,308,045**	**25,830,890**	**201,835,098**	**102,234,369**	**103,030,962**	**83,142,944**

1.3 Bank Reconciliations

MAY 2019

Bank Account name	Bank		Bank statement balance	Reconciling cheques outstanding	Reconciling items **deposits not receipted**	Cash book balance
ACB	Absa	CHQ	828,906.62			828,906.62
Salary	Absa	CHQ	5,219,708.17	-800.00		5,218,908.17
General	Absa	CHQ	756,105.51	201,818.12	-4,415,793.52	-3,457,869.89
Deposit	Absa	CHQ	936,230.10			936,230.10
Primary	Absa	CHQ	1,080.71			1,080.71
Ugu conditional grant acc	Absa	CHQ	27,534,823.09			27,534,823.09
Group life	Absa	CHQ	4,568,169.59			4,568,169.59
Mig Chq	Absa	CHQ	50.00			50.00
TOTAL BANK ACC						**35,630,298.39**
Ugu Call Account	Absa	INVESTMENT	35,702,598.45			35,702,598.45
Mig Call	Absa	INVESTMENT	11,676,110.13			11,676,110.13
Absa Investment2	Absa-S	INVESTMENT	454.45			454.45
FNB Investment	FNB	INVESTMENT				-
FNB Investment	FNB-S	INVESTMENT	20,500.26			20,500.26
Investec Inv	Investec	INVESTMENT				-
Nedbank Investment	Nedbank	INVESTMENT	20,000,000.00			20,000,000.00
Std Bank -Inv	Std Bank	INVESTMENT				-
TOTAL INVESTMENTS						**67,399,663.29**
						103,029,961.68

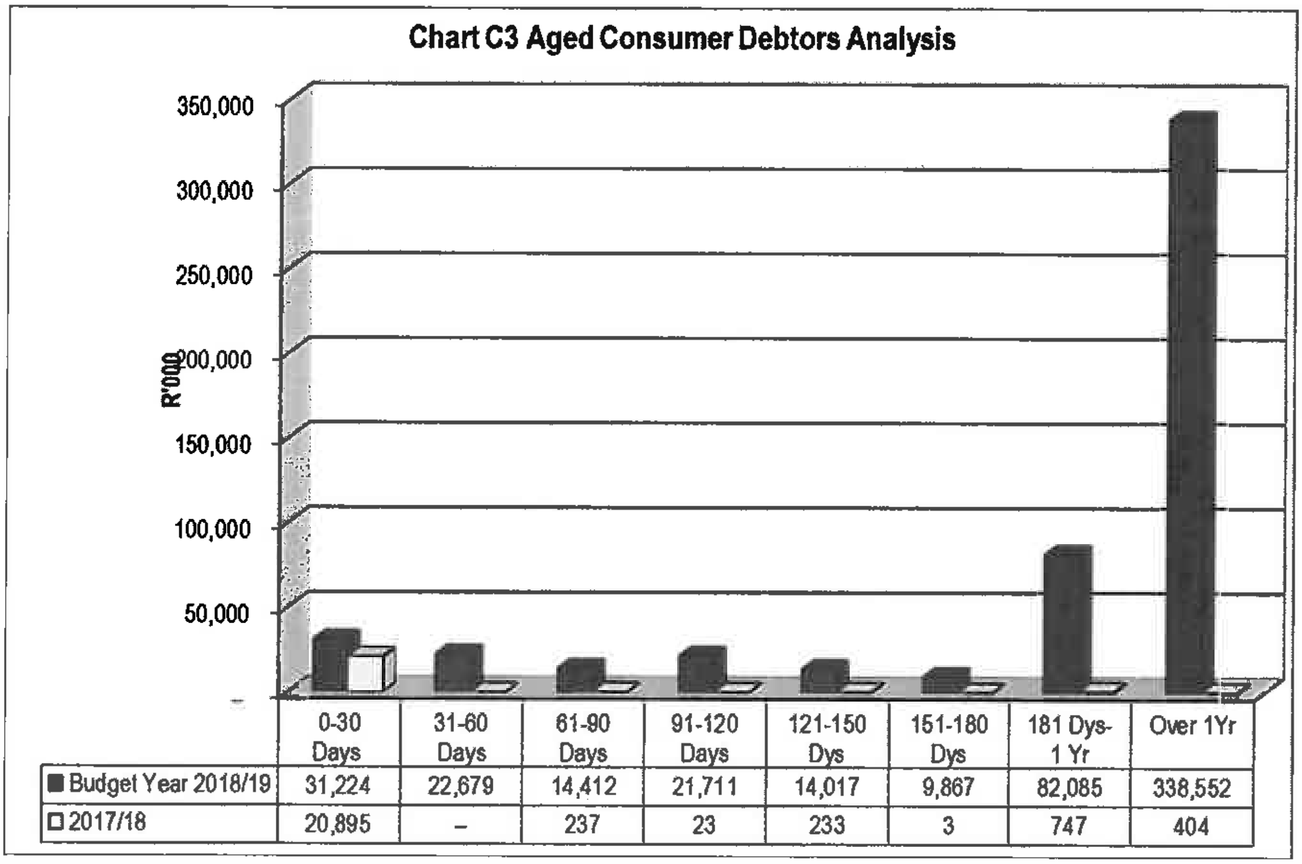
1.4 Outstanding Debtors

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 R534 548 045 as at May 2019 which has decreased by 0.82% from April 2018 total of R538 952 270

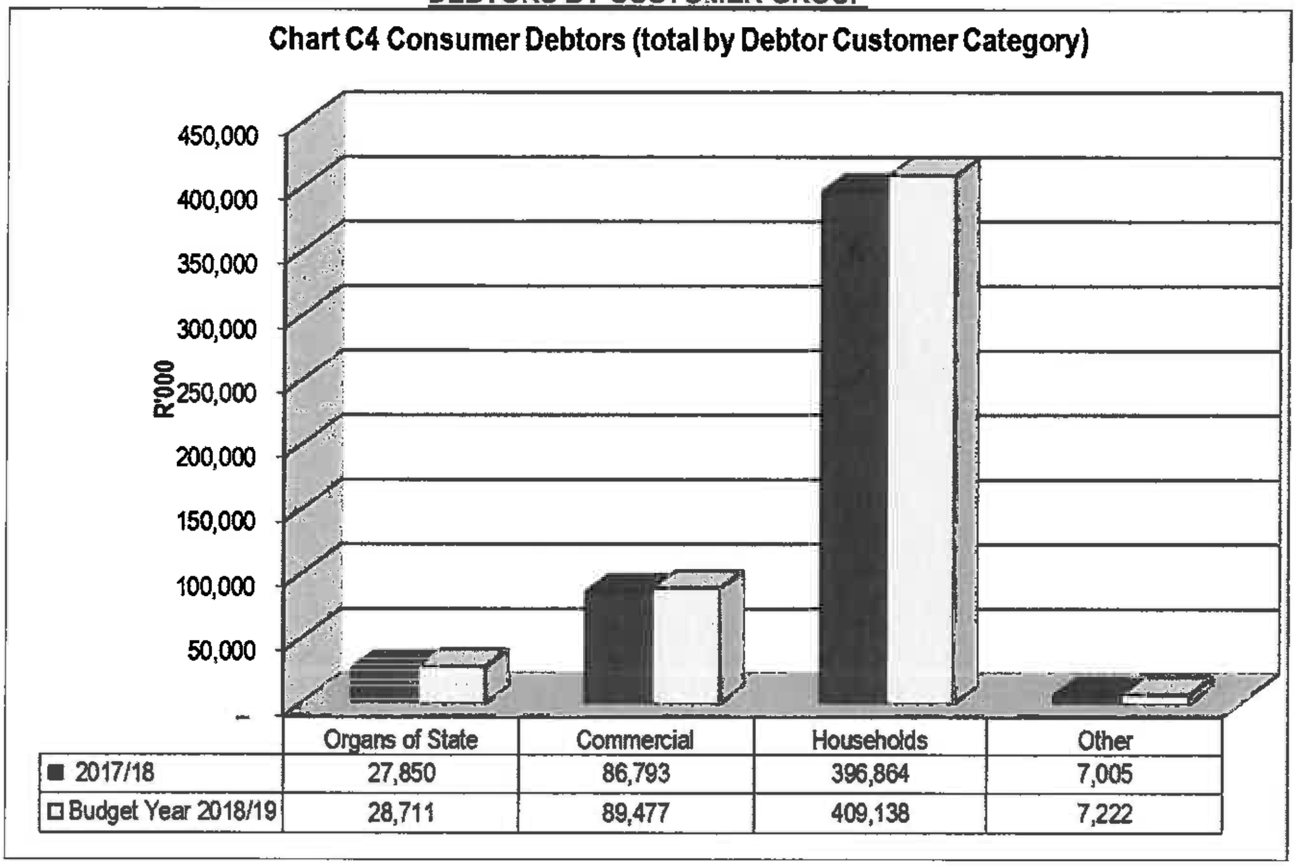
The consumer debtors amounted to R528 297 285

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

DEBTORS AGE ANALYSIS



DEBTORS BY CUSTOMER GROUP



Consumer Debtors Reconciliation

Gross Opening Balance as at 31May 2019	528 297 285
Less Allowance for Impairment	321 211 620
Net Balance	**207 085 665**

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

DEPARTMENTAL	TOTAL_AMOUNT_V	AGE_0_30	AGE_30_60	AGE_61_90	AGE_91_120	AGE_121_150	AGE_151_180	AGE_181_360
Department of Sports and Recreat	3,302.88	811.11	869.55	811.11	811.11	-	-	-
Department of Education	30,394.92	4,590.46	2,049.03	1,488.00	-18.70	279.03	189.88	21,817.22
Department of Education S20	20,606.38	10,806.51	9,799.87	-	-	-	-	-
Department of Education S21	4,901,640.53	335,069.83	219,858.32	279,550.87	493,179.66	236,109.83	125,370.04	3,212,501.98
Department of Health	5,838,888.57	340,678.92	566,745.06	409,651.55	146,428.83	269,517.01	182,867.50	3,922,999.70
Department of Housing	490,811.22	1,534.07	998.82	1,442.27	527.15	1,258.93	547.95	484,502.03
Department of Public Works	2,896,542.65	687,214.94	707,708.41	314,787.50	340,274.98	17,898.85	6,411.87	822,246.10
Department of Social Welfare	126,830.77	2,399.53	1,839.51	784.03	4,956.62	3,247.69	2,126.29	111,477.10
Department of Transport	893,435.24	79,302.76	207,991.13	53,458.13	104,706.53	64,181.11	48,281.47	335,514.11
Harry Gwala DM	238,611.97	-	-	-	-	-	-	238,611.97
Ray Nkonyeni Municipality 2	11,795,605.14	700,865.30	514,719.74	487,296.17	462,807.59	314,626.19	294,660.84	9,020,629.30
Telkom SA	86,375.36	20,259.34	-7,152.64	2,169.36	15,426.69	4,434.76	2,822.40	48,415.45
Transnet	179,398.62	26,589.90	28,548.53	862.66	35,478.88	1,655.45	907.21	85,355.99
Umdoni LM	3,394,900.65	553,725.42	354,849.49	33,556.37	618,490.18	388,163.47	30,263.92	1,415,851.80
Umuziwabantu LM	205,827.55	9,161.93	29,322.70	27,005.97	28,785.16	9,608.55	9,875.80	92,067.44
Umzumbe LM	76,858.96	9,715.41	395.00	395.00	499.01	12,832.07	395.00	52,627.47
	31,180,031.40	**2,782,725.44**	**2,638,542.52**	**1,613,258.99**	**2,252,353.69**	**1,323,812.94**	**704,720.17**	**19,864,617.65**

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.

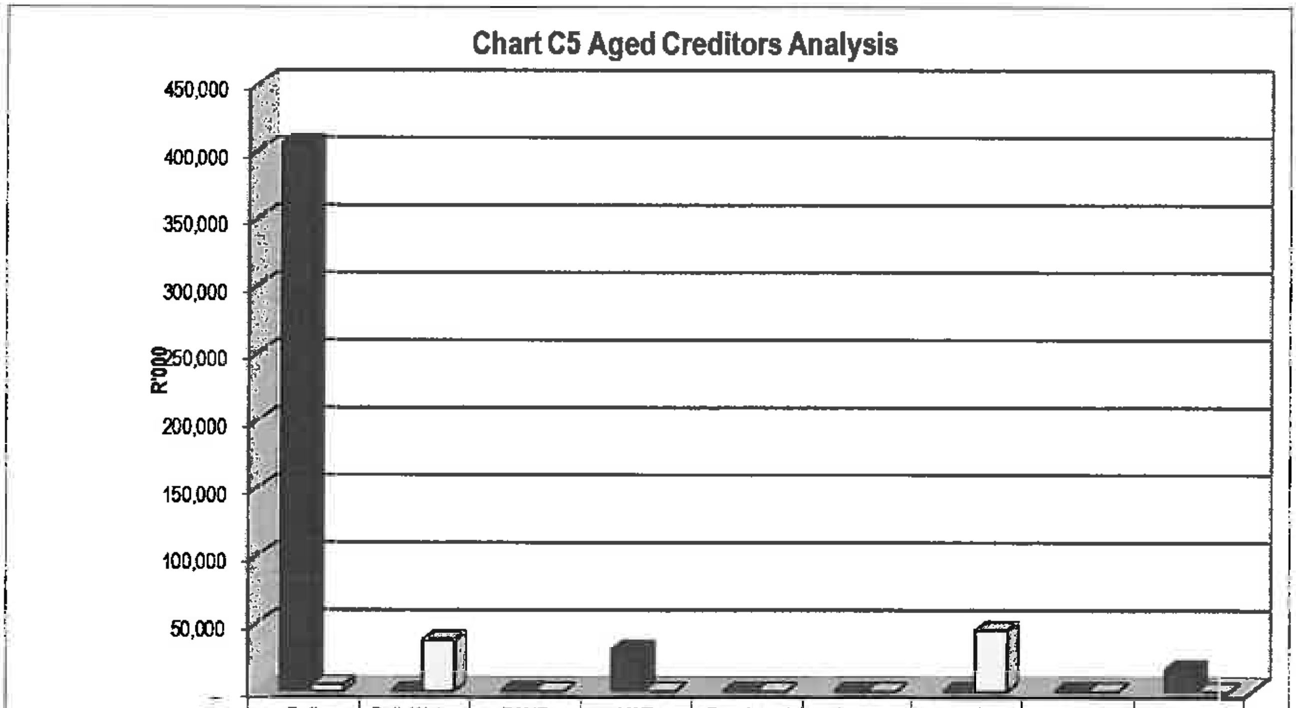
The following actions have been taken to Intensify the implementation of the credit control policy;

- 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 R89 110 761 as at the end of May 2019 which has increased by 28.80% from April 2018 total of R69 183 337

Creditors Age Analysis



	Bulk Electricity	Bulk Water	PAYE deductions	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Other
■ 2017/18	406,345	–	280	31,472	–	–	–	–	16,811
□ Budget Year 2018/19	4,986	38,529	–	–	–	–	45,596	–	–

1.6. Investment Portfolio

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

Total Investments at the beginning of the month	**60 616 280.26**
Add: Investments made	35 236 218.25
Less: Investments realised	-28 452 844.22
Investments as at the end of the month	**67 399 663.29**

May 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	
FNB	One Day Notice	Daily Call Account	20 500.26	0.00	20 500.26
NEDBANK	30/60/90 day Notice	Daily Call Account	20 000 000.00	0.00	20 000 000.00
Investec	30/60/90 day Notice	Daily Call Account	0.00	0.00	0.00
ABSA Call Account MIG	One Day Notice	Daily Call Account	29 128 954.35	-17 452 844.22	11 676 110.13
STD Investment	30/60/90 day Notice	Daily Call Account	11 000 000.00	-11 000 000.00	0.00
ABSA Call	One Day Notice	Daily Call Account	466 380.20	35 236 218.25	35 702 598.45
ABSA	One Day Notice	Daily Call Account	454.45	0.00	454.45
TOTAL			**60 616 289.26**	**6 783 374.03**	**67 399 663.29**

UGU- INVESTMENT ACCOUNT-MAY 2019

	30	60	90	TOTAL
INVESTEC	0.00			0.00
FNB	0.00			0.00
STANDARD	0.00			0.00
NEDBANK	20 000 000.00			20 000 000.00
FNB CALL ACC	20 500.26			20 500.26
ABSA CALL ACC	35 702 598.45			35 702 598.45
MIG CALL ACC	11 676 110.13			11 676 110.13
ABSA CALL ACC	454.45			454.45
TOTAL	**67 399 663.29**			**67 399 663.29**

2. MONTHLY WITHDRAWALS FROM MUNICIPAL BANK ACCOUNTS

Computer Generated Cheques - Main Account	-		43 089.39
Manual Cheque Book - Main Account	-		2 833.74
Salary Cheques	-		152 961.64
MIG	-		15 029 970.66
Group life Scheme			
Electronic Funds Transfer	-	Main Account	21 417 609.01
	-	Salary Account	26 290 663.97
			62 937 128.41

3. UGU FRESH PRODUCE MARKET

STATEMENT OF FINANCIAL PERFORMANCE -31 MAYL 2019

CURRENT YEAR 2018/2019

DESCRIPTION	ADJUSTED BUDGET	YTD BUDGET	MONTHLY ACTUAL	YTD ACTUAL	YTD VARIANCE (R)	YTD %VARIANCE
Operating Revenue By Source						
Rental - Ugu Market	838,766	768,869	0	94,358	674,510	87.73%
	838,766	**768,869**	**0**	**94,358**	**674,510**	**87.73%**

4. UGU SPORTS AND LEISURE CENTRE

STATEMENT OF FINANCIAL PERFOMANCE - 31 MAY 2019

DESCRIPTION	Adjusted Budget	YTD BUDGET	MONTHLY ACTUAL	YTD ACTUAL	YTD VARIANCE (R)
Operating Revenue By Source					
Rentals of Facilities	252,720	210,600	0	148,400	-62,200
	252,720	**210,600**	**0**	**148,400**	**-62,200**

UGU SPORTS AND LEISURE-520206

Opening Balance	956 707.77
Invoice	21 200.00
Receipts	507 048.73
Closing Balance	470 859 .04

DATE	INVOICE	TOTAL	PAYMENTS	Balance Still Owing	Description
22-Sep	4601	20 000.00		20 000.00	Rent October 2015
			96 000.00	96 000.00	Payment 08&29/09/15
28-Sep	4611	2 477.30		2 477.30	Interest charged on overdue acc.
14-Oct	4633	20 000.00		20 000.00	Rent November 2015
14-Oct	4633	20 000.00		20 000.00	Rent December 2015
14-Oct	4633	20 000.00		20 000.00	Rent February 2016
14-Oct	4633	20 000.00		20 000.00	Rent February 2016
			88 000.00	88 000.00	Payment 01/02/2016
14-Oct	4633	20 000.00		20 000.00	Rent March 2016
			40 000.00	40 000.00	Payment 11/03/2016
30-Mar	4760	20 000.00		20 000.00	Rent April 2016
16-May	4777	20 000.00		20 000.00	Rent May 2016
17-May	4780	371.63		371.63	Interest Charged
06-Jun	4783	20 000.00		20 000.00	Rent June 2016
27-Jun	4788	20 000.00		20 000.00	Rent July 2016
			60 000.00	60 000.00	Payment 21/07/2016
01-Aug	4790	20 000.00		20 000.00	Rent August 2016

01-Sep	4792	20 000.00		20 000.00	Rent September 2016
11-Oct	4854	20 000.00		20 000.00	Rent October 2016
01-Nov	4865	20 000.00		20 000.00	Rent November 2016
03-Nov		2435.24		2435.14	
01-Dec	4869	20 000.00		20 000.00	
05-Jan			22 000.00	22 000.00	Payment
12-Jan	4872	20 000.00			Rent January 2017
13-Feb	4881	20 000.00			Rent February 2017
22-Mar	4884	20 000.00			Rent March 2017
26-April	4886	20 000.00			Rent April 2017
22-April			165 048.73		Payment
25-May	4893	20 000.00			Rent May 2017
15-June	4897	20 000.00			Rent June 2017
08-July	4907	20 000.00			Rent July 2017
21-Aug	4908	20 000.00			Rent August 2017
04-Sept	4909	20 000.00			Rent September 2017
02-Oct	4909	20 000.00			Rent October 2017
05-Oct	4911	2 259.00			Interest Charged
28-Nov	4932	20 000.00			Rent November 2017
12-Dec	4934	20 000.00			Rent December 2017
17-Jan	4937	20 000.00			Rent January 2018
12-Feb	4946	20 000.00			Rent February 2018
08- Mar	4948	20 000.00			Rent March 2018
17-Apr	4952	20 000.00			Rent April 2018
08-Jun	4956	20 000.00			Rent May 2018
03 July		20 000.00			Rent June 2018
03-Aug	4985	21 200.00			Rent July 2018
04-Sep	4994	21 200.00			Rent August 2018
05-Sept	4995	21 200.00			Rent September 2018
05-Oct	4995	21 200.00			Rent October 2018
01-Nov	5018	21 200.00			Rent November 2018
18-Dec	5029	21 200.00			Rent December 2018
21 - Jan		21 200.00			Rent January 2019
		977 907.77	**507 048.73**	**470 859.04**	

REPORT PREPARED BY:

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MKHULULENI DLAMINI
GENERAL MANAGER: BTO

14 June 2019
DATE

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M11 May

Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	325,343	429,111	429,111	33,456	315,056	393,352	(78,296)	-20%	288,802
Investment revenue	20,022	3,480	3,480	–	1,251	3,190	(1,939)	-61%	1,147
Transfers and subsidies	418,668	451,692	452,692	59,577	497,280	414,968	82,312	20%	455,840
Other own revenue	5,919	10,229	10,229	7,960	17,442	9,377	8,065	86%	15,988
Total Revenue (excluding capital transfers and contributions)	**769,952**	**894,513**	**895,513**	**100,993**	**831,029**	**820,887**	**10,142**	**1%**	**761,777**
Employee costs	371,002	347,306	388,083	32,402	364,646	355,743	8,903	3%	334,259
Remuneration of Councillors	9,020	13,125	13,125	796	8,750	12,031	(3,281)	-27%	8,021
Depreciation & asset impairment	217,191	58,301	58,301	–	–	53,443	(53,443)	-100%	–
Finance charges	10,383	28,001	28,001	406	1,846	25,667	(23,821)	-93%	1,693
Materials and bulk purchases	94,490	91,029	137,980	9,263	70,320	126,482	(56,161)	-44%	64,460
Transfers and subsidies	19,361	20,213	20,213	–	7,381	18,528	(11,148)	-60%	6,766
Other expenditure	340,488	326,891	503,159	19,266	342,202	461,230	(119,028)	-26%	313,685
Total Expenditure	**1,061,933**	**884,865**	**1,148,862**	**62,134**	**795,146**	**1,053,123**	**(257,978)**	**-24%**	**728,883**
Surplus/(Deficit)	**(291,981)**	**9,648**	**(253,349)**	**38,859**	**35,883**	**(232,236)**	**268,120**	**-115%**	**32,893**
Transfers and subsidies - capital (monetary allocations)	295,851	290,889	290,889	–	169,707	266,648	(96,942)	-36%	155,564
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**3,870**	**300,537**	**37,540**	**38,859**	**205,590**	**34,412**	**171,178**	**497%**	**188,458**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**3,870**	**300,537**	**37,540**	**38,859**	**205,590**	**34,412**	**171,178**	**497%**	**188,458**
Capital expenditure & funds sources									
Capital expenditure	**291,944**	**301,163**	**337,286**	**18,728**	**247,982**	**309,179**	**(61,198)**	**-20%**	**226,715**
Capital transfers recognised	244,207	276,389	281,388	18,728	240,988	257,939	(16,951)	-7%	220,906
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	47,736	24,774	55,898	219	7,212	51,240	(44,028)	-86%	6,611
Total sources of capital funds	**291,944**	**301,163**	**337,286**	**18,946**	**248,200**	**309,179**	**(60,979)**	**-20%**	**227,517**
Financial position									
Total current assets	260,008	320,305	320,305		151,894				139,236
Total non current assets	4,034,305	4,184,908	4,184,908		4,375,455				4,010,833
Total current liabilities	270,457	254,916	254,916		554,657				508,436
Total non current liabilities	118,054	71,875	71,875		110,103				100,928
Community wealth/Equity	**3,905,803**	**4,043,999**	**3,940,197**		**3,862,588**				**3,540,706**
Cash flows									
Net cash from (used) operating	172,534	274,509	274,509	17,334	(66,742)	251,633	318,375	127%	(61,180)
Net cash from (used) investing	(291,064)	(300,545)	(300,545)	(15,696)	100,410	(275,499)	(375,909)	136%	92,043
Net cash from (used) financing	(20,022)	(20,931)	(20,931)	(841)	27,381	(19,187)	(46,567)	243%	25,099
Cash/cash equivalents at the month/year end	**41,801**	**5,396**	**5,396**	–	**103,031**	**9,310**	**(93,721)**	**-1007%**	**97,944**

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	31,224	22,679	14,412	21,711	14,017	9,867	82,085	338,552	534,548
Creditors Age Analysis									
Total Creditors	22,603	41,815	9,571	5,217	1,246	645	7,854	159	89,111

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		**436,032**	**14,650**	**15,650**	**685**	**302,737**	**14,346**	288,391	2010%	**277,509**
Executive and council		2,539	10,250	11,250	–	849	10,313	(9,464)	-92%	778
Finance and administration		433,493	4,400	4,400	685	301,889	4,034	297,855	7385%	276,731
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**312**	**8,293**	**8,293**	–	**(84)**	**7,602**	(7,686)	-101%	**(77)**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		312	253	253	–	–	232	(232)	-100%	–
Public safety		–	8,040	8,040	–	(84)	7,370	(7,454)	-101%	(77)
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**178**	**74,780**	**74,780**	**58,830**	**59,072**	**68,548**	(9,476)	-14%	**54,149**
Planning and development		–	56,773	56,773	58,817	58,960	52,042	6,918	13%	54,047
Road transport		–	–	–	–	–	–	–		–
Environmental protection		178	18,007	18,007	13	112	16,506	(16,394)	-99%	103
Trading services		**628,952**	**1,086,840**	**1,086,840**	**41,478**	**639,010**	**996,270**	(357,260)	-36%	**585,759**
Energy sources		–	–	–	–	–	–	–		–
Water management		501,429	976,441	976,441	33,332	555,393	895,070	(339,677)	-38%	509,111
Waste water management		127,524	110,399	110,399	8,147	83,617	101,199	(17,583)	-17%	76,649
Waste management		–	–	–	–	–	–	–		–
Other	4	**328**	**839**	**839**	–	–	**769**	**(769)**	**-100%**	–
Total Revenue - Functional	2	**1,065,803**	**1,185,402**	**1,186,402**	**100,993**	**1,000,736**	**1,087,535**	**(86,799)**	**-8%**	**917,341**
Expenditure - Functional										
Governance and administration		**329,939**	**252,301**	**334,307**	**22,403**	**269,490**	**306,448**	(36,958)	-12%	**247,033**
Executive and council		88,362	80,550	68,769	5,570	66,530	63,038	3,492	6%	60,986
Finance and administration		241,577	171,750	265,538	16,833	202,960	243,410	(40,449)	-17%	186,047
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**6,300**	**3,970**	–	**2,579**	**3,639**	(1,061)	-29%	**2,364**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	6,300	3,970	–	2,579	3,639	(1,061)	-29%	2,364
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**65,800**	**99,014**	**90,466**	**1,910**	**31,919**	**82,927**	(51,008)	-62%	**29,259**
Planning and development		65,800	75,740	73,871	1,907	31,759	67,715	(35,956)	-53%	29,112
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	23,274	16,595	4	161	15,212	(15,052)	-99%	147
Trading services		**666,194**	**527,251**	**720,119**	**37,821**	**491,158**	**660,109**	(168,951)	-26%	**450,228**
Energy sources		–	–	–	–	–	–	–		–
Water management		648,856	402,101	594,769	32,703	391,718	545,205	(153,487)	-28%	359,075
Waste water management		17,337	125,150	125,350	5,118	99,440	114,904	(15,464)	-13%	91,153
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1,061,933**	**884,865**	**1,148,862**	**62,134**	**795,146**	**1,053,123**	**(257,978)**	**-24%**	**728,883**
Surplus/ (Deficit) for the year		**3,870**	**300,537**	**37,540**	**38,859**	**205,590**	**34,412**	**171,178**	**497%**	**188,458**

DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote Description	Ref	2017/18	Budget Year 2018/19							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		2,539	10,250	11,250	–	849	10,313	(9,464)	-91.8%	778
Vote 2 - FINANCE & ADMINISTRATION		433,493	4,400	4,400	685	301,889	4,034	297,855	7384.5%	276,731
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		–	56,773	56,773	58,817	58,960	52,042	6,918	13.3%	–
Vote 4 - WATER		501,429	976,441	976,441	33,332	555,393	895,070	(339,677)	-37.9%	509,111
Vote 5 - WASTE WATER MANAGEMENT		127,524	110,399	110,399	8,147	83,617	101,199	(17,583)	-17.4%	76,649
Vote 6 - PUBLIC SAFETY		–	8,040	8,040	–	(84)	7,370	(7,454)	-101.1%	–
Vote 7 - ENVIRONMENTAL PROTECTION		178	18,007	18,007	13	112	16,506	(16,394)	-99.3%	103
Vote 8 - OTHER: MARKET		328	839	839	–	–	769	(769)	-100.0%	–
Vote 9 - SPORTS & RECREATION		312	253	253	–	–	232	(232)	-100.0%	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**1,065,803**	**1,185,402**	**1,186,402**	**100,993**	**1,000,736**	**1,087,535**	**(86,799)**	**-8.0%**	**863,371**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		88,362	80,550	68,769	5,570	66,530	63,038	3,492	5.5%	60,986
Vote 2 - FINANCE & ADMINISTRATION		241,577	171,750	265,538	16,833	202,960	243,410	(40,449)	-16.6%	186,047
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		65,800	75,740	73,871	1,907	31,759	67,715	(35,956)	-53.1%	29,112
Vote 4 - WATER		648,856	402,101	594,769	32,703	391,718	545,205	(153,487)	-28.2%	359,075
Vote 5 - WASTE WATER MANAGEMENT		17,337	125,150	125,350	5,118	99,440	114,904	(15,464)	-13.5%	91,153
Vote 6 - PUBLIC SAFETY		–	6,300	3,970	–	2,579	3,639	(1,061)	-29.1%	2,364
Vote 7 - ENVIRONMENTAL PROTECTION		–	23,274	16,595	4	161	15,212	(15,052)	-98.9%	147
Vote 8 - OTHER: MARKET		–	–	–	–	–	–	–		–
Vote 9 - SPORTS & RECREATION		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**1,061,933**	**884,865**	**1,148,862**	**62,134**	**795,146**	**1,053,123**	**(257,978)**	**-24.5%**	**728,883**
Surplus/ (Deficit) for the year	2	**3,870**	**300,537**	**37,540**	**38,859**	**205,590**	**34,412**	**171,178**	**497.4%**	**134,488**

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description R thousands	Ref	2017/18 Audited Outcome	Budget Year 2018/19 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates								–		
Service charges - electricity revenue								–		
Service charges - water revenue		197,819	306,836	306,836	25,309	231,440	281,266	(49,827)	-18%	212,153
Service charges - sanitation revenue		127,524	122,275	122,275	8,147	83,617	112,086	(28,469)	-25%	76,649
Service charges - refuse revenue			–	–			–	–		–
Service charges - other				–			–	–		–
Rental of facilities and equipment		1,275	1,391	1,391	10	218	1,276	(1,058)	-83%	199
Interest earned - external investments		20,022	3,480	3,480	–	1,251	3,190	(1,939)	-61%	1,147
Interest earned - outstanding debtors			508	508	986	4,780	466	4,314	926%	4,382
Dividends received				–			–	–		–
Fines, penalties and forfeits				–			–	–		–
Licences and permits				–			–	–		–
Agency services				–			–	–		–
Transfers and subsidies		418 668	451,692	452,692	59,577	497,280	414,968	82,312	20%	455,840
Other revenue		4,009	8,329	8,329	6,965	12,444	7,635	4,809	63%	11,407
Gains on disposal of PPE		635					–	–		–
Total Revenue (excluding capital transfers and contributions)		**769,952**	**894,513**	**895,513**	**100,993**	**831,029**	**820,887**	**10,142**	**1%**	**761,777**
Expenditure By Type										
Employee related costs		371,002	347 306	388,083	32,402	364,646	355,743	8,903	3%	334,259
Remuneration of councillors		9,020	13,125	13,125	796	8,750	12,031	(3,281)	-27%	8,021
Debt impairment		(12,051)	3,159	3,159		–	2,896	(2,896)	-100%	–
Depreciation & asset impairment		217,191	58,301	58,301		–	53,443	(53,443)	-100%	–
Finance charges		10,383	26,001	28,001	406	1,846	25,667	(23,821)	-93%	1,693
Bulk purchases		94,490	75,000	125,000	9 145	69,188	114,583	(45,395)	-40%	63 422
Other materials			16,029	12,980	118	1,132	11,898	(10,766)	-90%	1,038
Contracted services		170,534	41,018	265,578	16,814	253,903	243,447	10,456	4%	232,744
Transfers and subsidies		19,361	20,213	20,213		7,381	18,528	(11,148)	-60%	6,766
Other expenditure		182,004	282,713	234,422	2,339	80,148	214,887	(134,740)	-63%	73,469
Loss on disposal of PPE					113	8,151	–	8,151	#DIV/0!	7,472
Total Expenditure		**1,061,933**	**884,865**	**1,148,862**	**62,134**	**795,146**	**1,053,123**	**(257,978)**	**-24%**	**728,883**
Surplus/(Deficit)		**(291,981)**	**9,648**	**(253,349)**	**38,859**	**35,883**	**(232,236)**	**268,120**	**(0)**	**32,893**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		295,851	290,889	290,889		169,707	266,648	(96,942)	(0)	155,564
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								–		
Transfers and subsidies - capital (in-kind - all)								–		
Surplus/(Deficit) after capital transfers & contributions		**3,870**	**300,537**	**37,540**	**38,859**	**205,590**	**34,412**			**188,458**
Taxation								–		
Surplus/(Deficit) after taxation		**3,870**	**300,537**	**37,540**	**38,859**	**205,590**	**34,412**			**188,458**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		**3,870**	**300,537**	**37,540**	**38,859**	**205,590**	**34,412**			**188,458**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		**3,870**	**300,537**	**37,540**	**38,859**	**205,590**	**34,412**			**188,458**

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		–	–	–	–	–	–	–		–
Vote 2 - FINANCE & ADMINISTRATION		–	–	–	–	–	–	–		–
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		–	–	–	–	–	–	–		–
Vote 4 - WATER		–	–	–	–	–	–	–		–
Vote 5 - WASTE WATER MANAGEMENT		–	–	–	–	–	–	–		–
Vote 6 - PUBLIC SAFETY		–	–	–	–	–	–	–		–
Vote 7 - ENVIRONMENTAL PROTECTION		–	–	–	–	–	–	–		–
Vote 8 - OTHER: MARKET		–	–	–	–	–	–	–		–
Vote 9 - SPORTS & RECREATION		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		333	–	–	–	–	–	–		–
Vote 2 - FINANCE & ADMINISTRATION		45,456	24,500	55,200	219	7,212	50,600	(43,388)	-86%	6,010
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		1,948	274	698	–	–	640	(640)	-100%	–
Vote 4 - WATER		201,025	227,089	228,536	18,509	213,884	209,491	4,393	2%	196,060
Vote 5 - WASTE WATER MANAGEMENT		43,162	49,300	52,852	–	26,865	48,448	(21,582)	-45%	24,645
Vote 6 - PUBLIC SAFETY		–	–	–	–	–	–	–		–
Vote 7 - ENVIRONMENTAL PROTECTION		–	–	–	–	–	–	–		–
Vote 8 - OTHER: MARKET		–	–	–	–	–	–	–		–
Vote 9 - SPORTS & RECREATION		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	291,944	301,163	337,286	18,728	247,982	309,179	(61,198)	-20%	226,715
Total Capital Expenditure		291,944	301,163	337,286	18,728	247,982	309,179	(61,198)	-20%	226,715
Capital Expenditure - Functional Classification										
Governance and administration		45,456	24,500	55,200	219	7,212	50,600	(43,388)	-86%	5,409
Executive and council		3,335		2,500	–	–	2 292	(2,292)	-100%	–
Finance and administration		42.121	24,500	52,700	219	7,212	48 308	(41,096)	-85%	5,409
Internal audit								–		
Community and public safety		–	–	–	–	–	–	–		–
Community and social services								–		
Sport and recreation								–		
Public safety								–		
Housing								–		
Health								–		
Economic and environmental services		1,948	274	698	–	–	640	(640)	-100%	–
Planning and development		1,948	274	698	–	–	340	(640)	-100%	–
Road transport								–		
Environmental protection								–		
Trading services		244,207	276,389	281,388	18,509	240,769	257,939	(17,170)	-7%	180,577
Energy sources								–		
Water management		201,025	227,089	228,336	15 509	213,884	209.491	4,393	2%	160,413
Waste water management		43 162	49,300	52,852	–	26,865	48,448	(21,562)	-45%	20,164
Waste management								–		
Other								–		
Total Capital Expenditure - Functional Classification	3	291,611	301,163	337,286	18,728	247,982	309,179	(61,198)	-20%	185,986
Funded by:										
National Government		244,207	276,389	281 388	18,728	240,988	257,939	(16,951)	-7%	220 906
Provincial Government								–		
District Municipality								–		
Other transfers and grants								–		
Transfers recognised - capital		244,207	276,389	281,388	18,728	240,988	257,939	(16,951)	-7%	220,906
Public contributions & donations	5							–		
Borrowing	6							–		
Internally generated funds		47,736	24,774	55,898	218	7 212	51 240	(44,028)	-86%	6,611
Total Capital Funding		291,944	301,163	337,286	18,946	248,200	309,179	(60,979)	-20%	227,517

References

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

2. Include capital component of PPP unitary payment

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

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

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

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

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2017/18	Budget Year 2018/19			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		41,801	14,984	14,984	41,618	38,150
Call investment deposits			147,656	147,656	60,616	55,565
Consumer debtors		112,519	106,673	106,673	35,748	32,769
Other debtors		98,639	42,896	42,896	(35,477)	(32,521)
Current portion of long-term receivables		28	62	62	6,106	5,597
Inventory		7,021	8,034	8,034	43,283	39,676
Total current assets		**260,008**	**320,305**	**320,305**	**151,894**	**139,236**
Non current assets						
Long-term receivables		81	32	32	11,134	10,207
Investments				–	0	0
Investment property		31,650	41,428	41,428	31,750	29,104
Investments in Associate		0		–		–
Property, plant and equipment		3,989,800	4,126,265	4,126,265	4,319,795	3,959,812
Agricultural				–		–
Biological				–		–
Intangible		12,775	17,183	17,183	12,775	11,710
Other non-current assets				–	0	0
Total non current assets		**4,034,305**	**4,184,908**	**4,184,908**	**4,375,455**	**4,010,833**
TOTAL ASSETS		**4,294,314**	**4,505,213**	**4,505,213**	**4,527,349**	**4,150,070**
LIABILITIES						
Current liabilities						
Bank overdraft				–		–
Borrowing		58	20,511	20,511	66,033	60,530
Consumer deposits		21,085	21,935	21,935	41,749	38,270
Trade and other payables		218,449	182,162	182,162	391,543	358,914
Provisions		30,864	30,307	30,307	55,333	50,722
Total current liabilities		**270,457**	**254,916**	**254,916**	**554,657**	**508,436**
Non current liabilities						
Borrowing		84,026	38,749	38,749	107,669	98,696
Provisions		34,028	33,126	33,126	2,434	2,232
Total non current liabilities		**118,054**	**71,875**	**71,875**	**110,103**	**100,928**
TOTAL LIABILITIES		**388,511**	**326,791**	**326,791**	**664,760**	**609,364**
NET ASSETS	2	**3,905,803**	**4,178,422**	**4,178,422**	**3,862,588**	**3,540,706**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3,905,803	4,043,999	3,940,197	3,862,588	3,540,706
Reserves						–
TOTAL COMMUNITY WEALTH/EQUITY	2	**3,905,803**	**4,043,999**	**3,940,197**	**3,862,588**	**3,540,706**

DC21 Ugu - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			–	–				–		
Service charges		271,570	343,289	343,289	33,505	306,257	314,682	(8,424)	-3%	280,736
Other revenue			8,055	8,055	140	15,357	7,384	7,973	108%	14,077
Government - operating		469,040	451,692	451,692	58,500	496,348	414,051	82,297	20%	454,986
Government - capital		245,479	290,889	290,889		311,125	266,648	44,477	17%	285,198
Interest		15,777	3,989	3,989	1,002	5,722	3,656	2,065	56%	5,245
Dividends			–	–				–		–
Payments										
Suppliers and employees		(818,949)	(775,192)	(775,192)	(75,533)	(1,200,284)	(710,592)	489,692	-69%	(1,100,260)
Finance charges		(10,383)	(28,001)	(28,001)	(281)	(1,267)	(25,667)	(24,400)	95%	(1,162)
Transfers and Grants			(20,213)	(20,213)		0	(18,528)	(18,528)	100%	0
NET CASH FROM/(USED) OPERATING ACTIVITIES		**172,534**	**274,509**	**274,509**	**17,334**	**(66,742)**	**251,633**	**318,375**	**127%**	**(61,180)**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(676)						–		
Decrease (Increase) in non-current debtors			618	618	35	(6,192)	567	(6,759)	-1193%	(5,676)
Decrease (increase) other non-current receivables							–	–		–
Decrease (increase) in non-current investments					3,055	301,127	–	301,127	#DIV/0!	276,033
Payments										
Capital assets		(290,388)	(301,163)	(301,163)	(18,787)	(194,525)	(276,066)	(81,541)	30%	(178,314)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(291,064)**	**(300,545)**	**(300,545)**	**(15,696)**	**100,410**	**(275,499)**	**(375,909)**	**136%**	**92,043**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans						5,342	–	5,342	#DIV/0!	4,897
Borrowing long term/refinancing						43,940	–	43,940	#DIV/0!	40,278
Increase (decrease) in consumer deposits			881	881	31	649	808	(159)	-20%	595
Payments										
Repayment of borrowing		(20,022)	(21,812)	(21,812)	(872)	(22,550)	(19,994)	2,556	-13%	(20,671)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(20,022)**	**(20,931)**	**(20,931)**	**(841)**	**27,381**	**(19,187)**	**(46,567)**	**243%**	**25,099**
NET INCREASE/ (DECREASE) IN CASH HELD		**(138,552)**	**(46,967)**	**(46,967)**	**797**	**61,049**	**(43,053)**			**55,962**
Cash/cash equivalents at beginning:		180,353	52,363	**52,363**		41,982	52,363			41,982
Cash/cash equivalents at month/year end:		41,801	5,396	5,396		103,031	9,310			97,944

DC21 Ugu - Supporting Table SC1 Material variance explanations - M11 May

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	**Revenue By Source**			
	Service charges - water revenue	(49 827)	The challenges relating to the change (upgrade) in the MSCOA chart delayed the billing process of the municipality	The service provider is already on site, working to resolve the problem
	Service charges - sanitation revenue	(28 469)	The challenges relating to the change (upgrade) in the MSCOA chart delayed the billing process of the municipality	The service provider is already on site, working to resolve the problem
	Rental of facilities and equipment	(1 058)	Not material	None
	Transfers recognised - operational	82,312	The first trench of the equitable share was received in July and recognised as revenue when received	None
2	**Expenditure By Type**			
	Employee related costs	8 903	Not material	None
	Finance charges	(23 821)	At the time of reporting, the 2017/2018 creditors accruals had not been finalised	One the year end creditors accruals has finalised, this variance will be reduced to
	Bulk purchases	(45,396)	At the time of reporting, the 2017/2018 creditors accruals had not been finalised	One the year end creditors accruals has finalised, this variance will be reduced to
	Contracted services	10,456	This variance is caused by the misalignment in the SMCOA budget and the previous sysment of budgeting (A-Schedules)	The municipality will re-produce the A Schedules on case-ware and align to MSCOA
	Transfers and grants	(11 148)	At the time of reporting, the 2017/2018 creditors accruals had not finalised	Once the year end creditors accruals has been finalised, this variance will be reduced to
	Other expenditure	(134 740)	This variance is caused by the misalignment in the SMCOA budget and the previous sysment of budgeting (A-Schedules)	The municipality will re-produce the A-Schedules on case-ware and align to MSCOA
3	**Capital Expenditure**			
	Water	23 901	The spending on capital project is slow at the begining of the financial year and it will pick up as the year progresses	The expenditure on capital projects is being closely monitored by the MANCO
	Waste water management	(5 699)	The spending on capital project is slow at the begining of the financial year and it will pick up as the year progresses	The expenditure on capital projects is being closely monitored by the MANCO
	Environmental protection	-	The is no budget for capital projects in this department for the current financial year	None
	Planning and development	(137)	Not material	None
	Budget and treasury office	–	There is no budget for capital projectz in this department for the current financial year	None
	Corporate services	(5 278)	The spending on capital project is slow at the begining of the financial year and it will pick up as the year progresses	The expenditure on capital projects is being closely monitored by the MANCO
4	**Financial Position**			
	Cash	22 058	This represents the physical cash in the municipality's bank accounts, including short term deposits	None
	Consumer debtors	361,549	This represents the money that is owed by the consumers for the municipal services that were consumed during the period	None
	Other debtors	(119 903)	This represents the money that is owed by the consumers for other services, including rental of municipal properties, tender deposits, etc	None
	Property, plant and equipment	4 059 488	This represents the total book value assets that are owned or controlled by the municipality, net off accumulated depreciation and or amorisation	None
	Consumer deposits	21,287	This represents the money that is held by the municipality as security on all the active consumer accounts	None
	Trade and other payables	354,655	This represents the moneys that is owed by the municipalty to the supliers of goods and services	None
	Borrowing	76 529	This represents the total book value of the borrowing that were made by the municipality in the curent and prior financial periods	None
	Accumulated Surplus/(Deficit)	3,903,925	This represents the surplus (deficit) that has been accummulated by the municpality as at the end of the current period	None
5	**Cash Flow**			
	Ratepayers and other	–	More cash has been received than it was inticipated in the Cash Flow estimations	To consider revising the Cash Flow estimates during the adjustment budget
	Government - operating	(1,139)	The first trench of Equitable Share is received in July	None
	Government - capital	102 037	The bigger share of our grants funding is recived in the first quarter if the financial year	None
	Interest	235 489	At the time of reporting, the cash book reconciliations had not been finalised	To finalise and update the cash book reconciliations
	Capital assets	–	At the time of reporting, the cash book reconciliations had not been finalised	To finalise and update the cash book reconciliations
	Increase (decrease) in consumer deposits	43,940	Not material	None
	Repayment of borrowing	–	At the time of reporting, the cash book reconciliations had not been finalised	To finalise and update the cash book reconciliations
6	**Measureable performance**			
7	**Municipal Entities**			

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May

Description of financial indicator	Basis of calculation	Ref	2017/18	Budget Year 2018/19			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		-0.9%	9.8%	7.5%	0.2%	1.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		7.7%	6.0%	6.1%	14.6%	14.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	96.1%	125.7%	125.7%	27.4%	27.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		15.5%	63.8%	63.8%	18.4%	18.4%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		27.4%	16.7%	16.7%	2.1%	2.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		48.2%	38.8%	43.3%	43.9%	43.9%
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		29.6%	9.6%	9.6%	0.2%	1.3%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

DC21 Ugu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2018/19											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	24,057	16,572	10,824	16,951	11,095	7,539	67,137	299,189	453,366	401,912		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–		
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Waste Water Management	1500	8,660	6,230	3,674	4,882	3,093	2,428	14,754	29,025	72,746	54,181		
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–		
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	737	1,449	2,186	2,186		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(1,494)	(123)	(86)	(122)	(171)	(100)	(543)	8,889	6,251	7,953		
Total By Income Source	**2000**	**31,224**	**22,679**	**14,412**	**21,711**	**14,017**	**9,867**	**82,085**	**338,552**	**534,548**	**466,233**	–	–
2017/18 - totals only		20,895	–	237	23	233	3	747	404	22,541	1,409		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,222	1,716	1,371	2,102	1,405	780	5,258	13,857	28,711	23,403		
Commercial	2300	10,197	7,794	3,638	4,941	3,238	2,188	13,019	44,463	89,477	67,848		
Households	2400	18,795	13,169	9,398	14,656	9,374	6,892	63,809	273,045	409,138	367,776		
Other	2500	10	1	5	11	0	6	–	7,188	7,222	7,206		
Total By Customer Group	**2600**	**31,224**	**22,679**	**14,412**	**21,711**	**14,017**	**9,867**	**82,085**	**338,552**	**534,548**	**466,233**	–	–

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description R thousands	NT Code	Budget Year 2018/19								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	4,634	–	–	5	347	–	–	–	**4,986**
Bulk Water	0200	10,178	28,351	–	–	–	–	–	–	**38,529**
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	7,791	13,464	9,571	5,212	899	645	7,854	159	**45,596**
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**22,603**	**41,815**	**9,571**	**5,217**	**1,246**	**645**	**7,854**	**159**	**89,111**

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Municipality									
FNB investment							–	–	–
First National Bank							21	–	21
NEDBank							20.000	–	20.000
Investec							–	–	–
ABSA Bank CALL MIG							29.129	(17,453)	11,676
STD Investment							11.000	(11,000)	–
ABSA Bank CALL							466	35,236	35,703
Jazz								–	
ABSA							0		0
Municipality sub-total					–		60,616	6,783	67,400
Entities									
South Coast Tourism									
South Coast Development Agency									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2				–		60,616	6,783	67,400

DC21 Ugu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

Description R thousands	Ref	2017/18 Audited Outcome	Budget Year 2018/19 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		418,085	443,655	443,655	–	442,856	406,684	30,056	7.4%	405,951
Local Government Equitable Share		342,776	360,673	360,673		360,673	330,617	30,056	9.1%	330,617
RSC Levy Replacement		68,900	75,204	75,204		75,204	68,937			68,937
Finance Management		1,795	1,865	1,865		1,865	1,710			1,710
EPWP Incentive		1,956	3,250	3,250		3,250	2,979			2,979
Rural Roads Asset Management Systems Grant		2,658	2,663	2,663		1,864	2,441			1,709
								–		
								–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		700	2,400	3,400	–	400	2,200	(1,833)	-83.3%	367
Spatial Development Framework Support		400						–		–
Development Planning Shared Surpport		300	400	400	–	400	367			367
Umzumbe Trails			2,000	2,000		–	1,833	(1,833)	-100.0%	–
Shared Legal Services	4			1,000				–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	5,637	5,637	–	–	5,167	(5,167)	-100.0%	–
Grants from LM's to Entities			5,637	5,637		–	5,167	(5,167)	-100.0%	–
								–		
Total Operating Transfers and Grants	5	418,785	451,692	452,692	–	443,256	414,051	23,056	5.6%	406,318
Capital Transfers and Grants										
National Government:		295,851	290,889	290,889	–	311,126	266,648	19,657	7.4%	285,199
Municipal Infrastructure Grant (MIG)		245,479	235,389	235,889		235,889	216,232	19,657	9.1%	216,232
Water Services Infrastructure Grant		50,372	55,000	55,000		55,000	50,417			50,417
Disaster Management Centre						20,237	–			18,551
								–		
								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	295,851	290,889	290,889	–	311,126	266,648	19,657	7.4%	285,199
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	714,636	742,581	743,581	–	754,382	680,699	42,713	6.3%	691,517

DC21 Ugu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

Description	Ref	2017/18	Budget Year 2018/19							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		418,085	458,155	458,155	36,586	293,228	419,975	(126,747)	-30.2%	268,793
Local Government Equitable Share		342,776	360,673	360,673	30,056	240,449	330,617	(90,168)	-27.3%	220,411
RSC Levy Replacement		68,900	75,204	75,204	6,267	50,136	68,937	(18,801)	-27.3%	45,958
Finance Management		1,795	1,865	1,865	9	107	1,710	(1,602)	-93.7%	98
EPWP Incentive		1,956	3,250	3,250	254	1,912	2,979	(1,067)	-35.8%	1,752
Rural Roads Asset Management Systems Grant		2,656	2,663	2,663		625	2,441	(1,816)	-74.4%	573
Municipal Infrastructure Grant			14,500	14,500		–	13,292	(13,292)	-100.0%	–
Other transfers and grants [insert description]							–	–		
Provincial Government:		583	2,400	3,400	33	267	3,117	(2,850)	-91.4%	244
Spatial Development Framework Support		400						–		–
Development Shared Services Support		183	400	400	33	267	367	(100)	-27.3%	244
Shared Legal Services				1,000			917	(917)	-100.0%	–
Umzumbe Trails			2,000	2,000		–	1,333	(1,833)	-100.0%	–
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	5,637	–	–	–	–	–		–
Grants from LM's to Entities			5,637			–	–	–		–
Grants from LM's to Entities								–		
Total operating expenditure of Transfers and Grants:		418,668	466,192	461,555	36,620	293,495	423,092	(129,597)	-30.6%	269,037
Capital expenditure of Transfers and Grants										
National Government:		295,851	276,389	276,389	16,695	141,603	253,357	(111,753)	-44.1%	129,803
Municipal Infrastructure Grant (MIG)		245,479	221,389	221,389	15,795	140,702	202,940	(62,238)	-30.7%	128,977
Water Services Infrastructure Grant		50,372	55,000	55,000	901	901	50,417	(49,516)	-98.2%	826
								–		
								–		
								–		
Other capital transfers [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		295,851	276,389	276,389	16,695	141,603	253,357	(111,753)	-44.1%	129,803
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		714,519	742,581	737,944	53,315	435,098	676,449	(241,351)	-35.7%	398,840

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration R thousands	Ref	2017/18 Audited Outcome	Budget Year 2018/19 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		6 115	5,057	5,057	562	6,145	4,635	1,510	33%	5,633
Pension and UIF Contributions		–	259	259	–	0	239	(237)	-100%	0
Medical Aid Contributions		–	221	221	–	–	202	(202)	-100%	–
Motor Vehicle Allowance		1,837	3 294	3 294	179	1,889	3 020	(1,131)	-37%	1 731
Cellphone Allowance		1 088	391	391	54	720	358	362	101%	560
Housing Allowances		–	2,233	2,233	–	–	2,047	(2,047)	-100%	–
Other benefits and allowances		–	54	54	–	–	49	(49)	-100%	–
Sub Total - Councillors		9,020	11,509	11,509	796	8,754	10,550	(1,795)	-17%	8,025
% increase	4		27.6%	27.6%						-11.0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages			1,966	4,966		–	4,552	(4,552)	-100%	–
Pension and UIF Contributions			396	696		–	638	(638)	-100%	–
Medical Aid Contributions			195	195		–	179	(179)	-100%	–
Overtime				–		–	–	–		–
Performance Bonus			315	315		–	289	(289)	-100%	–
Motor Vehicle Allowance			1,492	1,492		–	1 368	(1,368)	-100%	–
Cellphone Allowance			36	36		–	63	(63)	-100%	–
Housing Allowances			157	157		–	142	(143)	-100%	–
Other benefits and allowances			37	37		–	34	(34)	-100%	–
Payments in lieu of leave			83	83		–	76	(76)	-100%	–
Long service awards				–			–	–		–
Post-retirement benefit obligations	2			–			–	–		–
Sub Total - Senior Managers of Municipality		–	8,010	8,010	–	–	7,343	(7,343)	-100%	–
% increase	4		#DIV/0!	#DIV/0!						
Other Municipal Staff										
Basic Salaries and Wages		276 102	230,263	230 263	22 666	263,281	211 074	72,207	34%	259 875
Pension and UIF Contributions		1,597	37,671	37 371	135	1 519	34 531	(33,012)	-96%	1 393
Medical Aid Contributions		14,613	29,852	18,852	1 457	15 345	17,281	(1,936)	-11%	14,066
Overtime		40,961	5,898	37 209	6,698	46 934	34 108	12,826	38%	45 023
Performance Bonus		17,316		–	7	1 531	–	1,531	#DIV/0!	1 604
Motor Vehicle Allowance		8 395	10 287	10,287	758	8,358	9 430	(1,072)	-11%	7,661
Cellphone Allowance		–	1,394	1,394	–	–	1,278	(1,278)	-100%	–
Housing Allowances		2,967	703	2,689	235	2 750	2 464	286	12%	2,521
Other benefits and allowances		–	11 132	22 502	–	–	21.544	(21,544)	-100%	–
Payments in lieu of leave		3 454	2 840	2 840	20	1,178	2 606	(1,428)	-55%	1 060
Long service awards		3 936	1,395	2 706	146	2 389	2,481	(91)	-4%	2 190
Post-retirement benefit obligations	2	1,639		–	–		–	–		–
Sub Total - Other Municipal Staff		371,001	326,639	367,416	32,121	363,287	335,798	26,489	8%	333,013
% increase	4		-12.0%	-1.0%						-10.2%
Total Parent Municipality		380,021	346,158	386,935	32,918	372,041	354,690	17,351	5%	341,037
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances			7	7		–	6	(6)	-100%	–
Board Fees			1,610	1,610		–	1,476	(1,476)	-100%	–
Payments in lieu of leave			–					–		
Long service awards			–					–		
Post-retirement benefit obligations			–					–		
Sub Total - Board Members of Entities	2	–	1,616	1,616	–	–	1,482	(1,482)	-100%	–
% increase	4		#DIV/0!	#DIV/0!						
Senior Managers of Entities										
Basic Salaries and Wages			6,600	6,600		–	6 050	(6,050)	-100%	–
Pension and UIF Contributions			212	212		–	194	(194)	-100%	–
Medical Aid Contributions			–	–			–	–		–
Overtime			–	–			–	–		–
Performance Bonus			306	306		–	280	(280)	-100%	–
Motor Vehicle Allowance			–	–			–	–		–
Cellphone Allowance			71	71		–	65	(65)	-100%	–
Housing Allowances			–	–			–	–		–
Other benefits and allowances			263	266		–	243	(243)	-100%	–
Payments in lieu of leave			92	92		–	84	(84)	-100%	–
Long service awards			–	–			–	–		–
Post-retirement benefit obligations	2		–	–			–	–		–
Sub Total - Senior Managers of Entities		–	7,547	7,547	–	–	6,918	(6,918)	-100%	–
% increase	4		#DIV/0!	#DIV/0!						
Other Staff of Entities										
Basic Salaries and Wages			3,714	3 714		–	3,405	(3,405)	-100%	–
Pension and UIF Contributions			347	347		–	318	(318)	-100%	–
Medical Aid Contributions			348	348		–	319	(319)	-100%	–
Overtime			307	307		–	281	(281)	-100%	–
Performance Bonus			305	305		–	280	(280)	-100%	–
Motor Vehicle Allowance			–	–		–	–	–		–
Cellphone Allowance			12	12		–	12	(12)	-100%	–
Housing Allowances			33	33		–	30	(30)	-100%	–
Other benefits and allowances			43	43		–	39	(39)	-100%	–
Payments in lieu of leave			–	–			–	–		–
Long service awards			–	–			–	–		–
Post-retirement benefit obligations			–	–			–	–		–
Sub Total - Other Staff of Entities		–	5,111	5,111	–	–	4,685	(4,685)	-100%	–
% increase	4		#DIV/0!	#DIV/0!						
Total Municipal Entities		–	14,274	14,274	–	–	13,084	(13,084)	-100%	–
TOTAL SALARY, ALLOWANCES & BENEFITS		380,021	360,431	401,208	32,918	372,041	367,774	4,267	1%	341,037
% increase	4		-5.2%	5.6%						-10.3%
TOTAL MANAGERS AND STAFF		371,001	347,306	388,083	32,121	363,287	355,743	7,544	2%	333,013

DC21 Ugu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M11 May

Description	Ref	Budget Year 2018/19												2018/19 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash Receipts By Source																
Property rates													–			
Service charges - electricity revenue													–			
Service charges - water revenue		23,254	14,074	26,998	20,570	22,136	21,099	23,736	22,467	17,678	18,181	25,365	40,451	245,469	258,479	272,178
Service charges - sanitation revenue		6,787	7,173	7,173	8,275	9,102	8,002	8,496	8,341	8,388	8,131	8,140	26,151	97,820	103,005	108,464
Service charges - refuse													–			
Service charges - other													–			
Rental of facilities and equipment			59	29	31		29						380	1,391	1,150	1,214
Interest earned - external investments		89	1,450	425	638	259	126	739	355	349	470	1,002	1,092	3,480	2,672	2,819
Interest earned - outstanding debtors					(17)	(2)							–	508	536	565
Dividends received													–			
Fines, penalties and forfeits													–			
Licences and permits													–			
Agency services													–			
Transfer receipts - operating		181,855	421	–	–	66	145,541	9	1,087	108,974	74	58,500	5,637	451,692	469,124	510,724
Other revenue		47	74	2,185	186	153	115	11,696	129	161	342	140	6,663	6,663	2,212	2,333
Cash Receipts by Source		**212,032**	**23,251**	**36,810**	**29,683**	**31,713**	**174,914**	**44,677**	**32,379**	**135,550**	**27,198**	**93,148**	**80,374**	**807,025**	**837,178**	**898,298**
Other Cash Flows by Source													–			
Transfer receipts - capital		72,000	–	–			100,000	28,946		110,179		–	55,001	290,889	336,038	355,509
Contributions & Contributed assets													–			
Proceeds on disposal of PPE													–			
Short term loans		4,781	519		7	7	7	7	7	7			–			
Borrowing long term/refinancing		43,940											–			
Increase in consumer deposits		460	56	(55)	19	19	27	9	26	75	(19)	31	(1,145)	881	928	977
Receipt of non-current debtors		1,430	31	(34)	12		1	17	758	34	(6,476)	35	(3,682)	618	651	685
Receipt of non-current receivables													–			
Change in non-current investments					12,248	34,344	51,379			124,372	75,559	3,055	–			
Total Cash Receipts by Source		**334,642**	**23,857**	**36,721**	**41,969**	**66,084**	**326,327**	**73,655**	**33,170**	**370,218**	**94,262**	**96,269**	**130,548**	**1,099,413**	**1,174,794**	**1,255,469**
Cash Payments by Type													–			
Employee related costs		29,165	44,311	34,253	29,508	29,957	32,675	31,018	30,055	32,121	32,402	32,402	26,716	347,306	366,061	386,194
Remuneration of councillors		792	807	815	837	799	769	767	901	796	792	792	1,094	13,125	13,834	14,595
Interest paid		27	294	58	68	23	49	200	63	114	91	281	1,324	26,001	29,513	31,136
Bulk purchases - Electricity													–	–	–	–
Bulk purchases - Water & Sewer				8,839	15,245	4,378	6,656				31,331	9,145	16,154	75,000	79,050	83,396
Other materials		180	232	480	1,072	801	560	901	638	1,821	769	1,368	3,611	16,029	19,343	20,387
Contracted services		17,003	17,230	12,478	10,607	12,239	27,295	13,042	7,152	20,177	11,569	8,662	10,447	41,018	43,233	45,611
Grants and subsidies paid - other municipalities		(0)											5,054	20,213	21,284	22,412
Grants and subsidies paid - other		–	–										–			
General expenses		51,261	41,457	26,180	7,639	24,338	149,039	14,342	15,997	138,801	117,044	23,163	3,769	282,713	260,950	275,302
Cash Payments by Type		**98,448**	**104,331**	**83,104**	**64,975**	**72,535**	**217,042**	**60,269**	**54,705**	**193,832**	**193,998**	**75,814**	**68,169**	**823,405**	**833,267**	**879,034**
Other Cash Flows/Payments by Type																
Capital assets		17,729	40,376	9,563	1,060	959	54,887	22,419	21,070	382	7,293	18,787	46,290	301,163	317,124	333,932
Repayment of borrowing		21,999	873	–	436		4,790	137	872		(7,429)	872	(44,370)	21,812	21,812	21,812
Other Cash Flows/Payments				–									–			
Total Cash Payments by Type		**138,176**	**145,579**	**92,667**	**66,471**	**73,494**	**276,718**	**82,825**	**76,647**	**194,213**	**193,862**	**95,473**	**70,089**	**1,146,380**	**1,172,203**	**1,234,778**
NET INCREASE/(DECREASE) IN CASH HELD		**196,466**	**(121,723)**	**(55,945)**	**(24,502)**	**(7,410)**	**49,609**	**(9,169)**	**(43,477)**	**176,004**	**(99,601)**	**797**	**60,459**	**(46,967)**	**2,591**	**20,691**
Cash/cash equivalents at the month/year beginning:		41,982	238,448	116,726	60,781	36,279	28,868	78,477	69,308	25,831	201,835	102,234	103,031	41,982	(4,985)	(2,394)
Cash/cash equivalents at the month/year end:		238,448	116,726	60,781	36,279	28,868	78,477	69,308	25,831	201,835	102,234	103,031	163,490	(4,985)	(2,394)	18,297

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M11 May

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue By Source										
Property rates								–		
Service charges - electricity revenue								–		
Service charges - water revenue		197,819	306,836	306,836	25,309	222,648	281,266	(58,618)	-21%	204,094
Service charges - sanitation revenue		127,524	122,275	122,275	8,147	79,070	112,086	(33,016)	-29%	72,480
Service charges - refuse revenue							–	–		–
Service charges - other							–	–		–
Rental of facilities and equipment		1,275	1,391	1,391	10	216	1,276	(1,058)	-83%	199
Interest earned - external investments		20,022	3,480	3.480	–	1,251	3,190	(1,939)	-61%	1,147
Interest earned - outstanding debtors			508	508	986	4,780	466	4,314	926%	3,983
Dividends received							–	–		–
Fines, penalties and forfeits							–	–		–
Licences and permits							–	–		–
Agency services							–	–		–
Transfers and subsidies		418,668	451 692	452,692	59 577	497,280	414,968	82,312	20%	455,840
Other revenue		4,009	8,329	8 329	6,965	12,444	7,635	4,809	63%	11,407
Gains on disposal of PPE		635					–	–		–
Total Revenue (excluding capital transfers and contributions)		**769,952**	**894,513**	**895,513**	**100,993**	**817,690**	**820,887**	**(3,196)**	**0%**	**749,151**
Expenditure By Type										
Employee related costs		371,002	347,306	388,083	32,402	364,646	355.743	8,903	3%	334,259
Remuneration of councillors		9,020	13,125	13,125	796	8,750	12,031	(3,281)	-27%	8,021
Debt impairment		(12,051)	3,159	3,159		–	2.896	(2,896)	-100%	–
Depreciation & asset impairment		217,191	58,301	58,301		–	53,443	(53,443)	-100%	–
Finance charges		10,383	28.001	28,001	406	1,846	25,367	(23,821)	-93%	1,693
Bulk purchases		94,490	75,000	125 000	9,145	69,188	114,583	(45,395)	-40%	63,422
Other materials			16,029	12,980	118	1,132	11,898	(10,766)	-90%	1,038
Contracted services		170,534	41 018	265,578	16,814	253,903	243,447	10,456	4%	232.744
Transfers and subsidies		19,361	20,213	20 213		7,381	18.528	(11,148)	-60%	6,766
Other expenditure		182,004	282,713	234,422	2,146	79,702	214,887	(135,185)	-63%	73,060
Loss on disposal of PPE				–	113	8,151	–	8,151	#DIV/0!	7,472
Total Expenditure		**1,061,933**	**884,865**	**1,148,862**	**61,941**	**794,700**	**1,053,123**	**(258,423)**	**-25%**	**728,475**
Surplus/(Deficit)		(291,981)	9,648	(253,349)	39,053	22,990	(232,236)	255,226	-110%	20,676
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		295,851	290,889	290,889		169,707	266,648	(96,942)	-36%	155,564
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								–		
Transfers and subsidies - capital (in-kind - all)								–		
Surplus/(Deficit) after capital transfers & contributions		3,870	300,537	37,540	39,053	192,697	34,412	158,285	460%	176,240
Taxation								–		
Surplus/(Deficit) after taxation		**3,870**	**300,537**	**37,540**	**39,053**	**192,697**	**34,412**	**158,285**	**460%**	**176,240**

DC21 Ugu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

Month	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	29,973	24,614	28,107	17,729	17,729	28,107	10,378	36.9%	6%
August	22,061	24,614	28,107	37,839	55,568	56,214	646	1.1%	18%
September	13,241	24,614	28,107	15,126	70,694	84,322	13,628	16.2%	23%
October	17,578	24,614	28,107	288	70,982	112,429	41,446	36.9%	24%
November	20,371	24,614	28,107	37,839	108,822	140,536	31,714	22.6%	36%
December	43,125	24,614	28,107	54,438	163,260	168,643	5,383	3.2%	54%
January	1,416	24,614	28,107	37,839	201,099	196,750	(4,349)	-2.2%	67%
February	95	24,614	28,107	21,070	222,169	224,858	2,689	1.2%	74%
March	17,931	24,614	28,107	232	222,401	252,965	30,564	12.1%	74%
April	49,358	24,614	28,107	6,745	229,146	281,072	51,926	18.5%	0
May	25,081	24,614	28,107	18,728	247,874	309,179	61,305	19.8%	0
June	50,814	30,404	28,107			337,286	–		
Total Capital expenditure	**291,944**	**301,163**	**337,286**	**247,874**					

DC21 Ugu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

Description	Ref	2017/18	Budget Year 2018/19							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		244,207	172,356	166,226	–	273,125	152,374	(120,752)	-79.2%	227,604
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		201,025	131,966	113,720	–	246,240	104,243	(141,997)	-136.2%	205,200
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works		201,025	131,966	113,720		246,240	104,243	(141,997)	-136.2%	205 200
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		43,182	40,390	52,506	–	26,885	48,130	21,245	44.1%	22,404
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		43,182	40,390	52,506		26,885	48,130	21,245	44.1%	22 404
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares								–		
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls								–		
Centres								–		
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
Purls								–		
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities								–		

Markets								–		
Stalls								–		
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares								–		
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities								–		
Outdoor Facilities								–		
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Monuments								–		
Historic Buildings								–		
Works of Art								–		
Conservation Areas								–		
Other Heritage								–		
Investment properties		1,408	–	41,000	–	–	37,583	37,583	100.0%	–
Revenue Generating		1,408	–	41,000	–	–	37,583	37,583	100.0%	–
Improved Property		1,408		41,000			37,583	37,583	100.0%	–
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		23,486	14,000	–	–	–	–	–		–
Operational Buildings		23,486	14,000	–	–	–	–	–		–
Municipal Offices		23,486	14,000			–	–	–		–
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		–	23	2,500	–	–	2,292	2,292	100.0%	–
Servitudes								–		
Licences and Rights		–	23	2,500	–	–	2,292	2,292	100.0%	–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications		–	23	2,500	–	–	2,292	2,292	100.0%	–
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	584	900	–	–	825	825	100.0%	–
Computer Equipment			584	900		–	825	825	100.0%	–
Furniture and Office Equipment		6,675	166	800	–	–	733	733	100.0%	–
Furniture and Office Equipment		6,675	166	800		–	733	733	100.0%	–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
Transport Assets		16,167	10,000	10,000	219	7,212	9,167	1,954	21.3%	6,010
Transport Assets		16,167	10,000	10,000	219	7,212	9,167	1,954	21.3%	6,010
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on new assets	1	291,944	197,129	221,426	219	280,338	202,974	(77,364)	-38.1%	233,615

DC21 Ugu - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May

Description	Ref	2017/18	Budget Year 2018/19							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	104,033	115,162	18,509	18,509	105,565	87,057	82.5%	96,768
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads								–		
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		–	95,123	114,816	18,509	18,509	105,248	86,739	82.4%	96,477
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works			95,123	114,816	18,509	18,509	105,248	86,739	82.4%	96,477
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	8,910	346	–	–	317	317	100.0%	291
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works			8,910	346		–	317	317	100.0%	291
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		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices								–		
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores								–		
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes								–		
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications								–		
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment								–		
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets								–		
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on renewal of existing assets	1	–	104,033	115,162	18,509	18,509	105,585	87,057	82.5%	96,768

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcile to total capital expenditure in Table C5

check balance			-698,471		50,864,739	-640,265		103,667,483