Ugu District Municipality
Treasury Department

CONSOLIDATED BUDGET IMPLEMENTATION REPORTS IN TERMS OF S71OF THE MFMA FOR THE PERIOD ENDED 30 NOVEMBER 2015

PREPARED BY :SIBONGILE MBILI
GENERAL MANAGER: TREASURY

DATE : 14 DECEMBER 2015

UGU DISTRICT MUNICIPALITY

TREASURY DEPARTMENT

Month-ended: - **30 NOVEMBER 2015**

1. **EXECUTIVE SUMMARY**

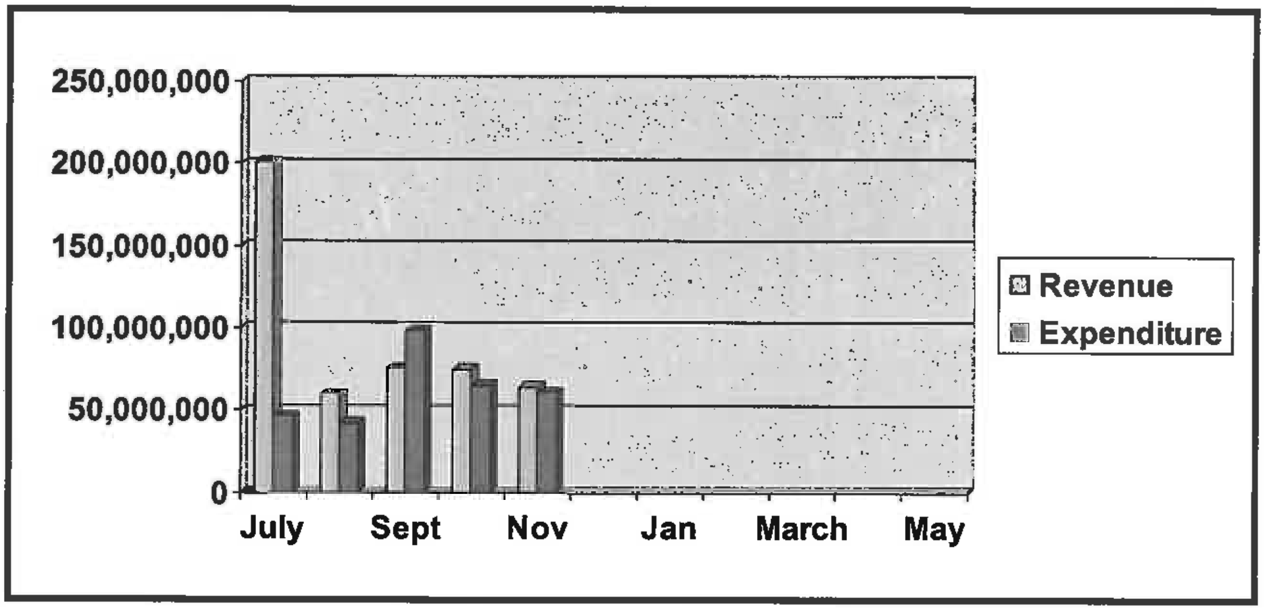
This report is based upon financial information available at the time of preparation. The provisional financial results for the month ended 30 N ovember 2015 are summarised below.

1.1. Statement of Financial Performance (SFP)

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

The summary report indicates the following:-

	Annual Budget	Year to Date Budget	Year to Date Actuals	Variance Fav(Unfav)	% Variance
Total Revenue by Source	1 162 852 024	484 521 677	474 149 252	-10 372 425	-8.92%
Total Operating Expenditure	804 588 340	335 245 142	313 181 804	-22 063 338	-2.74%



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

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

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

1.2 Capital Expenditure

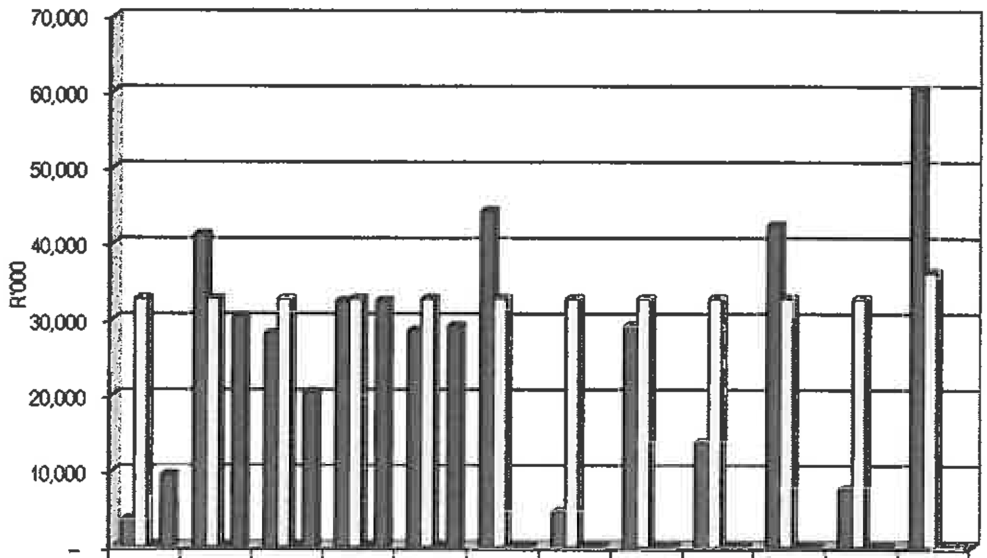
The Capital Expenditure report shown in Table C5 has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised by municipal vote. The summary report indicates the following:

Description	Annual Budget	Year to Date Budget	Year to Date Actuals	Variance Fav (Unfav)	% Variance
Total Capital Expenditure	396 652 920	165 272 050	121 985 758	-43 286 292	10.91%

As at the end of November 2015, the municipality had spent 30.75% of its capital budget.

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

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



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2014/15	3,644	41,225	28,173	32,426	28,546	44,335	4,642	29,191	13,839	42,463	7,654	60,336
Original Budget	32,763	32,763	32,763	32,763	32,763	32,763	32,763	32,763	32,763	32,763	32,763	36,262
Adjusted Budget	-	-	-	-	-	-	-	-	-	-	-	-
Monthly actual	9,499	30,413	20,464	32,471	29,139	-	-	-	-	-	-	-

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

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

Cash Flow Statement

Detail	M01 July '15	M02 Aug '15	M03 Sept '15	M04 Oct '15	M05 Nov '15	M06 Dec'15	M07 Jan '16	M08 Feb '16	M09 March '16	M10 April '16	M11 May '16	M12 June '16
Cash Receipts by Source												
Service charges - water revenue	28,255,867	25,315,404	28,041,040	26,507,587	25,426,875	21,234,628	21,234,628	21,234,628	21,234,628	21,234,628	21,234,628	28,266,859
Service charges - sanitation revenue						7,759,576	7,759,576	7,759,576	7,759,576	7,759,576	7,759,576	8,374,410
Rental of facilities and equipment	131,161	23,140	282,810	179,471	24,115	107,394	107,394	107,394	107,394	107,394	107,394	86,505
Interest earned - external investments	239,442	157,602	455,950	376,269	329,864	399,152	399,152	399,152	399,152	399,152	399,152	558,861
Interest earned - outstanding debtors						260,753	260,753	260,753	260,753	260,753	260,753	521,505
Transfer receipts - operational	155,907,578	730,000	1,512,621	1,024,604	112,542,000	1,460,000	0	0	88,479,450	0	0	4,882,736
Other revenue	7,874,178	2,787,420	970,237	704,946	9,141,472	569,843	569,843	569,843	569,843	569,843	569,843	-6,732,722
Cash Receipts by Source	192,408,226	29,013,566	31,262,658	28,792,877	147,464,326	31,791,346	30,331,346	30,331,346	118,810,796	30,331,346	30,331,346	35,958,154
Other Cash Flows/Receipts by Source												
Transfer receipts - capital	32,332,183	98,000,000	0	0	129,047,000	4,417,000	0	0	77,325,120	0	0	107,432,217
Short term loans		0	0	0	0	0	0	0	0	0	0	
Borrowing long term/refinancing		0	0	0	0	0		0	0	0	0	
Increase (decrease) in consumer deposits	55,297	60,290	47,255	1,782	45,143	81,585	81,585	81,585	81,585	81,585	81,585	107,873
Decrease (Increase) in non-current debtors	0											
Decrease (increase) other non-current receivable	0	0	0	0	0	0	0	0	0	0	0	0
Decrease (increase) in non-current investments	0	0	0	0	0	0	0	0	0	0		
Total Cash Receipts by Source	**224,795,706**	**127,073,856**	**31,309,913**	**28,794,659**	**276,556,469**	**36,289,931**	**30,412,931**	**30,412,931**	**196,217,501**	**30,412,931**	**30,412,931**	**143,498,244**
Cash Payments by Type												
Employee related costs	15,760,474	31,276,598	26,548,427	24,400,794	23,529,507	23,084,461	23,084,461	23,084,461	23,084,461	23,084,461	23,084,461	35,408,447
Remuneration of councillors	710,625	717,084	729,742	703,703	681,739	826,349	826,349	826,349	826,349	826,349	826,349	942,073
Interest paid	298,376	642,140	1,078,411	244,025	224	4,422,118	157,933	157,933	4,422,118	157,933	157,933	4,281,675
Bulk purchases - Water & Sewer	1,800,113	10,270,217	5,353,591	5,985,534	5,712,755	5,290,313	5,290,313	5,290,313	5,290,313	5,290,313	5,290,313	13,370,167
Other materials	79,730	113,852	25,513	79,078	273,881	692,617	692,617	692,617	692,617	692,617	692,617	2,061,087
Contracted services	1,631,609	1,772,401	2,726,443	2,229,099	1,554,509	1,624,665	1,624,665	1,624,665	1,624,665	1,624,665	1,624,665	4,587,016
Grants and subsidies paid - other	1,690,553	2,054,047	3,442,744	1,890,763	1,299,217	7,932,490	7,932,490	7,932,490	7,932,490	7,932,490	7,932,490	14,174,427
General expenses	14,088,627	15,938,450	20,715,397	16,656,891	12,774,304	16,207,468	16,207,468	16,207,468	16,207,468	16,207,468	16,207,468	18,326,308
Cash Payments by Type	**36,060,107**	**62,784,789**	**60,620,268**	**52,189,887**	**45,826,136**	**60,080,481**	**55,816,296**	**55,816,296**	**60,080,481**	**55,816,296**	**55,816,296**	**93,151,200**
Other Cash Flows/Payments by Type												
Capital assets	19,730,398	37,700,487	23,421,817	36,772,861	33,191,600	23,711,895	23,711,895	23,711,895	23,711,895	23,711,895	23,711,895	81,045,154
Repayment of borrowing	349,652	520,792	2,306,870	518,810	307,095	4,688,419			4,688,419			4,338,767
Consumer refunds	0	0	0									
Total Cash Payments by Type	**56,140,157**	**101,006,068**	**86,348,956**	**89,481,558**	**79,324,831**	**88,480,795**	**79,528,191**	**79,528,191**	**88,480,795**	**79,528,191**	**79,528,191**	**178,535,121**
Net Increase/(Decrease) in Cash Held	168,655,549	26,067,788	-55,039,043	-60,686,899	197,231,638	-52,190,864	-49,115,260	-49,115,260	107,736,706	-49,115,260	-49,115,260	-35,036,877
Cash/cash equivalents at the month/year begin:	198,085,985	366,741,534	392,809,322	337,770,279	277,083,380	474,315,018	422,124,154	373,008,894	323,893,634	431,630,340	382,515,080	333,399,820
Cash/cash equivalents at the month/year end:	**366,741,534**	**392,809,322**	**337,770,279**	**277,083,380**	**474,315,018**	**422,124,154**	**373,008,894**	**323,893,634**	**431,630,340**	**382,515,080**	**333,399,820**	**298,362,943**

1.3 Bank Reconciliations

NOV 2015

Bank Account name	Bank		Bank statement balance	Reconciling cheques outstanding	Reconciling items **deposits not receipted**	Cash book balance
ACB	Absa		832,125.69		-23,935.24	808,190.45
Salary	Absa		164,186.02	-51,584.08		112,601.94
General	Absa		3,209,320.43	-560,755.05	-5,742,215.64	-3,093,650.26
Deposit	Absa		1,105,315.18		-1,139,810.68	-34,495.50
Primary	Absa		244.48		-60,887.01	-60,642.53
Ugu conditional grant acc	Absa		81,945,453.25			81,945,453.25
Ugu Call Account	Absa		152,411,000.00			152,411,000.00
FNB Investment	FNB-S		18,266.49			18,266.49
Absa Investment2	Absa-S		479.45			479.45
Group life	Absa		4,191,781.83			4,191,781.83
Ithala	Thala		-	739,806.13		739,806.13
Mig Call	Absa		67,187,307.21			67,187,307.21
Mig Chq	Absa		88,919.97			88,919.97
Investec Inv	Investec		65,000,000.00			65,000,000.00
Std Bank -Inv	Std Bank		25,000,000.00			25,000,000.00
FNB Investment	FNB		60,000,000.00			60,000,000.00
Nedbank Investment	Nedbank		20,000,000.00			20,000,000.00
	Ithala					-
			481,154,400.00			474,315,018.43

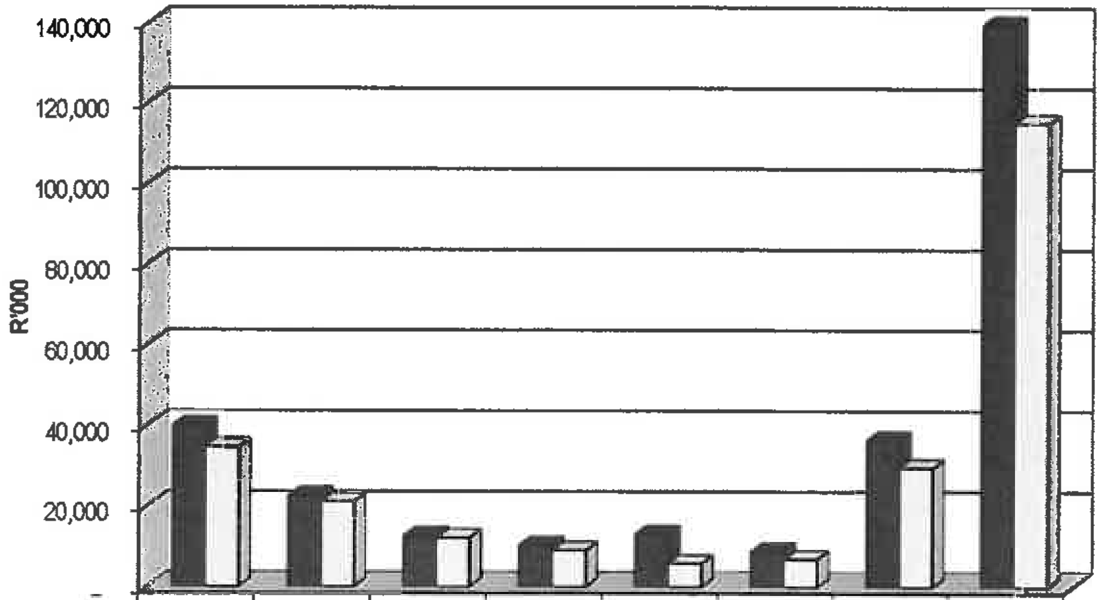
1.4 Outstanding Debtors

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 R283 819 541 as at the end of November 2015 which has increased by 2.74% from the October 2015 total of R276 248 920

The consumer debtors amounted to R277 515 682

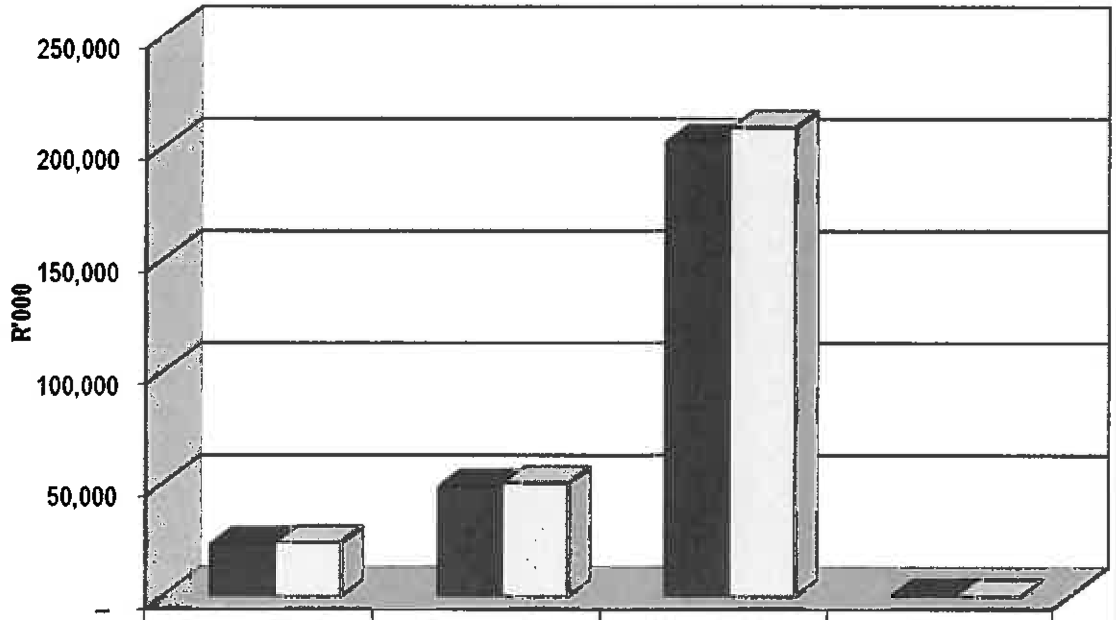
The chart below contains debtors ageing for the month of November 2015 compared to the ageing as at the end of November 2014.

DEBTORS AGE ANALYSIS



	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
■ Budget Year 2015/16	40,031	22,672	12,651	10,345	13,133	8,870	36,561	139,557
□ 2014/15	34,671	21,121	12,157	9,042	5,780	6,939	29,587	115,033

DEBTORS BY CUSTOMER GROUP



	Organs of State	Commercial	Households	Other
■ 2014/15	23,314	49,031	202,864	97
□ Budget Year 2015/16	24,035	50,547	209,138	100

Consumer Debtors Reconciliation

Gross Opening Balance as at 30 November 2015	283,819,541
Less Allowance for Impairment	170,378,206
Net Balance	**113,441,335**

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

DEPARTMENTAL	TOTAL_AMOUNT_WIT	AGE_0_30	AGE_30_60	AGE_61_90	AGE_91_120	AGE_121_150	AGE_151_180	AGE_181_360	AGE_ABOVE_360
Department of Education	36,498.52	14,015.64	9,813.32	1,562.22	1,303.41	262.66	250.12	1,832.30	7,458.85
Department of Education S20	17,551.60	12,754.66	4,796.94	-	-	-	-	-	-
Department of Education S21	1,780,997.03	473,715.34	93,572.68	148,924.40	98,679.22	79,186.37	263,277.41	491,810.48	131,831.13
Department of Health	1,786,771.52	761,728.17	367,619.79	252,532.90	15,347.77	12,567.30	20,828.72	73,936.48	282,210.39
Department of Housing	372,653.56	3,085.13	41,043.81	3,085.13	2,981.08	1,971.39	1,961.75	14,010.11	304,515.16
Department of Public Works	2,048,897.53	834,957.34	282,498.96	470,999.33	6,187.39	7,006.71	16,814.67	39,042.37	391,390.76
Department of Social Welfare	65,470.71	10,231.67	9,343.72	1,427.68	1,427.68	1,425.42	1,340.61	8,020.44	32,253.49
Department of Transport	747,957.56	62,235.78	122,530.29	104,456.75	37,435.39	342,661.07	2,244.68	14,875.15	61,518.45
Ezinqoleni LM	85,131.12	4,548.94	4,335.50	4,487.17	4,487.17	4,167.60	4,221.59	24,648.49	34,234.66
Harry Gwala DM	675,412.30	660,886.77	-	-	14,525.53	-	-	-	-
Hibiscus Coast Municipality	6,503,496.75	2,012,870.74	1,813,775.37	1,309,343.48	362,522.24	193,241.24	140,989.89	256,493.36	414,260.43
Telkom SA	21,157.55	7,890.83	1,145.89	528.49	368.33	400.96	392.37	2,038.45	8,392.23
Transnet	76,138.96	13,960.40	22,438.33	3,223.14	1,136.84	996.74	974.86	4,312.24	29,096.41
Umdoni LM	2,105,899.26	694,188.43	585,234.13	548,126.04	51,549.32	3,716.80	49,815.24	10,792.88	162,476.42
Umuziwabantu LM	578,504.84	107,485.01	19.58	48,290.36	46,295.88	48,397.40	47,601.49	268,738.98	11,676.14
Umzumbe LM	475.98	99.27	79.02	79.02	79.02	43.06	37.11	59.48	-
Vulamehlo LM	18,088.90	5,212.97	5,048.96	5,212.97	-	-	-	-	2,614.00
	16,921,103.69	**5,679,867.09**	**3,363,296.29**	**2,902,279.08**	**644,326.27**	**696,044.72**	**550,750.51**	**1,210,611.21**	**1,873,928.52**

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

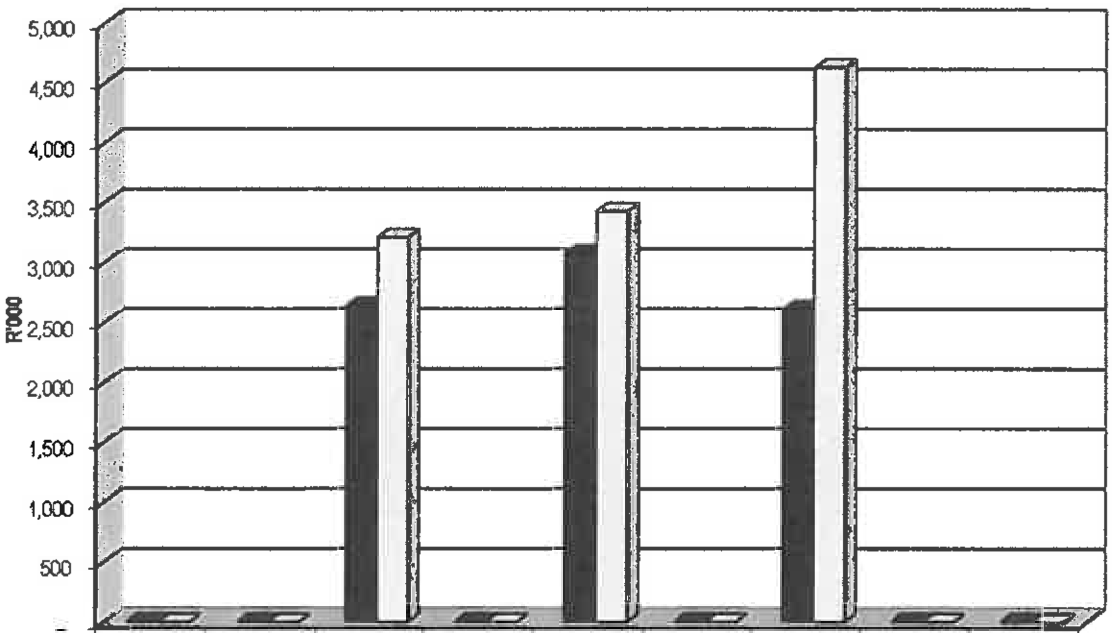
The following actions have been taken to Intensify the implementation of the credit control policy;

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

1.5. Outstanding Creditors

The report, in Table SC4, has been prepared on the basis of the format required to be lodged electronically with National Treasury. It provides for an aged analysis per creditor type. The report shows total of R11 281 617 as at the end of November 2015 which has decreased by 46.46% from October 2015 total of R21 070 929.33

Creditors Age Analysis



	Bulk Electricity	Bulk Water	PAYE deductions	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Other
■2014/15	–	–	2,643	–	3,081	–	2,613	–	–
□Budget Year 2015/16	–	–	3,217	–	3,433	–	4,632	–	–

1.6. Investment Portfolio

Table SC5 contains investments by maturity as at 30 November 2015 The table below shows the movement in total investments of the municipality for the month of November 2015.

Total Investments at the beginning of the month	248,459,821
Add: Investments made	195,107,783
Less: Investments realised	-40,734,892
Investments as at the end of the month	402,832,713

Nov-15					
Name of Institution	**Period of Investment**	**Type of Investment**	**Market value at the beginning of the month**	**Change in market value during the month**	**Market value at end of the month**
F[illegible] ***Investment***	30/60/90 day Notice		60,000,000.00	-	60,000,000.00
First National Bank	One day Notice	Daily Call Account	18,266.49	-	18,266.49
NEDBANK	30/60/90 day Notic	Daily Call Account	35,000,000.00	(15,000,000.00)	20,000,000.00
Investec	30/60/90 day Notice		70,000,000.00	(5,000,000.00)	65,000,000.00
ABSA Bank CALL MIG	One day Notice	Daily Call Account	11,463,576.10	55,723,731.11	67,187,307.21
STD investment	30/60/90 day Notice		45,000,000.00	(20,000,000.00)	25,000,000.00
ABSA Bank CALL	One day Notice	Daily Call Account	13,714,102.22	138,696,897.78	152,411,000.00
Ithala Bank	One day Notice	Daily Call Account	734,892.40	(734,892.40)	-
ABSA	One day Notice	Daily Call Account	479.45	-	479.45
Entities			12,528,504.71	687,154.60	13,215,659.31
Municipality sub-total			**248,459,821.37**	**154,372,891.09**	**402,832,712.46**

2. MONTHLY WITHDRAWALS FROM MUNICIPAL BANK ACCOUNTS

Computer Generated Cheques – Main Account		570,298.72
Manual Cheque Book – Main Account		37,220.64
Salary Cheques		203,641.07
MIG		23,378,533.04
Group Life Scheme Cheques		0.00
Electronic Fund Transfers	Main Account	36,251,264.28
	Salary Account	19,801,586.09
Total		**80 242 543.84**

3. UGU FRESH PRODUCE MARKET

STATEMENT OF FINANCIAL PERFORMANCE - 30 November 2015

		CURRENT YEAR 2015/2016				
DESCRIPTION	Budget	YTD BUDGET	MONTHLY ACTUAL	YTD ACTUAL	YTD VARIANCE (R)	YTD %VARIANCE
Operating Revenue By Source						
Rental - Ugu Market	600,000	250,000		462,669	-212,669	-85.07%
	600,000	**250,000**	**0**	**462,669**	**-212,669**	**-85.07%**
Operating Expenditure						
Repairs & Maintanance	150,000	62,500	0	0	62,500	100.00%
Interest Paid	20,981	8,742	0	0	8,742	100.00%
Electricity	861,275	358,865	67,286	467,839	-108,974	-30.37%
	1,032,256	**430,107**	**67,286**	**467,839**	**-108,974**	**-30.37%**

4. UGU SPORTS AND LEISURE CENTRE

STATEMENT OF FINANCIAL PERFOMANCE - 30 November 2015

DESCRIPTION	Annual Budget	YTD BUDGET	MONTHLY ACTUAL	YTD ACTUAL	YTD VARIANCE (R)
Operating Revenue By Source					
Rentals of Facilities	180,000	75,000	20,799	100,799	25,799
	180,000	**75,000**	**20,799**	**100,799**	**25,799**

4.1 RECONCILIATION OF RENTAL INCOME FOR UGU SPORTS AND LEISURE CENTRE

NAME OF DEBTOR: CYASSOUND HOLDINGS

ACCOUNT CODE 520206

DATE	INVOICE NO:	INVOICE AMOUNT	RECIEVED AMOUNT	OUTSTANDING BALANCE
Mar-15	4514	18,000.00	18,000.00	-
Apr-15	4515	18,000.00	18,000.00	-
May-15	4518	18,000.00	18,000.00	-
Jun-15	4526	18,000.00	18,000.00	-
Jul-15	4554	20,000.00	12,000.00	8,000.00
Aug-15	4587	20,000.00	-	28,000.00
Sep-15	4601	20,000.00	48,000.00	-
Oct-15	4587	20,000.00	0	20,000.00
Nov-15	4633	20,000.00	0	20,000.00
Nov-15	Interest 4673	798.76	0	798.76
		152,000.00	**132,000.00**	**40,798.76**

5. SUMMARY OF UNIFORM FINANCIAL RATIOS, FORMULAE AND NORMS

5.1 FINANCIAL POSITION

A. Asset Management

	RATIO	FORMULA	WORKINGS	CURRENT STATUS	NORM
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating Expenditure + Capital Expenditure) x 100	R121 985 758 / R435 167 462 x 100	28.03%	10.00% - 20.00%
2	Impairment of Property; Plant and Equipment, Investment Property and Intangible Assets (Carrying Value)	(Property Plant and Equipment Impairment + Investment Property Impairment + Intangible Asset Impairment)/ (Total Property; Plant and Equipment + Investment Property + Intangible Assets) x 100	R76 295 248 / (R4 202 758 821 + R29 451 206 + R7 725 233) x 100	1.80%	0.00%
3	Repairs and maintenance as a % of Property, Plant and Equipment, Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure / Property; Plant and Equipment and Investment Property (Carrying Value) x 100	R12 819 334 / (R4 202 758 821 + R29 451 206) x 100	0.30%	8.00%

B. Debtors Management

	RATIO	FORMULA	WORKINGS	CURRENT STATUS	NORM
1	Collection Ratio	(Gross Debtors Closing Balance + Billed Revenue – Gross Debtors Opening balance + Bad Debt Written off) / Billed Revenue x 100	(R277 515 682 + R27 252 071 – R273 238 810) / R27 252 071 x 100	86.44%	95.00%
2	Bad Debts Written off as a % of Provision for Bad Debt	Bad Debt Written off / Provision for Bad x 100	R85 629 566 / R170 378 206 x 100	50.26%	100.00%
3	Net Debtors Days	(Gross Debtors – Bad Debt Provision) / Actual Billed Revenue x 365 days	(R277 515 682 – R170 378 206) / R27 252 071 x 365	1435 days	30 days

C. Liquidity Management

	RATIO	FORMULA	WORKINGS	CURRENT STATUS	NORM
1	Cash / Cost Coverage Ratio (Excluding Unspent Conditional Grants)	((Cash and Cash Equivalents – Unspent Conditional Grants – Overdraft) + Short Term investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	(R87 015 676 – R74 328 855 - R3 038 399 + R178 239 148) / R58 798 173	3 months	1 – 3 months
2	Current Ratio	Current Assets / Current Liabilities	(R466 076 286 – R170 378 206) / R299 625 885	0.99 : 1	1.5 : 1 – 2 : 1

D. Liability Management

	RATIO	FORMULA	WORKINGS	CURRENT STATUS	NORM
1	Capital Cost (Interest Paid and Redemption) as a % of Total Operating Expenditure	(Capital Cost (Interest Paid and Redemption) / Total Operating Expenditure x 100	(R2 429 988 + R4 003 219) / R313 181 704 x 100	2.05%	6.00% - 8.00%
2	Debt (Total Borrowing) / Revenue	((Overdraft + Current Finance Lease Obligation + Non Finance Lease Obligation + Short Term Borrowings + Long Term Borrowings) / (Total Operating Revenue – Operating Conditional Grants)) x 100	(R205 171 318 – R74 328 855) / (R319 195 833 – R162 065 487) x 100	83.27%	45.00%

E. Sustainability

	RATIO	FORMULA	WORKINGS	CURRENT STATUS	NORM
1	Level of Cash backed Reserves (Net Assets – Accummulated Surplus)	(Cash and Cash Equivalents – Bank Overdraft + Short Term Investment + Long Term Investment – Unspent Grants) / (Net Assets – Accummulated Surplus – Non Controlling Interest Share premium – Share capital – Fair Value Adjustment – Revaluation Reserve) x 100	(R87 015 676 – R3 038 399 + R178 239 148 – R162 065 487) / (R4 203 299 426 – R3 172 013 298) x 100	9.71%	6.00% - 8.00%

5.2 FINANCIAL PERFORMANCE

A. Efficiency

	RATIO	FORMULA	WORKINGS	CURRENT STATUS	NORM
1	Net Operating Surplus Margin	((Total Operating Revenue – Total Operating Expenditure) / Total Operating Revenue) x 100	(R319 195 833 – R313 181 704) / R319 195 833 x 100	1.88%	= OR > 0.00%
2	Net Surplus / Deficit – Water	((Total Water Revenue - Total Water Expenditure) / Total Water Revenue) x 100	(R145 555 463 – R194 939 074) / R145 555 463 x 100	-33.93%	= OR > 0.00%
3	Net Surplus / Deficit – Sanitation	((Total Sanitation Revenue - Total Sanitation Expenditure) / Total Sanitation Revenue) x 100	(R41 025 057- R29 289 692) x100	28.61%	= OR > 0.00%

B. Distribution Losses

	RATIO	FORMULA	WORKINGS	CURRENT STATUS	NORM
1	Water Distribution Losses (percentage)	((Number of Kilometres Water Purchased or Purified – Number of Kilometres Water Sold) / Number of Kilometres water Purchased or Purified) x100	(3 914 744kl – 3 231 194kl) / 3 914 744kl x 100	17.46%	15.00% - 30.00%

C. Revenue Management

	RATIO	FORMULA	WORKINGS	CURRENT STATUS	NORM
1	Growth in Number of Consumer Accounts	((Period under review's number of Active Debtors Accounts – previous period number of Active Debtors Accounts) / Previous period number of Active Debtors Accounts) x 100	(50 270 – 50 226) / 50 226 x 100	0.09%	None

2	Revenue Growth %	((Period under review's Total Revenue – previous period Total Revenue) / Previous period Total Revenue) x 100	(R382 450 334 – R375 802 618) / R375 802 618 x 100	1.77%	= CPI (7.00%)
3	Revenue Growth % - Excluding Capital Grants	((Period under review's Total Revenue excluding Capital Grants – previous period Total Revenue, excluding Capital Grants) / Previous period Total Revenue excluding Capital Grants) x 100	(R286 885 901 – R246 317 537) / R246 317 537 x 100	16.47%	= CPI (6.00%)

D. Expenditure Management

	RATIO	FORMULA	WORKINGS	CURRENT STATUS	NORM
1	Creditors Payment period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) x 365 days	R21 070 929 / (R8 391 442 + R12 819 334 + R55 874 122 + R20 913 917 + R121 985 758) x 365	35 days	30 days
2	Irregular; Fruitless ; Wasteful and Unauthorised Expenditure / Total Operating Expenditure	((Irregular; Fruitless ; Wasteful and Unauthorised Expenditure) / Total Operating Expenditure) x 100	R0.00 / R313 181 704 x 100	0.00%	0.00%
3	Remuneration as a % of Total Operating Expenditure	(Remuneration (Employee Related Costs and Councillors' Remuneration) / Total Operating Expenditure) x 100	(R117 631 647+ R3 703 620) / R313 181 704 x 100	38.74%	25.00% - 40.00%
4	Contracted Services as a % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x 100	R8 391 442 / R313 181 704 x 100	2.67%	2.00% - 5.00%

E. Grant Dependency

	RATIO	FORMULA	WORKINGS	CURRENT STATUS	NORM
1	Own Funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	((Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure) x 100	R0.00 / R121 985 758 x 100	0.00%	None
2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds) / Total Capital Expenditure x 100	R0.00 / R121 985 758 x 100	0.00%	= CPI (12.00%)
3	Own Source Revenue to Total Operating Revenue (Including Agency Revenue)	Own Source Revenue (Total revenue – Government grants and Subsidies – Public Contributions and Donations) / Total Operating Revenue (including agency services) x 100	(R473 967 174 – R162 065 487 – R154 771 341) / R473 967 174 x 100	33.15%	None

5.3 BUDGET IMPLEMENTATION

	RATIO	FORMULA	WORKINGS	CURRENT STATUS	NORM
1	Capital Expenditure Budget Implementation Indicator	Actual Capital Expenditure / Budget Capital Expenditure x 100	R121 985 758 / R165 272 050 x 100	73.81%	95.00% - 100.00%
2	Operating Expenditure Budget Implementation Indicator	Total Operating Expenditure / Budget Operating Expenditure x 100	R313 181 804/ R335 245 142 x 100	93.42%	95.00% - 100.00%

3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	R474 149 252 / R484 521 676 x 100	97.86%	95.00% - 100.00%
4	Service Charges Revenue Budget Implementation Indicator	Actual Service Charges Revenue / Budget Service Revenue x 100	R149 050 512 / R169 942 134 x 100	87.71%	95% - 100%

REPORT PREPARED BY:

7/01/2015

SIBONGILE MBILI
GENERAL MANAGER: TREASURY

DATE

DC21 Ugu - Contact Information

A. GENERAL INFORMATION

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

B. CONTACT INFORMATION

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

C. POLITICAL LEADERSHIP

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

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
Name	D D Naidoo	Name	Shivani Maharaj
Telephone number	039 - 688 5700	Telephone number	039 688 5867
Cell number	079 887 5467	Cell number	
Fax number	039 - 682 1720	Fax number	039 688 1720
E-mail address	dd.naidoo@ugu.gov.za	E-mail address	shivani.maharaj@ugu.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
Name	S P Mbili	Name	Mbali Zeka
Telephone number	039 - 688 5703	Telephone number	039 - 688 5703
Cell number	082 789 8567	Cell number	726606210
Fax number	039 - 682 6740	Fax number	039 6826 740
E-mail address	Sibongile.Mbili@ugu.gov.za	E-mail address	mbali.zeka@ugu.gov.za

Official responsible for submitting financial information	
Name	Fano Ngubane
Telephone number	039 688 5769
Cell number	0826955497
Fax number	039 682 6740
E-mail address	fano.ngubane@ugu.gov.za
Official responsible for submitting financial information	
Name	Xoliswa Makhanya
Telephone number	039 688 5748
Cell number	082 825 8888
Fax number	039 682 6740
E-mail address	Xoliswa.Gibixhegu@ugu.gov.za
Official responsible for submitting financial information	
Name	Julee Kodi
Telephone number	039 688 5718
Cell number	083 458 1827
Fax number	039 682 6740
E-mail address	Julee.Kodi@ugu.gov.za

DC21 Ugu - Table C1 Consolidated Monthly Budget Statement Summary - M05 November

Description	2014/15	Budget Year 2015/16							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	407 861	–	27 252	149 051	169 942	(20 892)	-12%	62 104
Investment revenue	–	5 506	–	1 151	6 845	2 294	4 551	198%	2 852
Transfers recognised - operational	–	381 544	–	3 315	162 065	158 977	3 089	2%	67 527
Other own revenue	–	12 943	–	592	1 235	5 393	(4 158)	-77%	515
Total Revenue (excluding capital transfers and contributions)	**–**	**807 854**	**–**	**32 310**	**319 196**	**336 606**	**(17 410)**	**-5%**	**132 998**
Employee costs	–	290 324	–	23 595	117 632	120 968	(3 337)	-3%	49 013
Remuneration of Councillors	–	9 916	–	702	3 704	4 132	(428)	-10%	1 543
Depreciation & asset impairment	–	70 285	–	14 245	70 686	29 285	41 400	141%	29 452
Finance charges	–	18 952	–	11	2 430	7 897	(5 467)	-69%	1 012
Materials and bulk purchases	–	78 322	–	5 586	22 445	32 634	(10 189)	-31%	9 352
Transfers and grants	–	95 190	–	2 699	19 201	39 662	(20 462)	-52%	8 000
Other expenditure	–	241 600	–	14 323	77 085	100 667	(23 582)	-23%	32 119
Total Expenditure	**–**	**804 588**	**–**	**61 160**	**313 182**	**335 245**	**(22 063)**	**-7%**	**130 492**
us/(Deficit)	**–**	**3 265**	**–**	**(28 850)**	**6 014**	**1 361**	**4 654**	**342%**	**2 506**
Transfers recognised - capital	–	354 998	–	31 578	154 771	147 916	6 855	5%	64 488
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**–**	**358 264**	**–**	**2 728**	**160 785**	**149 277**	**11 509**	**8%**	**66 994**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**–**	**358 264**	**–**	**2 728**	**160 785**	**149 277**	**11 509**	**8%**	**66 994**
Capital expenditure & funds sources									
Capital expenditure	**–**	**396 653**	**–**	**29 139**	**121 986**	**165 272**	**(43 286)**	**-26%**	**50 827**
Capital transfers recognised	–	354 998	–	27 849	118 930	147 916	(28 986)	-20%	49 554
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	41 655	–	1 290	3 056	17 356	(14 300)	-82%	1 273
Total sources of capital funds	**–**	**396 653**	**–**	**29 139**	**121 986**	**165 272**	**(43 286)**	**-26%**	**50 827**
Financial position									
Total current assets	–	324 932	–		466 076				194 198
Total non current assets	–	2 614 398	–		4 225 217				1 760 507
Total current liabilities	–	127 811	–		299 626				124 844
tal non current liabilities	–	162 759	–		188 368				78 487
C...munity wealth/Equity	**–**	**2 648 760**	**–**		**4 203 299**				**1 751 375**
Cash flows									
Net cash from (used) operating	–	399 635	–	230 730	431 049	166 514	(264 534)	-159%	179 604
Net cash from (used) investing	–	(337 894)	–	(33 192)	(150 817)	(140 789)	10 028	-7%	(62 840)
Net cash from (used) financing	–	(17 775)	–	(307)	(4 003)	(7 406)	(3 403)	46%	(1 668)
Cash/cash equivalents at the month/year end	**–**	**43 965**	**–**	**–**	**474 314**	**18 319**	**(455 996)**	**-2489%**	**313 181**

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	40 031	22 672	12 651	10 345	13 133	8 870	36 561	139 557	283 820
Creditors Age Analysis									
Total Creditors	11 014	39	46	–	183	–	–	(0)	11 282

DC21 Ugu - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M05 November

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Standard										
Governance and administration		–	**160 820**	–	**1 294**	**158 719**	**67 008**	91 710	137%	**66 133**
Executive and council		–	2 076	–	192	868	865	3	0%	362
Budget and treasury office		–	157 796	–	1 103	157 849	65 749	92 101	140%	65 770
Corporate services		–	948	–	0	1	395	(393)	-100%	1
Community and public safety		–	**6 942**	–	**54**	**134**	**2 892**	(2 758)	-95%	**56**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	180	–	21	101	75	26	34%	42
Public safety		–	6 762	–	33	33	2 817	(2 784)	-99%	14
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**49 982**	–	**26 353**	**129 084**	**20 826**	108 258	520%	**53 785**
Planning and development		–	33 015	–	26 353	129 084	13 756	115 328	838%	53 785
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	16 967	–	–	–	7 069	(7 069)	-100%	–
Trading services		–	**944 509**	–	**36 187**	**185 750**	**393 545**	(207 795)	-53%	**77 396**
Electricity		–	–	–	–	–	–	–		–
Water		–	830 652	–	27 904	144 725	346 105	(201 380)	-58%	60 302
Waste water management		–	113 856	–	8 283	41 025	47 440	(6 415)	-14%	17 094
Waste management		–	–	–	–	–	–	–		–
Other	4	–	**600**	–	–	**463**	**250**	**213**	**85%**	**193**
Total Revenue - Standard	2	–	**1 162 852**	–	**63 888**	**474 149**	**484 522**	**(10 372)**	**-2%**	**197 562**
Expenditure - Standard										
Governance and administration		–	**161 722**	–	**12 450**	**66 587**	**67 384**	(798)	-1%	**27 744**
Executive and council		–	51 441	–	3 490	17 587	21 434	(3 847)	-18%	7 328
Budget and treasury office		–	30 315	–	2 232	12 831	12 631	200	2%	5 346
Corporate services		–	79 966	–	6 727	36 169	33 319	2 850	9%	15 070
Community and public safety		–	**3 736**	–	**52**	**1 470**	**1 557**	(87)	-6%	**613**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	3 736	–	52	1 470	1 557	(87)	-6%	613
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**64 891**	–	**4 758**	**23 663**	**27 038**	(3 375)	-12%	**9 860**
Planning and development		–	47 624	–	3 277	17 106	19 843	(2 737)	-14%	7 128
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	17 267	–	1 481	6 557	7 194	(637)	-9%	2 732
ding services		–	**573 207**	–	**43 834**	**220 994**	**238 836**	(17 842)	-7%	**92 081**
Electricity		–	–	–	–	–	–	–		–
Water		–	485 665	–	38 270	194 200	202 360	(8 161)	-4%	80 917
Waste water management		–	87 542	–	5 564	26 794	36 476	(9 682)	-27%	11 164
Waste management		–	–	–	–	–	–	–		–
Other		–	**1 032**	–	**67**	**468**	**430**	**38**	**9%**	**195**
Total Expenditure - Standard	3	–	**804 588**	–	**61 160**	**313 182**	**335 245**	**(22 063)**	**-7%**	**130 492**
Surplus/ (Deficit) for the year		–	**358 264**	–	**2 728**	**160 967**	**149 277**	**11 691**	**8%**	**67 070**

DC21 Ugu - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

Vote Description	Ref	2014/15	Budget Year 2015/16							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive & Council		–	2 076	–	192	868	865	3	0.3%	362
Vote 2 - [NAME OF VOTE 2]		–	158 744	–	1 103	157 851	66 143	91 707	138.6%	65 771
Vote 3 - Infrustructure & Development		–	33 015	–	26 353	129 084	13 756	115 328	838.4%	53 785
Vote 4 - Water		–	830 652	–	27 904	144 725	346 105	(201 380)	-58.2%	60 302
Vote 5 - Waste Water		–	113 856	–	8 283	41 025	47 440	(6 415)	-13.5%	17 094
Vote 6 - Environmental Protecction		–	16 967	–	–	–	7 069	(7 069)	-100.0%	–
Vote 7 - Public Safety		–	6 762	–	33	33	2 817	(2 784)	-98.8%	14
Vote 8 - Other		–	16 967	–	–	463	250	213	85.1%	193
Vote 9 - Sports and Recreation		–	180	–	21	101	75	26	34.4%	42
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	–	**1 179 219**	–	**63 888**	**474 149**	**484 522**	**(10 372)**	**-2.1%**	**197 562**
Expenditure by Vote	1									
Vote 1 - Executive & Council		–	51 441	–	3 490	17 587	21 434	(3 847)	-17.9%	7 328
Vote 2 - [NAME OF VOTE 2]		–	110 281	–	8 959	49 000	45 950	3 050	6.6%	20 417
Vote 3 - Infrustructure & Development		–	47 624	–	3 277	17 106	19 843	(2 737)	-13.8%	7 128
Vote 4 - Water		–	485 665	–	38 270	194 200	202 360	(8 161)	-4.0%	80 917
Vote 5 - Waste Water		–	87 542	–	5 564	26 794	36 476	(9 682)	-26.5%	11 164
Vote 6 - Environmental Protecction		–	17 267	–	1 481	6 557	7 194	(637)	-8.9%	2 732
Vote 7 - Public Safety		–	3 736	–	52	1 470	1 557	(87)	-5.6%	613
Vote 8 - Other		–	1 032	–	67	468	430	38	8.8%	195
Vote 9 - Sports and Recreation		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	–	**804 588**	–	**61 160**	**313 182**	**335 245**	**(22 063)**	**-6.6%**	**130 492**
Surplus/ (Deficit) for the year	2	–	**374 630**	–	**2 728**	**160 967**	**149 277**	**11 691**	**7.8%**	**67 070**

DC21 Ugu - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2014/15	Budget Year 2015/16							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates			–					–		
Property rates - penalties & collection charges								–		
Service charges - electricity revenue			–					–		
Service charges - water revenue			300 751		18 979	105 355	125 313	(19 958)	-16%	43 898
Service charges - sanitation revenue			107 110		8 273	43 695	44 629	(934)	-2%	18 206
Service charges - refuse revenue			–					–		
Service charges - other								–		
Rental of facilities and equipment			1 485		46	691	619	73	12%	268
Interest earned - external investments			5 506		1 151	6 845	2 294	4 551	198%	2 852
Interest earned - outstanding debtors			3 597		223	1 179	1 499	(319)	-21%	491
Dividends received								–		
Fines								–		
Licences and permits								–		
Agency services								–		
Transfers recognised - operational			381 544		3 315	162 065	158 977	3 089	2%	67 527
Other revenue			7 862		323	(636)	3 276	(3 912)	-119%	(265)
Gains on disposal of PPE								–		
Total Revenue (excluding capital transfers and contributions)		**–**	**807 854**	**–**	**32 310**	**319 196**	**336 606**	**(17 410)**	**-5%**	**132 998**
Expenditure By Type										
Employee related costs			290 324		23 595	117 632	120 968	(3 337)	-3%	49 013
Remuneration of councillors			9 916		702	3 704	4 132	(428)	-10%	1 543
Debt impairment			23 072		–	–	9 613	(9 613)	-100%	–
Depreciation & asset impairment			70 285		14 245	70 686	29 285	41 400	141%	29 452
Finance charges			18 952		11	2 430	7 897	(5 467)	-69%	1 012
Bulk purchases			69 255		5 017	20 914	28 856	(7 942)	-28%	6 714
Other materials			9 067		569	1 531	3 778	(2 247)	-59%	638
Contracted services			22 337		1 367	8 391	9 307	(916)	-10%	3 496
Transfers and grants			95 190		2 699	19 201	39 662	(20 462)	-52%	8 000
Other expenditure			196 191		12 955	68 693	81 746	(13 053)	-16%	28 622
Loss on disposal of PPE								–		
Total Expenditure		**–**	**804 588**	**–**	**61 160**	**313 182**	**335 245**	**(22 063)**	**-7%**	**130 492**
Surplus/(Deficit)		**–**	**3 265**	**–**	**(28 850)**	**6 014**	**1 361**	**4 654**	**0**	**2 506**
Transfers recognised - capital			354 998		31 578	154 771	147 916	6 855	0	64 488
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		**–**	**358 264**	**–**	**2 728**	**160 785**	**149 277**			**66 994**
Taxation								–		
Surplus/(Deficit) after taxation		**–**	**358 264**	**–**	**2 728**	**160 785**	**149 277**			**66 994**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		**–**	**358 264**	**–**	**2 728**	**160 785**	**149 277**			**66 994**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		**–**	**358 264**	**–**	**2 728**	**160 785**	**149 277**			**66 994**

DC21 Ugu - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M05 November

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		–	–	–	–	–	–	–		–
Vote 2 - [NAME OF VOTE 2]		–	–	–	–	–	–	–		–
Vote 3 - Infrustructure & Development		–	–	–	–	–	–	–		–
Vote 4 - Water		–	–	–	–	–	–	–		–
Vote 5 - Waste Water		–	–	–	–	–	–	–		–
Vote 6 - Environmental Protecction		–	–	–	–	–	–	–		–
Vote 7 - Public Safety		–	–	–	–	–	–	–		–
Vote 8 - Other		–	–	–	–	–	–	–		–
Vote 9 - Sports and Recreation		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		–	1 055	–	13	13	439	(427)	-97%	5
Vote 2 - [NAME OF VOTE 2]		–	26 320	–	1 257	2 875	10 967	(8 092)	-74%	1 198
Vote 3 - Infrustructure & Development		–	680	–	21	169	283	(115)	-40%	70
Vote 4 - Water		–	308 829	–	25 327	105 227	128 679	(23 452)	-18%	43 844
Vote 5 - Waste Water		–	56 769	–	2 522	13 703	23 654	(9 951)	-42%	5 710
Vote 6 - Environmental Protecction		–	–	–	–	–	–	–		–
Vote 7 - Public Safety		–	3 000	–	–	–	1 250	(1 250)	-100%	–
Vote 8 - Other		–	–	–	–	–	–	–		–
Vote 9 - Sports and Recreation		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	396 653	–	29 139	121 986	165 272	(43 286)	-26%	50 827
Total Capital Expenditure		–	396 653	–	29 139	121 986	165 272	(43 286)	-26%	50 827
Capital Expenditure - Standard Classification										
Governance and administration		–	27 375	–	1 269	2 887	11 406	(8 519)	-75%	1 203
Executive and council			1 055	–	13	13	439	(427)	-97%	5
Budget and treasury office			20	–	–	–	8	(8)	-100%	–
Corporate services			26 300	–	1 257	2 875	10 958	(8 084)	-74%	1 198
Community and public safety		–	–	–	–	–	–	–		–
Community and social services								–		
Sport and recreation								–		
Public safety								–		
Housing								–		
Health								–		
Economic and environmental services		–	680	–	21	169	283	(115)	-40%	70
Planning and development			680	–	21	169	283	(115)	-40%	70
Road transport										
Environmental protection								–		
Trading services		–	365 598	–	27 849	118 930	152 333	(33 403)	-22%	49 554
Electricity								–		
Water			308 829	–	25 327	105 227	128 679	(23 452)	-18%	43 844
Waste water management			56 769	–	2 522	13 703	23 654	(9 951)	-42%	5 710
Waste management								–		
Other								–		
Total Capital Expenditure - Standard Classification	3	–	393 653	–	29 139	121 986	164 022	(42 036)	-26%	50 827
Funded by:										
National Government			354 998		27 849	118 930	147 916	(28 986)	-20%	49 554
Provincial Government								–		
District Municipality								–		
Other transfers and grants								–		
Transfers recognised - capital		–	354 998	–	27 849	118 930	147 916	(28 986)	-20%	49 554
Public contributions & donations	5							–		
Borrowing	6							–		
Internally generated funds			41 655		1 290	3 056	17 356	(14 300)	-82%	1 273
Total Capital Funding		–	396 653	–	29 139	121 986	165 272	(43 286)	-26%	50 827

References

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

2. Include capital component of PPP unitary payment

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

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

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

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

DC21 Ugu - Table C6 Consolidated Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2014/15	Budget Year 2015/16			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash			212 669		87 016	36 257
Call investment deposits			21 901		178 239	74 266
Consumer debtors			75 878		161 326	67 219
Other debtors			5 373		23 848	9 937
Current portion of long-term receivables			57		52	22
Inventory			9 053		15 596	6 498
Total current assets		–	324 932	–	466 076	194 198
Non current assets						
Long-term receivables			136		306	128
Investments						–
Investment property			22 500		29 451	12 271
Investments in Associate						–
Property, plant and equipment			2 579 253		4 188 127	1 745 053
Agricultural						–
Biological assets						–
Intangible assets			12 509		7 333	3 055
Other non-current assets						–
Total non current assets		–	2 614 398	–	4 225 217	1 760 507
TOTAL ASSETS		–	2 939 330	–	4 691 294	1 954 706
LIABILITIES						
Current liabilities						
Bank overdraft					3 038	1 266
Borrowing			17 816		21 979	9 158
Consumer deposits			20 559		20 269	8 446
Trade and other payables			87 319		252 523	105 218
Provisions			2 116		1 816	757
Total current liabilities		–	127 811	–	299 626	124 844
Non current liabilities						
Borrowing			131 323		159 884	66 618
Provisions			31 436		28 484	11 868
Total non current liabilities		–	162 759	–	188 368	78 487
TOTAL LIABILITIES		–	290 570	–	487 994	203 331
NET ASSETS	2	–	2 648 760	–	4 203 299	1 751 375
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			2 648 760		3 172 013	1 321 672
Reserves					1 031 286	429 703
TOTAL COMMUNITY WEALTH/EQUITY	2	–	2 648 760	–	4 203 299	1 751 375

DC21 Ugu - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges			–					–		
Service charges			354 839		25 427	133 547	147 850	(14 303)	-10%	55 644
Other revenue			8 131		9 211	22 329	3 388	18 941	559%	9 304
Government - operating			381 544		112 542	271 717	158 977	112 740	71%	113 215
Government - capital			355 678		129 047	259 379	146 199	111 180	75%	108 075
Interest			7 919		329	1 559	3 300	(1 741)	-53%	649
Dividends			–				–	–		–
Payments										
Suppliers and employees			(594 335)		(44 527)	(244 841)	(247 640)	(2 799)	1%	(102 017)
Finance charges			(18 952)		(0)	(2 263)	(7 897)	(5 633)	71%	(943)
Transfers and Grants			(95 190)		(1 299)	(10 377)	(39 662)	(29 285)	74%	(4 324)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**399 635**	**–**	**230 730**	**431 049**	**166 514**	**(264 534)**	**-159%**	**179 604**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current debtors								–		
Decrease (increase) other non-current receivables								–		
Decrease (increase) in non-current investments								–		
Payments										
Capital assets			(337 894)		(33 192)	(150 817)	(140 789)	10 028	-7%	(62 840)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(337 894)**	**–**	**(33 192)**	**(150 817)**	**(140 789)**	**10 028**	**-7%**	**(62 840)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits			979		–		408	(408)	-100%	–
Payments										
Repayment of borrowing			(18 754)		(307)	(4 003)	(7 814)	(3 811)	49%	(1 668)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**(17 775)**	**–**	**(307)**	**(4 003)**	**(7 406)**	**(3 403)**	**46%**	**(1 668)**
NET INCREASE/ (DECREASE) IN CASH HELD		**–**	**43 965**	**–**	**197 231**	**276 228**	**18 319**			**115 095**
Cash/cash equivalents at beginning:						198 086	–			198 086
Cash/cash equivalents at month/year end:		–	43 965	–		474 314	18 319			313 181

DC21 Ugu - Supporting Table SC1 Material variance explanations - M05 November

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	Service charges - water revenue	(19 958)	There are less new water connections than it was inticipated in the budget	The municipality should consider revising the budget incomes during the adjustments budget
	Service charges - sanitation revenue	(934)	There are less new water connections than it was inticipated in the budget	The municipality should consider revising the budget incomes during the adjustments budget
	Rental of facilities and equipment	73	Not material	None
	Transfers recognised - operational	3 089	The second trench of the Equitable Share is received during the second quarter of the financial year.	None
2	**Expenditure By Type**			
	Employee related costs	(12 337)	The savings in the staff costs is caused by vacant possitions which result from resignations, retirements and deaths	The process of filling vacant positions is ongoing
	Finance charges	(5 467)	Generally municipal loans are re-paid quarterly, Including the finance costs	None
	Bulk purchases	(7 342)	Some invoices from Umngeni are outstanding in the l ledger due the purchase orders being exhausted.	The process of creating new orders is ongoing
	Contracted services	(916)	Not material	None
	Transfers and grants	(20 462)	There is a normally slow start in the implementation of the approved budget during the first half of the financial year	The implimentation of the approved budget is closely monitored by MANCO
	Other expenditure	(10 053)	There is a normally slow start in the implementation of the approved budget during the first half of the financial year	The implimentation of the approved budget is closely monitored by MANCO
3	**Capital Expenditure**			
	Water	(23 452)	There is a normally slow start in the implementation of the approved budget during the first half of the financial year	The implimentation of the approved budget is closely monitored by MANCO
	Waste water management	(9 951)	There is a normally slow start in the implementation of the approved budget during the first half of the financial year	The implimentation of the approved budget is closely monitored by MANCO
	Public safety	–		
	Planning and development	(115)	Not material	None
	Budget and treasury office	(8)	Not material	None
	Corporate services	(8 084)	There is a normally slow start in the implementation of the approved budget during the first half of the financial year	The implimentation of the approved budget is closely monitored by MANCO
4	**Financial Position**			
	Cash	87 016	The second tranche of the Equitable share is received in the second quarter of the financial year and these funds are invested in call deposits until they are needed for expenditure	
	Consumer debtors	161 326	These represent the outstanding balance on consumer accounts for Water and Sanitation,	
	Other debtors	23 348	These are sundry debtors ,others that service debtors for water and sanitation	
	Property, plant and equipment	4 188 127	The FAR is only updated with additions, disposals and transfers on monthly basis	
	Consumer deposits	20 269	These are monies held from consumers as security and refunded when the account is closed	
	Trade and other payables	252 523	Outstanding creditors invoices are repaid monthly as invoices are received and cash is available	
	Borrowing	21 870	This is the total loan book value of the municipality. Redemptions and interest payments are made quarterly	
	Accumulated Surplus/(Deficit)	3 172 013	This represents the Accumulated Surlpus or Deficit from the operating and other activities of the municipality	
5	**Cash Flow**			
	Ratepayers and other	(14 003)	There are less new water connections than it was inticipated in the budget	The municipality should consider revising the collections during the adjustments budget
	Government - operating	112 740	The second trench of the Equitable Share is received during the second quarter of the financial year	None
	Government - capital	111 160	The second trenches of grant funding are received during the first quarter of the financial year	None
	Interest	(1 741)	The first trenches of grant funding were withdrawn from the short terme investments and spent on projects during the period under review, hence less interest was earned	None
	Capital assets	10 028	There is a normally slow start in the implementation of the approved budget during the first half of the financial year.	The implementation of the approved budget will be closely monitored by MANCO
	Increase (decrease) in consumer deposits	(408)	Not material	None
	Repayment of borrowing	(3 811)	Generally loans are repaid on a quarterly basis and those relating to the schemes that were taken over from LM's are paid for by LM's and recovered from Ugu at year-end	None
6	**Measureable performance**			
7	**Municipal Entities**			
	Revenue	(538)	Not material	None
	Operating Expenditure	111	Not material	None
	Operating Capital Expenditure	(7 147)	There is a normally slow start in the implementation of the approved budget during the first half of the financial year	The implementation of the approved budget will be closely monitored by MANCO

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

Description of financial indicator	Basis of calculation	Ref	2014/15	Budget Year 2015/16			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	11.1%	0.0%	0.8%	2.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	8.9%	0.0%	10.4%	10.4%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	15.5%	15.5%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	254.2%	0.0%	155.6%	155.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	183.5%	0.0%	88.5%	88.5%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	10.1%	0.0%	58.1%	58.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
tors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	35.9%	0.0%	36.9%	36.9%
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		0.0%	11.0%	0.0%	0.8%	1.9%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

DC21 Ugu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2015/16											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	26 390	19 513	9 806	8 149	7 731	7 228	28 426	117 092	224 335	168 627		
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	10 335	3 133	2 845	2 186	2 440	1 642	8 135	22 465	53 180	36 868		
Receivables from Exchange Transactions - Waste Management	1600									–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810									–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	3 307	25	–	10	2 962				6 304	2 972		
Total By Income Source	**2000**	**40 031**	**22 672**	**12 651**	**10 345**	**13 133**	**8 870**	**36 561**	**139 557**	**283 820**	**208 466**	**–**	**–**
2014/15 - totals only		34 671	21 121	12 157	9 042	5 780	6 939	29 587	115 033	234 332	166 382		
Debtors Age Analysis By Customer Group													
Organs of State	2200	8 967	3 329	2 986	700	3 700	605	1 716	2 031	24 035	8 753		
Commercial	2300	10 428	5 045	2 277	1 932	1 686	1 195	8 421	19 563	50 547	32 797		
Households	2400	20 634	14 272	7 387	7 703	7 684	7 070	26 424	117 962	209 138	166 844		
Other	2500	2	25	–	10	63				100	73		
Total By Customer Group	**2600**	**40 031**	**22 672**	**12 651**	**10 345**	**13 133**	**8 870**	**36 561**	**139 557**	**283 820**	**208 466**	**–**	**–**

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description R thousands	NT Code	Budget Year 2015/16								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									–
Bulk Water	0200									–
PAYE deductions	0300	3 217								3 217
VAT (output less input)	0400									–
Pensions / Retirement deductions	0500	3 433								3 433
Loan repayments	0600									–
Trade Creditors	0700	4 364	39	46		183		–	(0)	4 632
Auditor General	0800									–
Other	0900									–
Total By Customer Type	**1000**	**11 014**	**39**	**46**	**–**	**183**	**–**	**–**	**(0)**	**11 282**

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Municipality									
FNB Investment		Daily Call Account					60 000	–	60 000
First National Bank		Daily Call Account	Daily Call Account				18	–	18
NEDBank		Daily Call Account					35 000	(15 000)	20 000
Investec							70 000	(5 000)	65 000
Ithala Bank		Daily Call Account					–	–	
ABSA Bank CALL MIG		Daily Call Account					11 464	55 724	67 187
STD Investment							45 000	(20 000)	25 000
ABSA Bank CALL		Daily Call Account					13 714	138 697	152 411
Jazz								–	
Ithala Bank							735	(735)	–
ABSA							0	–	0
Municipality sub-total					–		235 931	153 686	389 617
Entities									
South Coast Tourism		One day call	Daily Call				10 223	(564)	9 659
South Coast Development Agency							2 305	25	2 330
Entities sub-total					–		12 529	(539)	11 989
TOTAL INVESTMENTS AND INTEREST	2				–		**248 460**	**153 147**	**401 606**

DC21 Ugu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	Ref	2014/15	Budget Year 2015/16							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	376 210	–	548	157 146	156 754	(33 103)	-21.1%	65 478
Local Government Equitable Share			300 865			92 266	125 369	(33 103)	-26.4%	38 444
RSC Levy Replacement			58 891			58 891	24 538			24 538
Finance Management			1 325			1 325	552			552
Municipal Systems Improvement			940			940	392			392
Water Services Operating Subsidy			3 650			730	1 521			304
EPWP Incentive	3		1 826		548	548	761			226
Infrastructure Skills Development Grant							–			–
Rural Roads Asset Management Grant			2 446			2 446	1 019			1 019
Rural Household Sanitation							–			–
Municipal Infrastructure Grant (Opex portion)			6 247				2 603			–
Other transfers and grants [insert description]										–
Other transfers and grants [insert description]								–		–
Provincial Government:		–	250	–	–	–	104	–		–
Sport and Recreation										
Municipal Systems Improvement										
Development Planning Shared Services			250				104			–
Cogta Massification										
EPWP Incentive								–		
Department of Transport Grant										
Department of Human Settlements (EPWP)								–		
District GDS	4							–		
Other transfers and grants [insert description]								–		
District Municipality:		–	5 084	–	–	–	2 118	(2 118)	-100.0%	–
Hibiscus Coast Municipality - SCDA			3 484				1 452	(1 452)	-100.0%	–
Other Local Municipalities - Tourism Entity			1 600				667	(667)	-100.0%	–
Other grant providers:		–	–	–	–	–	–	–		–
DBSA								–		
IDC										
National Lottery										
								–		
Total Operating Transfers and Grants	5	–	381 544	–	548	157 146	158 977	(35 221)	-22.2%	65 478
Capital Transfers and Grants										
National Government:		–	351 998	–	50 047	173 071	146 666	(3 279)	-2.2%	72 113
Municipal Infrastructure Grant (MIG)			243 069			98 000	101 279	(3 279)	-3.2%	40 833
Regional Bulk Infrastructure			8 834				3 881			–
Rural Households Infrastructure							–			–
Rural Transport Services and Infrastructure							–			–
Municipal Water Infrastructure/Other Grants			100 095		50 047	75 071	41 706			31 280
Municipal Disaster Recovery								–		
Finance Management Grant								–		
								–		
								–		
Other capital transfers [insert description]								–		
Provincial Government:		–	3 000	–	–	–	1 250	(1 250)	-100.0%	–
Massification - CoGTA								–		
Disaster Management centre Fire Fighting			3 000				1 250			–
Drought Relief Intervention Programme										
								–		
District Municipality:		–	–	–	–	–	–	–		–
Hibiscus Coast Municipality - SCDA								–		
Other Local Municipalities - Tourism Entity								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	–	354 998	–	50 047	173 071	147 916	(4 529)	-3.1%	72 113
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	736 542	–	50 595	330 217	306 893	(39 750)	-13.0%	137 590

DC21 Ugu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	Ref	2014/15	Budget Year 2015/16							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	376 210	–	30 363	120 916	156 754	(3 434)	-2.2%	50 382
Local Government Equitable Share			300 885		25 074	100 295	125 369			41 790
RSC Levy Replacement			58 891		4 908	19 631	24 538			8 180
Finance Management			1 325		3	90	552			38
Municipal Systems Improvement			940			7	392			3
Water Services Operating Subsidy			3 650			92	1 521			38
EPWP Incentive			1 826		190	612	761			255
Infrastructure Skills Development Grant							–			–
Rural Roads Asset Management Grant			2 446		186	188	1 019	(831)	-81.5%	78
Rural Household Sanitation							–	–		–
Municipal Infrastructure Grant (Opex portion)			6 247				2 603	(2 603)	-100.0%	–
							–	–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		–	250	–	57	81	104	–		34
Sport and Recreation								–		
Water Services Operating Subsidy										
Development Planning Shared Services			250				104			–
Cogta Massification					57	81	–			34
EPWP Incentive										
Department of Transport Grant										
Department of Human Settlements (EPWP)										
District GDS								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	5 084	–	–	–	2 118	(2 118)	-100.0%	–
Hibiscus Coast Municipality - SCDA			3 464				1 452	(1 452)	-100.0%	–
Other Local Municipalities - Tourism Entity			1 600				667	(667)	-100.0%	–
Other grant providers:		–	–	–	–	134	–	134	#DIV/0!	56
DBSA						39	–			16
IDC							–	–		–
National Lottery						134	–	134	#DIV/0!	56
Total operating expenditure of Transfers and Grants:		–	381 544	–	30 420	121 130	158 977	(5 418)	-3.4%	50 471
Capital expenditure of Transfers and Grants										
National Government:		–	351 998	–	31 578	101 438	146 666	(33 861)	-23.1%	42 266
Municipal Infrastructure Grant (MIG)			243 069		23 379	67 418	101 279	(33 861)	-33.4%	28 091
Regional Bulk Infrastructure			8 834		2 390	4 473	3 681			1 864
Rural Households Infrastructure							–			–
Rural Transport Services and Infrastructure							–			–
Municipal Water Infrastructure/Other Grants			100 095		5 014	25 124	41 706			10 469
Municipal Disaster Recovery					795	4 422	–			1 843
Finance Management Grant							–			–
Other capital transfers/grants [insert desc]							–			–
Municipal Systems Improvement							–			–
Disaster Management centre Fire Fighting							–	–		–
Provincial Government:		–	3 000	–	–	897	1 250	(353)	-28.3%	374
Massification - CoGTA						897	–	897	#DIV/0!	374
Disaster Management centre Fire Fighting			3 000				1 250			–
Doughi Relief Intervention programme										
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other Local Municipalities - Tourism Entity								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		–	354 998	–	31 578	102 335	147 916	(34 214)	-23.1%	42 639
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	736 542	–	61 998	223 465	306 893	(39 633)	-12.9%	93 110

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4 741		295	1 570	1 975	(406)	-21%	654
Pension and UIF Contributions			266		18	96	111	(15)	-13%	10
Medical Aid Contributions			190		15	79	79	(0)	0%	32
Motor Vehicle Allowance			2 250		171	876	938	(62)	-7%	365
Cellphone Allowance			325		27	140	135	5	3%	58
Housing Allowances			1 571		151	751	654	97	15%	313
Other benefits and allowances			74		6	31	31	0	1%	13
Sub Total - Councillors		–	9 417	–	682	3 543	3 924	(381)	-10%	1 476
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			3 772				1 572	(1 572)	-100%	–
Pension and UIF Contributions			301				126	(126)	-100%	–
Medical Aid Contributions			137				57	(57)	-100%	–
Overtime							–	–		–
Performance Bonus							–	–		–
Motor Vehicle Allowance			1 430				596	(596)	-100%	–
Cellphone Allowance			88				37	(37)	-100%	–
Housing Allowances			727				303	(303)	-100%	–
Other benefits and allowances			57				24	(24)	-100%	–
Payments in lieu of leave							–	–		–
Long service awards							–	–		–
Post-retirement benefit obligations	2						–	–		–
Sub Total - Senior Managers of Municipality		–	6 513	–	–	–	2 714	(2 714)	-100%	–
% increase	4		#DIV/0!							
Other Municipal Staff										
Basic Salaries and Wages			176 288		14 286	70 882	73 495	(2 613)	-4%	23 574
Pension and UIF Contributions			26 419		2 545	12 910	11 008	1 902	17%	5 179
Medical Aid Contributions			16 600		1 047	3 164	3 917	(1 732)	-25%	2 160
Overtime			21 065		2 513	11 511	8 777	2 734	31%	4 796
Performance Bonus			–				–	–		–
Motor Vehicle Allowance			9 500		1 066	5 353	3 958	1 395	35%	2 430
Cellphone Allowance			1 265		129	652	527	125	24%	272
Housing Allowances			902		134	622	376	247	66%	259
Other benefits and allowances			14 856		1 444	7 009	6 191	819	13%	2 921
Payments in lieu of leave			3 063				2 528	(2 528)	-100%	–
Long service awards			1 418		110	449	591	(142)	-24%	187
Post-retirement benefit obligations	2		896				373	(373)	-100%	–
Sub Total - Other Municipal Staff		–	275 376	–	23 073	114 573	114 740	(167)	0%	47 739
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		–	291 306	–	23 755	118 116	121 378	(3 261)	-3%	49 215
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages			25				10	(10)	-100%	–
Pension and UIF Contributions							–	–		–
Medical Aid Contributions							–	–		–
Overtime							–	–		–
Performance Bonus							–	–		–
Motor Vehicle Allowance						1	–	1	#DIV/0!	0
Cellphone Allowance							–	–		–
Housing Allowances							–	–		–
Other benefits and allowances			2			0	1	(1)	-71%	0
Board Fees			472		20	45	197	(152)	-77%	19
Payments in lieu of leave							–	–		
Long service awards							–	–		
Post-retirement benefit obligations							–	–		
Sub Total - Board Members of Entities	2	–	499	–	20	46	208	(162)	-78%	19
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of Entities										
Basic Salaries and Wages			3 707		280	1 836	1 545	291	19%	765
Pension and UIF Contributions							–	–		–
Medical Aid Contributions							–	–		–
Overtime							–	–		–
Performance Bonus			137			3	57	(54)	-95%	1
Motor Vehicle Allowance							–	–		–
Cellphone Allowance			32		2	12	14	(2)	-16%	3
Housing Allowances			19		1	3	8	(5)	-60%	1
Other benefits and allowances						5	–	5	#DIV/0!	2
Payments in lieu of leave							–	–		
Long service awards							–	–		
Post-retirement benefit obligations	2						–	–		
Sub Total - Senior Managers of Entities		–	3 895	–	265	1 858	1 623	235	14%	774
% increase	4		#DIV/0!							#DIV/0!
Other Staff of Entities										
Basic Salaries and Wages			3 525		352	1 152	1 469	(317)	-22%	480
Pension and UIF Contributions			123		7	35	51	(16)	-31%	15
Medical Aid Contributions			287		15	75	119	(45)	-38%	31
Overtime			327		11	65	135	(70)	-51%	28
Performance Bonus			182				76	(76)	-100%	–
Motor Vehicle Allowance							–	–		–
Cellphone Allowance			16				7	(7)	-100%	–
Housing Allowances			33		2	9	14	(4)	-31%	4
Other benefits and allowances			48		3	17	20	(3)	-13%	7
Payments in lieu of leave							–	–		
Long service awards							–	–		
Post-retirement benefit obligations							–	–		
Sub Total - Other Staff of Entities		–	4 539	–	389	1 354	1 891	(537)	-28%	564
% increase	4		#DIV/0!							#DIV/0!
Total Municipal Entities		–	8 934	–	674	3 258	3 722	(464)	-12%	1 358
TOTAL SALARY, ALLOWANCES & BENEFITS		–	300 240	–	24 429	121 374	125 100	(3 726)	-3%	50 573
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		–	290 324	–	23 728	117 786	120 968	(3 183)	-3%	49 077

DC21 Ugu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November

Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Receipts By Source																
Property rates													–			
Property rates - penalties & collection charges													–			
Service charges - electricity revenue													–			
Service charges - water revenue		28 256	25 315	28 041	26 508	25 427	21 235	21 235	21 235	21 235	21 235	21 235	699	261 653	248 797	261 236
Service charges - sanitation revenue							7 760	7 760	7 760	7 760	7 760	7 760	46 628	93 186	90 915	95 461
Service charges - refuse													–			
Service charges - other													–			
Rental of facilities and equipment		131	23	283	179	24	107	107	107	107	107	107	7	1 292	1 555	1 633
Interest earned - external investments		239	158	456	376	330	399	399	399	399	399	399	836	4 790	5 781	6 070
Interest earned - outstanding debtors							261	261	261	261	261	261	1 565	3 129	3 776	3 965
Dividends received													–			
Fines													–			
Licences and permits													–			
Agency services													–			
Transfer receipts - operating		155 908	730	1 513	1 025	112 542	1 460			88 479			19 888	381 544	407 552	444 684
Other revenue		7 874	2 787	970	705	9 141	570	570	570	570	570	570	(18 057)	6 840	8 253	8 666
Cash Receipts by Source		**192 408**	**29 014**	**31 263**	**28 793**	**147 464**	**31 791**	**30 331**	**30 331**	**118 811**	**30 331**	**30 331**	**51 564**	**752 433**	**766 630**	**821 715**
Other Cash Flows by Source													–			
Transfer receipts - capital		32 332	98 000	–	–	129 047		77 325					18 974	355 678	323 072	366 455
Contributions & Contributed assets													–			
Proceeds on disposal of PPE													–			
Short term loans													–			
Borrowing long term/refinancing													–			
Increase in consumer deposits		55	60	47	2	45	82	82	82	82			443	979	1 028	1 079
Receipt of non-current debtors													–			
Receipt of non-current receivables													–			
Change in non-current investments													–			
Total Cash Receipts by Source		**224 796**	**127 074**	**31 310**	**28 795**	**276 556**	**31 873**	**107 738**	**30 413**	**118 892**	**30 331**	**30 331**	**70 981**	**1 109 091**	**1 090 730**	**1 189 250**
Cash Payments by Type													–			
Employee related costs		15 760	31 277	26 548	24 401	23 530	23 084	23 084	23 084	23 084	23 084	23 084	30 301	290 324	304 840	320 082
Remuneration of councillors		711	717	730	704	682	826	826	826	826	826	826	1 415	9 916	10 412	10 933
Interest paid		298	642	1 078	244	0	4 422	158	158	4 422	158	158	7 213	18 952	18 004	17 104
Bulk purchases - Electricity													–			
Bulk purchases - Water & Sewer		1 800	10 270	5 354	5 986	5 713	5 290	5 290	5 290	5 290	5 290	5 290	7 209	68 073	71 477	75 051
Other materials		80	114	26	79	274	693	693	693	693	693	693	4 339	9 067	9 520	9 996
Contracted services		1 632	1 772	2 726	2 229	1 555	1 625	1 625	1 625	1 625	1 625	1 625	2 803	22 465	23 589	24 768
Grants and subsidies paid - other municipalities													–		–	–
Grants and subsidies paid - other		1 691	2 054	3 443	1 891	1 299	7 932	7 932	7 932	7 932	7 932	7 932	37 218	95 190	99 949	104 947
General expenses		14 089	15 938	20 715	16 657	12 774	16 207	16 207	16 207	16 207	16 207	16 207	17 071	194 490	204 214	214 425
Cash Payments by Type		**36 060**	**62 785**	**60 620**	**52 190**	**45 826**	**60 080**	**55 816**	**55 816**	**60 080**	**55 816**	**55 816**	**107 570**	**708 477**	**742 006**	**777 306**
Other Cash Flows/Payments by Type																
Capital assets		19 730	37 700	23 422	36 773	33 192	23 712	23 712	23 712	23 712	23 712	23 712	44 806	337 394	354 789	372 529
Repayment of borrowing		350	521	2 307	519	307	4 688			4 688			5 374	18 754	17 816	16 925
Other Cash Flows/Payments													–			
Total Cash Payments by Type		**56 140**	**101 006**	**86 349**	**89 482**	**79 325**	**88 481**	**79 528**	**79 528**	**88 481**	**79 528**	**79 528**	**157 749**	**1 065 125**	**1 114 611**	**1 166 760**
NET INCREASE/(DECREASE) IN CASH HELD		**168 656**	**26 068**	**(55 039)**	**(60 687)**	**197 232**	**(56 608)**	**28 210**	**(49 115)**	**30 412**	**(49 197)**	**(49 197)**	**(86 768)**	**43 965**	**(23 882)**	**22 490**
Cash/cash equivalents at the month/year beginning:		198 086	366 742	392 809	337 770	277 083	474 315	417 707	445 917	396 802	427 213	378 016	328 820	198 086	242 051	218 170
Cash/cash equivalents at the month/year end:		366 742	392 809	337 770	277 083	474 315	417 707	445 917	396 802	427 213	378 016	328 820	242 051	242 051	218 170	240 660

DC21 Ugu - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue By Source										
Property rates								–		
Property rates - penalties & collection charges								–		
Service charges - electricity revenue								–		
Service charges - water revenue			300 751		18 979	86 376	125 313	(38 937)	-31%	35 990
Service charges - sanitation revenue			107 110		8 273	35 422	44 629	(9 207)	-21%	14 759
Service charges - refuse revenue							–	–		
Service charges - other							–	–		
Rental of facilities and equipment			1 485		46	691	619	73	12%	288
Interest earned - external investments			5 000		1 099	6 599	2 083	4 515	217%	2 749
Interest earned - outstanding debtors			3 597		223	1 179	1 499	(319)	-21%	491
Dividends received							–	–		
Fines							–	–		
Licences and permits							–	–		
Agency services							–	–		
Transfers recognised - operational			376 460		416	153 037	156 858	(3 821)	-2%	63 765
Other revenue			5 841		299	(762)	2 434	(3 196)	-131%	(318)
Gains on disposal of PPE							–	–		
Total Revenue (excluding capital transfers and contributions)		–	**800 243**	–	**29 335**	**282 543**	**333 434**	**(50 892)**	**-15%**	**117 726**
Expenditure By Type										
Employee related costs			281 889		23 073	114 562	117 454	(2 892)	-2%	47 734
Remuneration of councillors			9 417		582	3 543	3 924	(381)	-10%	1 476
Debt impairment			23 019				9 591	(9 591)	-100%	–
Depreciation & asset impairment			70 076		14 234	70 623	29 198	41 424	142%	29 426
Finance charges			16 950		11	2 430	7 896	(5 466)	-69%	1 012
Bulk purchases			69 255		5 017	20 914	28 856	(7 942)	-28%	8 714
Other materials			9 067		569	1 531	3 778	(2 247)	-59%	638
Contracted services			22 377		1 364	8 353	9 324	(971)	-10%	3 480
Transfers and grants			112 036		2 699	19 201	46 682	(27 481)	-59%	8 000
Other expenditure			182 283		11 662	63 096	75 951	(12 855)	-17%	26 290
Loss on disposal of PPE								–		
Total Expenditure		–	**798 370**	–	**59 312**	**304 253**	**332 654**	**(28 401)**	**-9%**	**126 772**
Surplus/(Deficit)		–	1 873	–	(29 976)	(21 710)	780	(22 491)	-2882%	(9 046)
Transfers recognised - capital			354 998		31 578	154 771	147 916	6 855	5%	64 488
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		–	356 871	–	1 602	133 061	148 696	(15 635)	-11%	55 442
Taxation								–		
Surplus/(Deficit) after taxation		–	**356 871**	–	**1 602**	**133 061**	**148 696**	**(15 635)**	**-11%**	**55 442**

DC21 Ugu - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M05 November

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue By Municipal Entity										
South Coast Tourism			17 557		2 961	6 635	7 315	(681)	-9%	2 764
South Coast Development Agency			6 930		14	3 030	2 888	142	5%	1 262
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Revenue	1	–	**24 487**	–	**2 975**	**9 664**	**10 203**	**(538)**	**-5%**	**4 027**
Expenditure By Municipal Entity										
South Coast Tourism			16 907		1 345	6 319	7 045	(725)	-10%	2 633
South Coast Development Agency			6 188		437	3 414	2 578	836	32%	1 423
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Expenditure	2	–	**23 094**	–	**1 782**	**9 734**	**9 623**	**111**	**1%**	**4 056**
Surplus/ (Deficit) for the yr/period		–	1 392	–	1 193	(69)	580	(428)	-74%	(29)
Capital Expenditure By Municipal Entity										
South Coast Tourism			16 907		21	169	7 045	(6 876)	-98%	70
South Coast Development Agency			650		–	–	271	(271)	-100%	–
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	**17 557**	–	**21**	**169**	**7 315**	**(7 147)**	**-98%**	**70**

DC21 Ugu - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M05 November

Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	3 644	32 763		9 499	9 499	32 763	23 263	71.0%	2%
August	41 225	32 763		30 413	39 912	65 526	25 613	39.1%	10%
September	28 173	32 763		20 464	60 376	98 288	37 913	38.6%	15%
October	32 426	32 763		32 471	92 847	131 051	38 205	29.2%	23%
November	28 546	32 763		29 139	121 986	163 814	41 828	25.5%	31%
December	44 335	32 763				196 577	–		
January	4 642	32 763				229 340	–		
February	29 191	32 763				262 102	–		
March	13 839	32 763				294 865	–		
April	42 463	32 763				327 628	–		
May	7 654	32 763				360 391	–		
June	60 336	36 262				396 653	–		
Total Capital expenditure	**336 474**	**396 653**	**–**	**121 986**					

DC21 Ugu - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	359 998	–	27 849	118 930	149 999	31 070	20.7%	49 554
Infrastructure - Road transport		–	–	–	–	–	–	–		–
Roads, Pavements & Bridges								–		
Storm water								–		
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation								–		
Transmission & Reticulation								–		
Street Lighting								–		
Infrastructure - Water		–	303 229	–	25 327	105 227	126 345	21 119	16.7%	43 844
Dams & Reservoirs								–		
Water purification								–		
Reticulation			303 229		25 327	105 227	126 345	21 119	16.7%	43 844
Infrastructure - Sanitation		–	56 769	–	2 522	13 703	23 654	9 951	42.1%	5 710
Reticulation								–		
Sewerage purification			56 769		2 522	13 703	23 654	9 951	42.1%	5 710
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management								–		
Transportation								–		
Gas								–		
Other								–		
Community		–	–	–	–	–	–	–		–
Parks & gardens								–		
Sportsfields & stadia								–		
Swimming pools								–		
Community halls								–		
Libraries								–		
Recreational facilities								–		
Fire, safety & emergency								–		
Security and policing								–		
Buses								–		
Clinics								–		
Museums & Art Galleries								–		
Cemeteries								–		
Social rental housing								–		
Other								–		
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		–	36 655	–	1 290	3 056	15 273	12 217	80.0%	1 273
General vehicles			12 600				5 250	5 250	100.0%	–
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment							–	–		
Computers - hardware/equipment			4 437			11	1 849	1 838	99.4%	5
Furniture and other office equipment			4 118		44	334	1 716	1 382	80.5%	139
Abattoirs							–	–		
Markets							–	–		
Civic Land and Buildings							–	–		
Other Buildings			15 500		1 246	2 711	6 458	3 747	58.0%	1 130
Other Land							–	–		
Surplus Assets - (Investment or Inventory)							–	–		
Other							–	–		
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	–	–	–	–	–	–		–
Computers - software & programming								–		
Other								–		
Total Capital Expenditure on new assets	1	–	396 653	–	29 139	121 986	165 272	43 286	26.2%	50 827

DC21 Ugu - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	28 969	–	1 209	5 704	12 070	6 366	52.7%	2 377
Infrastructure - Road transport		–	6 581	–	840	3 432	2 742	(690)	-25.2%	1 430
Roads, Pavements & Bridges			6 581		840	3 432	2 742	(690)	-25.2%	1 430
Storm water								–		
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation								–		
Transmission & Reticulation								–		
Street Lighting								–		
Infrastructure - Water		–	14 955	–	196	1 422	6 231	4 809	77.2%	593
Dams & Reservoirs			2 981			167	1 242	1 075	86.5%	70
Water purification			968				403	403	100.0%	–
Reticulation			11 006		196	1 255	4 586	3 331	72.6%	523
Infrastructure - Sanitation		–	3 164	–	1	220	1 319	1 098	83.3%	92
Reticulation			1 081		1	216	450	234	52.0%	90
Sewerage purification			2 083			4	866	864	99.5%	2
Infrastructure - Other		–	4 268	–	172	630	1 778	1 149	64.6%	262
Waste Management								–		
Transportation								–		
Gas								–		
Other			4 268		172	630	1 778	1 149	64.6%	262
Community		–	–	–	–	–	–	–		–
Parks & gardens								–		
Sportsfields & stadia								–		
Swimming pools								–		
Community halls								–		
Libraries								–		
Recreational facilities								–		
Fire, safety & emergency								–		
Security and policing								–		
Buses								–		
Clinics								–		
Museums & Art Galleries								–		
Cemeteries								–		
Social rental housing								–		
Other								–		
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		–	28 295	–	2 201	6 588	11 790	5 201	44.1%	2 745
General vehicles			6 290		806	3 646	3 454	(191)	-5.5%	1 519
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			12 273		870	1 624	5 114	3 490	68.2%	677
Computers - hardware/equipment			50		2	16	21	5	23.4%	7
Furniture and other office equipment			12				5	5	100.0%	–
Abattoirs							–	–		–
Markets							–	–		–
Civic Land and Buildings			5 666		522	1 294	2 361	1 066	45.2%	539
Other Buildings			161				67	67	100.0%	–
Other Land							–	–		–
Surplus Assets - (Investment or Inventory)							–	–		–
Other			1 343			8	756	760	98.9%	3
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	1 336	–	146	527	557	30	5.3%	220
Computers - software & programming			1 336		146	527	557	30	5.3%	220
Other								–		
Total Repairs and Maintenance Expenditure		–	58 630	–	3 556	12 819	24 416	11 597	47.5%	5 341

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

DC21 Ugu - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M05 November

Description	Ref	2014/15	Budget Year 2015/16							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		–	44 580	–	–	2 332	106 991	104 660	97.8%	972
Infrastructure - Road transport		–	–	–	–	–	–	–		–
Roads, Pavements & Bridges								–		
Storm water								–		
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation								–		
Transmission & Reticulation								–		
Street Lighting								–		
Infrastructure - Water		–	40 082	–	–	2 006	96 197	94 191	97.9%	836
Dams & Reservoirs			23 995			1 688	57 587	55 899	97.1%	704
Water purification			8 516			83	20 439	20 356	99.6%	35
Reticulation			7 571			235	18 170	17 936	98.7%	92
Infrastructure - Sanitation		–	4 498	–	–	325	10 794	10 469	97.0%	136
Reticulation			106			106	256	150	58.6%	44
Sewerage purification			4 391			220	10 539	10 319	97.9%	92
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management								–		
Transportation								–		
Gas								–		
Other								–		
Community		–	5 861	–	–	404	14 066	13 662	97.1%	168
Parks & gardens			5 207			393	12 493	12 103	96.9%	164
Sportsfields & stadia								–		
Swimming pools								–		
Community halls								–		
Libraries								–		
Recreational facilities								–		
Fire, safety & emergency								–		
Security and policing								–		
Buses								–		
Clinics								–		
Museums & Art Galleries								–		
Cemeteries								–		
Social rental housing								–		
Other			654		–	11	1 570	1 559	99.3%	5
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		–	16 114	–	–	1 994	38 674	36 680	94.8%	831
General vehicles			7 261			1 000	17 426	16 426	94.3%	417
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			1 771			359	4 251	3 892	91.6%	150
Computers - hardware/equipment			2 508			393	6 020	5 628	93.5%	164
Furniture and other office equipment			1 034			67	2 480	2 413	97.3%	28
Abattoirs					–	–	–	–		
Markets					–	–	–	–		
Civic Land and Buildings					–	–	–	–		
Other Buildings			3 381			175	8 114	7 939	97.8%	72
Other Land					–	–	–	–		
Surplus Assets - (Investment or Inventory)					–	–	–	–		
Other			158		–	–	382	382	100.0%	–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	3 730	–	–	357	8 951	8 594	96.0%	149
Computers - software & programming			3 730			357	8 951	8 594	96.0%	149
Other								–		
Total Depreciation		–	70 284	–	–	5 087	168 682	163 595	97.0%	2 120

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

Ugu District Municipality

Quality Certificate

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

(name of municipality),hereby certify that-

(mark as appropriate)

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

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

Print name D.D. NAIDOO

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature ____________________

Date ____________________