Ugu District Municipality

Treasury Department

CONSOLIDATED BUDGET IMPLEMENTATION REPORTS IN TERMS OF S71 OF THE MFMA FOR THE PERIOD ENDED 30 NOVEMBER 2018

PREPARED BY : **MKHULULENI DLAMINI**
GENERAL MANAGER: BTO

DATE : **14 DECEMBER 2018**

UGU DISTRICT MUNICIPALITY

TREASURY DEPARTMENT

Month-ended: - **30 NOVEMBER 2018**

1. **EXECUTIVE SUMMARY**

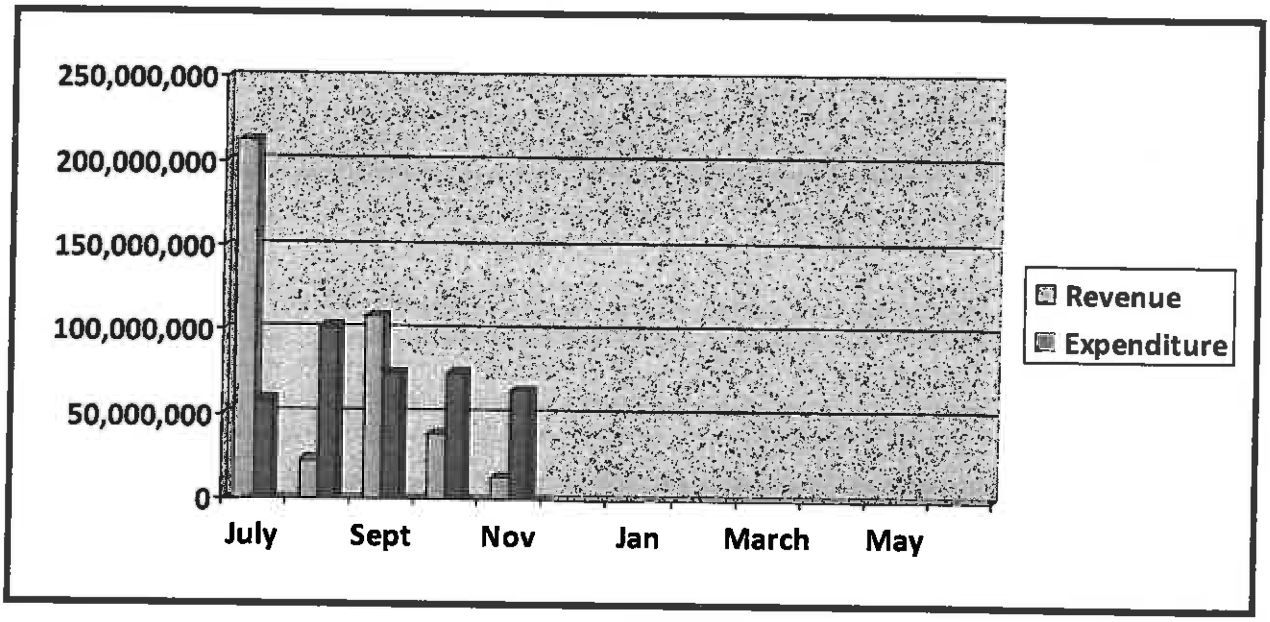
This report is based upon financial information available at the time of preparation. The provisional financial results for the month ended 30 November 2018 are summarised below.

1.1. Statement of Financial Performance (SFP)

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

The summary report indicates the following:-

	Original Budget	Adjusted Budget	Year to Date Budget	Year to Date Actuals	Variance Fav(Unfav)	% Variance
Total Revenue by Source	1 185 401 709		493 917 379	395 835 662	98 081 717	8.27%
Total Operating Expenditure	884 864 953		368 693 730	374 544 781	5 851 051	0.66%



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

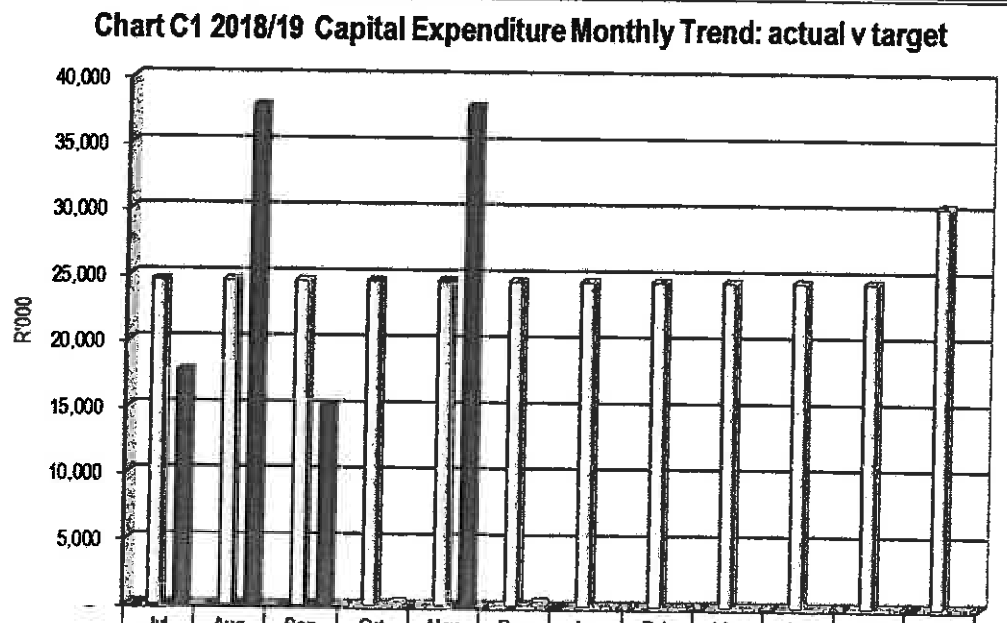
The Capital Expenditure report shown in Table C5 has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised by municipal vote. The summary report indicates the following:

Description	Original Budget	Adjusted Budget	Year to Date Budget	Year to Date Actuals	Variance Fav (Unfav)	% Variance
Total Capital Expenditure	301 162 595		125 484 415	108 929 348	-16 555 067	-5.50%

As at the end of November 2018, the municipality had spent 36.17% 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	–	–	–	–	–	–	–	–	–	–	–	–
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	–	–	–	–	–	–	–	–	–	–	–	–
Monthly actual	17,729	37,839	15,126	288	37,839	396	–	–	–	–	–	–

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	21,748,888	9,101,984	19,547,898	21,885,422	20,870,046	17,016,954	16,338,990	17,138,990	40,450,713
Service charges - sanitation revenue	6786557	7,173,063	7,173,063	8,275,283	3,638,166	6,804,910	6,657,527	7,279,350	5,252,650	5,284,344	5,284,344	26,150,975
Rental of facilities and equipment		59,402	29,235	30,819		46,534	46,188	15,685		48,625		48,540
Interest earned - external investments	89,098	1,450,275	425,493	638,231	258,849	1,477,740	853,892	570,217		762,536	1,398,622	1,195,270
Interest earned - outstanding debtors				-17,134	-1,785			0				
Transfer receipts - operational	181,855,252	420,850		0	65,793	69,060,848		402,276	104,590,134	566,114	-11,835	
Other revenue	46,940	73,524	2,184,567	185,853	152,533	120,202		158,671	155,914	77,687	97,907	86,575
Cash Receipts by Source	212,032,041	23,251,108	36,810,066	30,861,940	13,215,540	97,058,132	29,443,029	29,296,246	127,015,653	23,078,296	23,908,028	67,932,073
Transfer receipts - capital	72,000,000		0	0		100,000,000	47,902,249	0	126,252,801			
Short term loans	4,780,714		0	7,126	7,483	179,080	209,922	301,517	265,220	218,227	388,305	
Borrowing long term/refinancing	43,939,518	519,124	0	0				0		0	0	
Increase (decrease) in consumer deposits	460,387	55,763	-54,768	19,000	19,190	1666	550	6,150	2,550	30,272	58,010	
Decrease(increase) in non-current Investments				12,247,679	34,343,953							
Decrease (increase) other non-current receiva	1429838	30730	-33,851	12403				0		0	0	0
Total Cash Receipts by Source	**334,642,498**	**23,856,725**	**36,721,447**	**43,148,148**	**47,586,166**	**197,238,878**	**77,555,750**	**29,603,913**	**253,536,224**	**23,326,795**	**24,354,343**	**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	28,205,262	29,521,435	29,076,349	29,308,891	28,613,137	29,125,287	31,055,437
Remuneration of councillors	792,185	806,960	814,898	836,702	798,780	701581	1,027,214	1,795,908	711,503	728,355	767,302	724,601
Interest paid	26,591	293,759	58,456	67,677	23,420	4,467,343	237,935	0	0	389,212	23,767	1,351,644
Bulk purchases - Water & Sewer			8,838,946	5,244,553	4,378,113			15,781,533	16,200,630		7,034,794	0
Other materials	179,995	231965	480,389	1071956	801457	2,238,186	1,454,980	1,917,520	1,728,368	466,642	328,886	236,482
Contracted services	17,002,788	17,230,084	12,478,383	10,607,174	12,238,652	20,164,511	13,379,740	5,878,861	19,115,626	5,907,342	1,347,859	32,849,460
Grants and subsidies paid - other	-70						61226	118,749	0		146,900	114,763
General expenses	51261278	41456622	26,179,752	8,817,844	5,839,814	11,136,908	60,837,454	36,156,509	34,540,333	26,021,103	31321082	19,567,279
Cash Payments by Type	**98,447,665**	**104,330,576**	**83,103,620**	**66,154,057**	**54,036,990**	**66,913,791**	**106,519,984**	**90,725,429**	**101,605,351**	**62,125,791**	**70,095,877**	**85,899,666**
Other Cash Flows/Payments by Type												
Capital assets	17,729,096	40,375,680	9,563,101	1060,262	959,306	63,718,149			63,718,149		63,718,149	46,290,000
Repayment of borrowing	21999383	872,980	0	435,862		16,545,376			16,545,376		16,545,376	-44,369,576
Other Cash Flows/Payments												
Total Cash Payments by Type	**138,176,144**	**145,579,236**	**92,666,721**	**67,650,181**	**54,996,296**	**147,177,316**	**106,519,984**	**90,725,429**	**181,868,876**	**62,125,791**	**150,359,402**	**87,820,090**
Net Increase/(Decrease) in Cash Held	196,466,354	-121,722,511	-55,945,274	-24,502,033	-7,410,130	50,061,562	-28,964,234	-61,121,516	71,667,348	-38,798,996	-126,005,059	-19,888,018
Cash/cash equivalents at the month/year begi	41981982	238,448,336	116,725,825	60,780,551	36,278,518	28,868,388	78,929,950	49,965,716	-11,155,800	60,511,548	21,712,552	-104,292,507
Cash/cash equivalents at the month/year end	**238,448,336**	**116,725,825**	**60,780,551**	**36,278,518**	**28,868,388**	**78,929,950**	**49,965,716**	**-11,155,800**	**60,511,548**	**21,712,552**	**-104,292,507**	**-124,180,524**

1.3 Bank Reconciliations

NOVEMBER 2018

Bank Account name	Bank		Bank statement balance	Reconciling cheques outstanding	Reconciling items **deposits not receipted**	Cash book balance
ACB	Absa	CHQ	804,680.42		-	804,680.42
Salary	Absa	CHQ	61,858.31	-52,114.00		9,744.31
General	Absa	CHQ	608,544.49	-424,127.65	-	184,416.84
Deposit	Absa	CHQ	1,803,731.38		-	1,803,731.38
Primary	Absa	CHQ	2,505,117.00		-	2,505,117.00
Ugu conditional grant acc	Absa	CHQ	4,312,927.83			4,312,927.83
Group life	Absa	CHQ	4,801,023.12			4,801,023.12
Mig Chq	Absa	CHQ	50.00			50.00
TOTAL BANK ACC			**14,897,932.55**			**14,421,690.90**
Ugu Call Account	Absa	INVESTMENT	14,005,342.88			14,005,342.88
Mig Call	Absa	INVESTMENT	420,399.27			420,399.27
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				-
Std Bank -Inv	Std Bank	INVESTMENT				-
TOTAL INVESTMENTS			**14,446,696.86**			**14,446,696.86**
			29,344,629.41			28,868,387.76

Explanatory notes in respect of unusual variances:

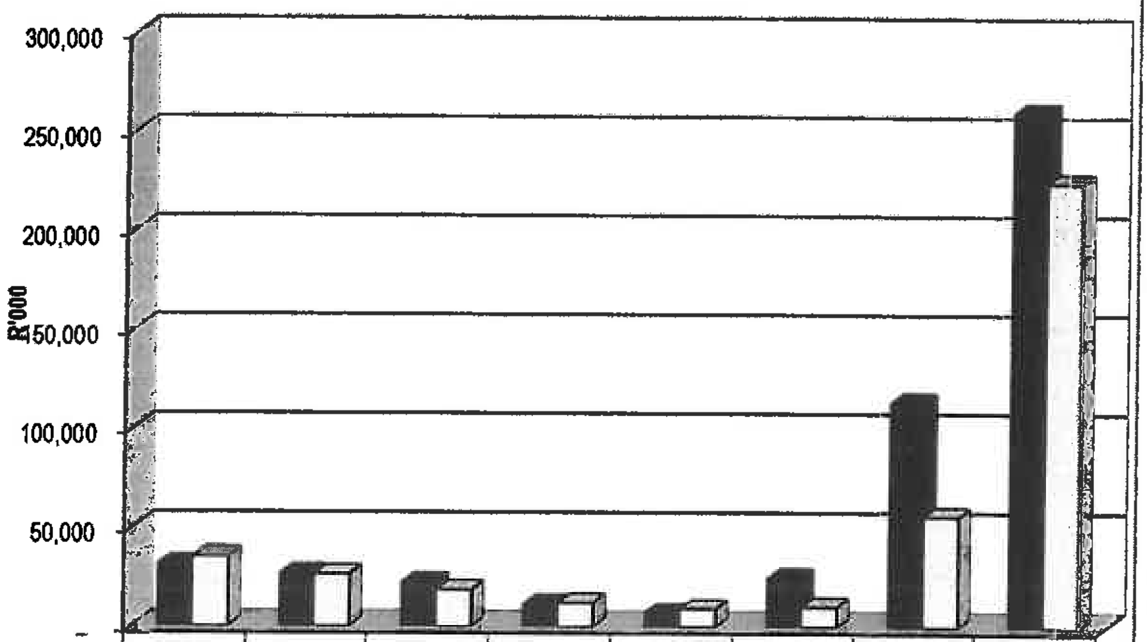
1.4 Outstanding Debtors

The Debtors report in Table SC3 has been prepared in the format required to be lodged electronically with National Treasury, which provides for aged analysis by revenue source as well as customer group. The report shows total outstanding debt of R497 912 922 as at the end of November 2018 which has decreased by 4.86% from October 2018 total of R522 093 819
The consumer debtors amounted to R490 764 452

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

DEBTORS AGE ANALYSIS

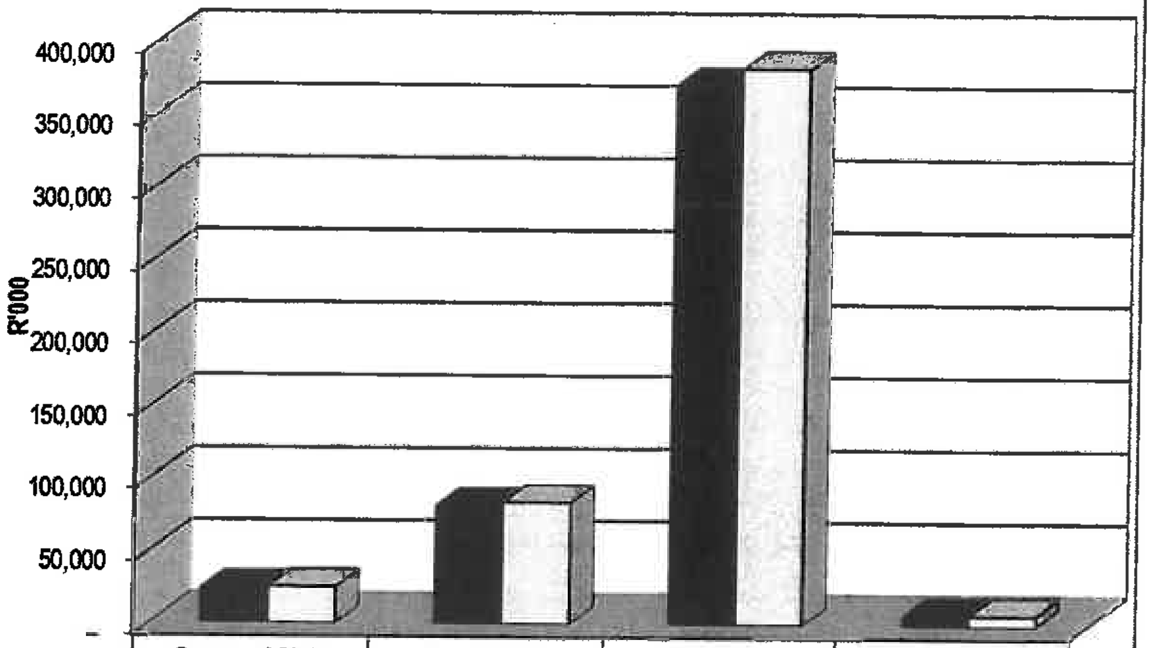
Chart C3 Aged Consumer Debtors Analysis



	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
■ Budget Year 2018/19	31,332	26,751	22,333	11,320	7,180	24,864	113,712	260,420
□ 2017/18	35,187	26,446	18,528	11,976	9,170	10,087	55,870	224,556

DEBTORS BY CUSTOMER GROUP

Chart C4 Consumer Debtors (total by Debtor Customer Category)



	Organs of State	Commercial	Households	Other
■ 2017/18	23,979	80,912	371,038	7,046
□ Budget Year 2018/19	24,721	83,414	382,514	7,264

Consumer Debtors Reconciliation

Gross Opening Balance as at 30 November 2018	490 764 452
Less Allowance for Impairment	321 211 620
Net Balance	**169 552 832**

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	890.18	97.70	792.48	-	-	-	-	-
Department of Education	58,805.15	5,098.41	18,944.03	10,378.34	1,771.53	736.59	742.34	21,133.91
Department of Education S20	126,143.48	27,335.28	13,088.66	53,599.62	12,808.11	1,931.16	13,904.29	3,476.36
Department of Education S21	4,204,629.09	371,266.92	224,596.56	524,956.81	228,695.30	121,935.74	329,551.76	2,403,626.00
Department of Health	5,161,542.33	645,740.64	284,591.80	233,003.14	259,431.56	79,658.34	283,298.98	3,375,817.87
Department of Housing	482,515.23	1,786.32	616.30	616.30	616.30	499.41	2,101.64	476,278.96
Department of Public Works	2,373,002.87	740,545.28	339,663.89	479,465.29	14,420.60	5,563.62	12,779.09	780,565.10
Department of Social Welfare	123,595.24	3,965.45	2,269.98	5,487.22	2,255.21	1,200.27	2,420.76	105,996.35
Department of Transport	1,153,821.85	86,665.72	56,216.80	232,527.64	4,066.01	121,867.54	4,719.34	647,758.80
Harry Gwala DM	238,611.97	-	-	- 149,125.38	-	-	-	387,737.35
Ray Nkonyeni Municipality 2	9,258,085.78	739,877.77	515,988.20	454,398.34	340,661.36	-644,441.85	586,994.94	7,264,607.02
Telkom SA	83,628.44	22,549.57	12,431.69	15,271.41	2,467.59	726.80	7,399.41	22,781.97
Transnet	419,083.11	56,010.28	910.53	94,724.90	940.24	7,386.18	27,007.16	232,103.82
Umdoni LM	1,750,729.50	277,778.14	39,226.63	509,809.03	30,922.39	286,957.13	165,170.80	440,865.38
Umuziwabantu LM	261,619.10	37,163.28	30,077.82	27,864.57	7,116.08	4,796.35	3,720.95	150,880.05
Umzumbe LM	52,627.47	410.88	19,290.41	77,093.86	425.80	142.41	676.11	- 45,412.00
	25,749,330.79	**19,290.41**	**77,093.86**	**425.80**	**142.41**	**676.11**	**403.33**	**-45,815.33**

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.

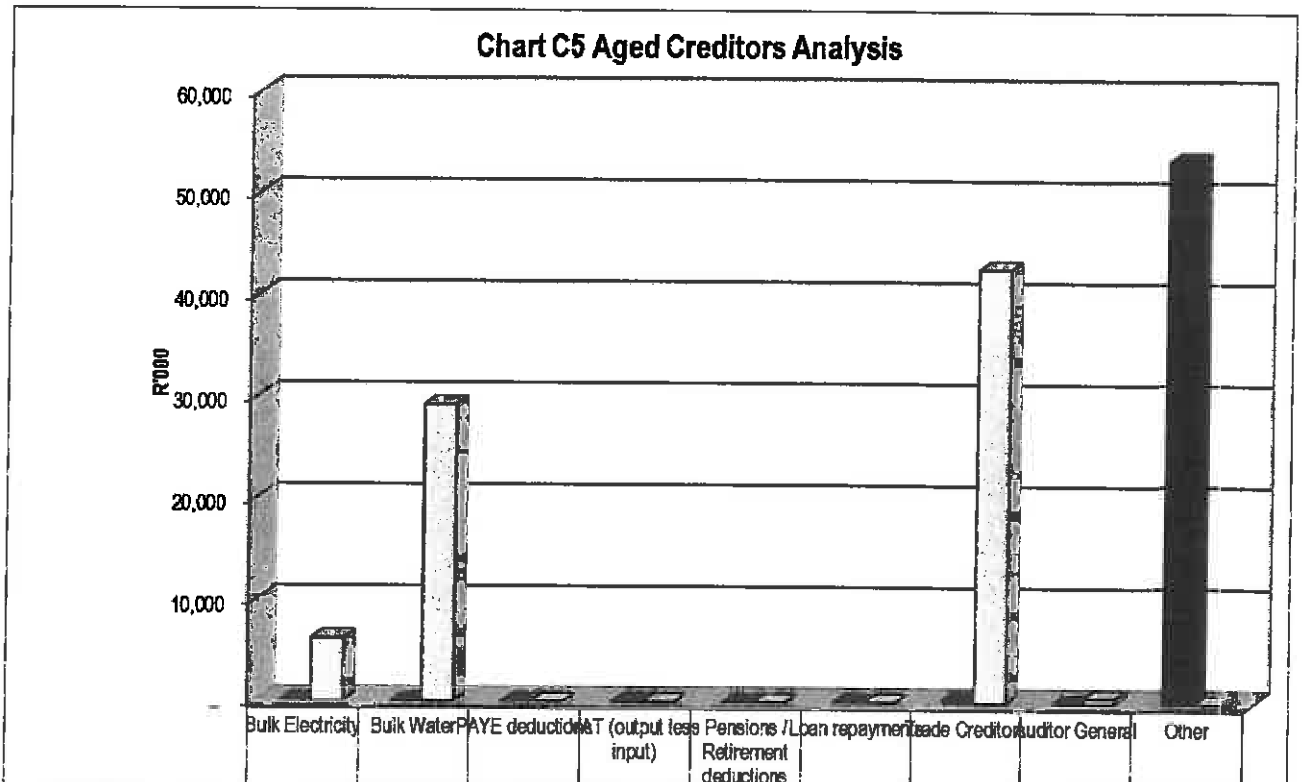
The following actions have been taken to Intensify the implementation of the credit control policy;

- 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 R78 724 808 as at the end of November 2018 which has increased by 29.42% from October 2018 total of R60 830 144

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	–	–	–	8	–	–	358	–	53,508
□ Budget Year 2018/19	6,239	29,245	–	–	–	–	42,702	539	–

1.6. Investment Portfolio

Table SC5 contains investments by maturity as at 30 November 2018 The table below shows the movement in total investments of the municipality for the month of November 2018.

Total Investments at the beginning of the month	**15 101 191.91**
Add: Investments made	9 683 653.89
Less: Investments realised	-10 338 147.94
Investments as at the end of the month	**14 446 697.86**

November 2018					
Name of Institution	Period of Investment	Type of Investment	Market value at the beginning of the month	Change in market value during the month	Market value at the end of the month
FNB Investment	30/60/90 day Notice	Daily Call Account	0.00	0.00	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	0.00	0.00	0.00
Investec	30/60/90 day Notice	Daily Call Account	10 000 000.00	-10 000 000.00	0.00
ABSA Call Account MIG	One Day Notice	Daily Call Account	758 547.21	-338 147.94	420 399.27
STD Investment	30/60/90 day Notice	Daily Call Account	0.00	0.00	0.00
ABSA Call	One Day Notice	Daily Call Account	4 321 689.99	9 683 652.89	14 005 342.88
ABSA	One Day Notice	Daily Call Account	454.45	0.00	454.45
TOTAL			**15 101 191.91**	**-654 495.05**	**14 446 696.86**

UGU- INVESTMENT ACCOUNT-NOVEMBER 2018

	30	60	90	TOTAL
INVESTEC	0.00			10 000 000.00
FNB	0.00			0.00
STANDARD	0.00			0.00
NEDBANK	0.00			0.00
FNB CALL ACC	20 500.26			20 500.26
ABSA CALL ACC	14 005 342.88			14 005 342.88
MIG CALL ACC	420 399.27			420 399.27
ABSA CALL ACC	454.45			454.45
TOTAL	**14 446 696.86**			**14 446 696.86**

2. MONTHLY WITHDRAWALS FROM MUNICIPAL BANK ACCOUNTS

Computer Generated Cheques - Main Account	-		430 042.10
Manual Cheque Book - Main Account	-		5 459.40
Salary Cheques	-		175 822.40
MIG	-		0.00
Electronic Funds Transfer	-	Main Account	4 899 378.61
	-	Salary Account	29 057 530.39
			34 568 232.90

3. UGU FRESH PRODUCE MARKET

STATEMENT OF FINANCIAL PERFORMANCE - 30 NOVEMBER 2018

			CURRENT YEAR 2018/2019			
DESCRIPTION	ADJUSTED BUDGET	YTD BUDGET	MONTHLY ACTUAL	YTD ACTUAL	YTD VARIANCE (R)	YTD %VARIANCE
Operating Revenue By Source						
Rental - Ugu Market	838,766	349,486	14,308	65,716	283,770	81.20%
	838,766	**349,486**	**14,308**	**65,716**	**283,770**	**81.20%**

4. UGU SPORTS AND LEISURE CENTRE
STATEMENT OF FINANCIAL PERFOMANCE - 30 NOVEMBER 2018

DESCRIPTION	Adjusted Budget	YTD BUDGET	MONTHLY ACTUAL	YTD ACTUAL	YTD VARIANCE (R)
Operating Revenue By Source					
Rentals of Facilities	252,720	105,300	21,200	106,000	700
	252,720	**105,300**	**21,200**	**106,000**	**700**

UGU SPORTS AND LEISURE-520206

Opening Balance	914 307.77
Invoice	21 200.00
Receipts	507 048.73
Closing Balance	428 459.04

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

01-Aug	4790	20 000.00		20 000.00	Rent August 2016
01-Sep	4792	20 000.00		20 000.00	Rent September 2016
11-Oct	4854	20 000.00		20 000.00	Rent October 2016
01-Nov	4865	20 000.00		20 000.00	Rent November 2016
03-Nov		2435.24		2435.14	
01-Dec	4869	20 000.00		20 000.00	
05-Jan			22 000.00	22 000.00	Payment
12-Jan	4872	20 000.00			Rent January 2017
13-Feb	4881	20 000.00			Rent February 2017
22-Mar	4884	20 000.00			Rent March 2017
26-April	4886	20 000.00			Rent April 2017
22-April			165 048.73		Payment
25-May	4893	20 000.00			Rent May 2017
15-June	4897	20 000.00			Rent June 2017
08-July	4907	20 000.00			Rent July 2017
21-Aug	4908	20 000.00			Rent August 2017
04-Sept	4909	20 000.00			Rent September 2017
02-Oct	4909	20 000.00			Rent October 2017
05-Oct	4911	2 259.00			Interest Charged
28-Nov	4932	20 000.00			Rent November 2017
12-Dec	4934	20 000.00			Rent December 2017
17-Jan	4937	20 000.00			Rent January 2018
12-Feb	4946	20 000.00			Rent February 2018
08- Mar	4948	20 000.00			Rent March 2018
17-Apr	4952	20 000.00			Rent April 2018
08-Jun	4956	20 000.00			Rent May 2018
03 July		20 000.00			Rent June 2018
03-Aug	4985	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
		935 507.77	**507 048.73**	**428 459.04**	

REPORT PREPARED BY:

for

MKHULULENI DLAMINI
GENERAL MANAGER: BTO

11/12/2018
DATE

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

Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	429,111	–	12,730	135,141	178,796	(43,656)	-24%	56,309
Investment revenue	–	3,480	–	–	426	1,450	(1,024)	-71%	177
Transfers and subsidies	–	451,692	–	93	183,193	188,205	(5,012)	-3%	76,330
Other own revenue	–	10,229	–	413	7,370	4,262	3,108	73%	3,071
Total Revenue (excluding capital transfers and contributions)	–	**894,513**	–	**13,236**	**326,129**	**372,714**	**(46,585)**	**-12%**	**135,887**
Employee costs	–	347,306	–	30,210	172,895	144,711	28,184	19%	72,039
Remuneration of Councillors	–	13,125	–	799	4,028	5,469	(1,441)	-26%	1,678
Depreciation & asset impairment	–	58,301	–	–	–	24,292	(24,292)	-100%	–
Finance charges	–	28,001	–	31	625	11,667	(11,042)	-95%	260
Materials and bulk purchases	–	91,029	–	4,487	22,713	37,929	(15,216)	-40%	9,464
Transfers and subsidies	–	20,213	–	–	5	8,422	(8,417)	-100%	2
Other expenditure	–	326,891	–	29,376	174,280	136,204	38,075	28%	72,616
Total Expenditure	–	**884,865**	–	**64,902**	**374,545**	**368,694**	**5,851**	**2%**	**156,060**
Surplus/(Deficit)	–	**9,648**	–	**(51,666)**	**(48,416)**	**4,020**	**(52,436)**	**-1304%**	**(20,173)**
Transfers and subsidies - capital (monetary allocations)	–	290,889	–	–	69,707	121,204	(51,497)	-42%	29,044
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	**300,537**	–	**(51,666)**	**21,291**	**125,224**	**(103,933)**	**-83%**	**8,871**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	**300,537**	–	**(51,666)**	**21,291**	**125,224**	**(103,933)**	**-83%**	**8,871**
Capital expenditure & funds sources									
Capital expenditure	–	**301,163**	–	**396**	**108,929**	**125,484**	**(16,555)**	**-13%**	**45,387**
Capital transfers recognised	–	276,389	–	396	101,958	115,162	(13,205)	-11%	42,482
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	**24,774**	–	–	**6,972**	**10,322**	**(3,351)**	**-32%**	**2,905**
Total sources of capital funds	–	**301,163**	–	**396**	**108,929**	**125,484**	**(16,555)**	**-13%**	**45,387**
Financial position									
Total current assets	–	320,305	–		351,923				146,635
Total non current assets	–	4,184,908	–		4,105,020				1,710,425
Total current liabilities	–	254,916	–		468,941				195,392
Total non current liabilities	–	71,875	–		78,963				32,901
Community wealth/Equity	–	**4,043,999**	–		**3,909,039**				**1,628,766**
Cash flows									
Net cash from (used) operating	–	274,509	–	(40,621)	(17,902)	114,379	132,281	116%	(7,459)
Net cash from (used) investing	–	(300,545)	–	33,385	(21,657)	(125,227)	(103,570)	83%	(28,437)
Net cash from (used) financing	–	(20,931)	–	27	26,445	(8,721)	(35,167)	403%	11,019
Cash/cash equivalents at the month/year end	–	**5,396**	–	–	**28,869**	**32,794**	**3,925**	**12%**	**17,105**

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	31,332	26,751	22,333	11,320	7,180	24,864	113,712	260,420	497,913
Creditors Age Analysis									
Total Creditors	23,689	29,122	15,653	13,980	(5,760)	7,270	(725)	(4,503)	78,725

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

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		–	**14,650**	–	**371**	**190,510**	**6,104**	184,406	3021%	**79,379**
Executive and council		–	10,250	–	–	849	4,271	(3,422)	-80%	354
Finance and administration		–	4,400	–	371	189,662	1,833	187,828	10245%	79,026
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**8,293**	–	–	**(84)**	**3,455**	(3,539)	-102%	**(35)**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	253	–	–	–	105	(105)	-100%	–
Public safety		–	8,040	–	–	(84)	3,350	(3,434)	-103%	(35)
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**74,780**	–	**14**	**31**	**31,158**	(31,128)	-100%	**13**
Planning and development		–	56,773	–	14	31	23,656	(23,625)	-100%	13
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	18,007	–	–	–	7,503	(7,503)	-100%	–
Trading services		–	**1,086,840**	–	**12,852**	**205,378**	**452,850**	(247,471)	-55%	**85,574**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	976,441	–	9,214	170,897	406,850	(235,954)	-58%	71,207
Waste water management		–	110,399	–	3,638	34,482	46,000	(11,518)	-25%	14,367
Waste management		–	–	–	–	–	–	–		–
Other	4	–	**839**	–	–	–	**349**	**(349)**	**-100%**	–
Total Revenue - Functional	2	–	**1,185,402**	–	**13,236**	**395,836**	**493,917**	**(98,082)**	**-20%**	**164,932**
Expenditure - Functional										
Governance and administration		–	**252,301**	–	**22,870**	**143,547**	**105,125**	38,422	37%	**59,811**
Executive and council		–	80,550	–	6,897	33,630	33,563	68	0%	14,013
Finance and administration		–	171,750	–	15,973	109,917	71,563	38,354	54%	45,799
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**6,300**	–	**110**	**2,101**	**2,625**	(524)	-20%	**876**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	6,300	–	110	2,101	2,625	(524)	-20%	876
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**99,014**	–	**2,268**	**12,866**	**41,256**	(28,390)	-69%	**5,361**
Planning and development		–	75,740	–	2,268	12,866	31,558	(18,693)	-59%	5,361
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	23,274	–	–	–	9,697	(9,697)	-100%	–
Trading services		–	**527,251**	–	**39,654**	**216,031**	**219,688**	(3,657)	-2%	**90,013**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	402,101	–	31,885	177,033	167,542	9,491	6%	73,764
Waste water management		–	125,150	–	7,768	38,997	52,146	(13,148)	-25%	16,249
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	–	**884,865**	–	**64,902**	**374,545**	**368,694**	**5,851**	**2%**	**156,060**
Surplus/ (Deficit) for the year		–	**300,537**	–	**(51,666)**	**21,291**	**125,224**	**(103,933)**	**-83%**	**8,871**

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

Vote Description	Ref	2017/18	Budget Year 2018/19							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		–	10,250	–	–	849	4,271	(3,422)	-80.1%	354
Vote 2 - FINANCE & ADMINISTRATION		–	4,400	–	371	189,662	1,833	187,828	10244.8%	79,026
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		–	56,773	–	14	31	23,656	(23,625)	-99.9%	13
Vote 4 - WATER		–	976,441	–	9,214	170,897	406,850	(235,954)	-58.0%	71,207
Vote 5 - WASTE WATER MANAGEMENT		–	110,399	–	3,638	34,482	46,000	(11,518)	-25.0%	14,367
Vote 6 - PUBLIC SAFETY		–	8,040	–	–	(84)	3,350	(3,434)	-102.5%	(35)
Vote 7 - ENVIRONMENTAL PROTECTION		–	18,007	–	–	–	7,503	(7,503)	-100.0%	–
Vote 8 - OTHER: MARKET		–	839	–	–	–	349	(349)	-100.0%	–
Vote 9 - SPORTS & RECREATION		–	253	–	–	–	105	(105)	-100.0%	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	–	1,185,402	–	13,236	395,836	493,917	(98,082)	-19.9%	164,932
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		–	80,550	–	6,897	33,630	33,563	68	0.2%	14,013
Vote 2 - FINANCE & ADMINISTRATION		–	171,750	–	15,973	109,917	71,563	38,354	53.6%	45,799
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		–	75,740	–	2,268	12,866	31,558	(18,693)	-59.2%	5,361
Vote 4 - WATER		–	402,101	–	31,885	177,033	167,542	9,491	5.7%	73,764
Vote 5 - WASTE WATER MANAGEMENT		–	125,150	–	7,768	38,997	52,146	(13,148)	-25.2%	16,249
Vote 6 - PUBLIC SAFETY		–	6,300	–	110	2,101	2,625	(524)	-20.0%	876
Vote 7 - ENVIRONMENTAL PROTECTION		–	23,274	–	–	–	9,697	(9,697)	-100.0%	–
Vote 8 - OTHER: MARKET		–	–	–	–	–	–	–		–
Vote 9 - SPORTS & RECREATION		–	–	–	–	–	–	–		876
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	–	884,865	–	64,902	374,545	368,694	5,851	1.6%	156,936
Surplus/ (Deficit) for the year	2	–	300,537	–	(51,666)	21,291	125,224	(103,933)	-83.0%	7,996

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

Description	Ref	2017/18	Budget Year 2018/19							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates								–		
Service charges - electricity revenue								–		
Service charges - water revenue			306,836		9,092	100,659	127,848	(27,190)	-21%	41,941
Service charges - sanitation revenue			122,275		3,638	34,482	50,948	(16,466)	-32%	14,367
Service charges - refuse revenue			–					–		–
Service charges - other							–	–		–
Rental of facilities and equipment			1,391			208	580	(372)	-64%	86
Interest earned - external investments			3,480			426	1,450	(1,024)	-71%	177
Interest earned - outstanding debtors			508		261	2,581	212	2,369	1118%	1,075
Dividends received							–	–		–
Fines, penalties and forfeits							–	–		–
Licences and permits							–	–		–
Agency services							–	–		–
Transfers and subsidies			451,692		93	183,193	188,205	(5,012)	-3%	76,330
Other revenue			8,329		152	4,582	3,471	1,111	32%	1,909
Gains on disposal of PPE								–		–
Total Revenue (excluding capital transfers and contributions)		–	894,513	–	13,236	326,129	372,714	(46,585)	-12%	135,887
Expenditure By Type										
Employee related costs			347,306		30,210	172,895	144,711	28,184	19%	72,039
Remuneration of councillors			13,125		799	4,028	5,469	(1,441)	-26%	1,678
Debt impairment			3,159			–	1,316	(1,316)	-100%	–
Depreciation & asset impairment			58,301			–	24,292	(24,292)	-100%	–
Finance charges			28,001		31	625	11,667	(11,042)	-95%	260
Bulk purchases			75,000		4,378	22,056	31,250	(9,194)	-29%	9,190
Other materials			16,029		109	657	6,679	(6,022)	-90%	274
Contracted services			41,018		20,489	124,050	17,091	106,959	626%	51,688
Transfers and subsidies			20,213			5	8,422	(8,417)	-100%	2
Other expenditure			282,713		8,066	47,507	117,797	(70,290)	-60%	19,795
Loss on disposal of PPE					821	2,722	–	2,722	#DIV/0!	1,134
Total Expenditure		–	884,865	–	64,902	374,545	368,694	5,851	2%	156,060
Surplus/(Deficit)		–	9,648	–	(51,666)	(48,416)	4,020	(52,436)	(0)	(20,173)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			290,889		–	69,707	121,204	(51,497)	(0)	29,044
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								–		
Transfers and subsidies - capital (in-kind - all)								–		
Surplus/(Deficit) after capital transfers & contributions		–	300,537	–	(51,666)	21,291	125,224			8,871
Taxation								–		
Surplus/(Deficit) after taxation		–	300,537	–	(51,666)	21,291	125,224			8,871
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		–	300,537	–	(51,666)	21,291	125,224			8,871
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		–	300,537	–	(51,666)	21,291	125,224			8,871

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

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		–	–	–	–	–	–	–		–
Vote 2 - FINANCE & ADMINISTRATION		–	–	–	–	–	–	–		–
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		–	–	–	–	–	–	–		–
Vote 4 - WATER		–	–	–	–	–	–	–		–
Vote 5 - WASTE WATER MANAGEMENT		–	–	–	–	–	–	–		–
Vote 6 - PUBLIC SAFETY		–	–	–	–	–	–	–		–
Vote 7 - ENVIRONMENTAL PROTECTION		–	–	–	–	–	–	–		–
Vote 8 - OTHER: MARKET		–	–	–	–	–	–	–		–
Vote 9 - SPORTS & RECREATION		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		–	–	–	–	–	–	–		–
Vote 2 - FINANCE & ADMINISTRATION		–	24,500	–	–	6,972	10,208	(3,237)	-32%	2,905
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		–	274	–	–	–	114	(114)	-100%	–
Vote 4 - WATER		–	227,089	–	396	91,368	94,620	(3,252)	-3%	38,070
Vote 5 - WASTE WATER MANAGEMENT		–	49,300	–	–	10,589	20,542	(9,952)	-48%	4,412
Vote 6 - PUBLIC SAFETY		–	–	–	–	–	–	–		–
Vote 7 - ENVIRONMENTAL PROTECTION		–	–	–	–	–	–	–		–
Vote 8 - OTHER: MARKET		–	–	–	–	–	–	–		–
Vote 9 - SPORTS & RECREATION		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	301,163	–	396	108,929	125,484	(16,555)	-13%	45,387
Total Capital Expenditure		–	301,163	–	396	108,929	125,484	(16,555)	-13%	45,387
Capital Expenditure - Functional Classification										
Governance and administration		–	24,500	–	–	6,972	10,208	(3,237)	-32%	2,905
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	24,500	–	–	6,972	10,208	(3,237)	-32%	2,905
Internal audit								–		
Community and public safety		–	–	–	–	–	–	–		–
Community and social services								–		
Sport and recreation								–		
Public safety								–		
Housing								–		
Health								–		
Economic and environmental services		–	274	–	–	–	114	(114)	-100%	–
Planning and development		–	274	–	–	–	114	(114)	-100%	–
Road transport								–		
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	276,389	–	396	101,958	115,162	(13,205)	-11%	42,482
Energy sources								–		
Water management		–	227,089	–	396	91,368	94,620	(3,252)	-3%	38,070
Waste water management			49,300	–	–	10,589	20,542	(9,952)	-48%	4,412
Waste management								–		
Other								–		
Total Capital Expenditure - Functional Classification	3	–	301,163	–	396	108,929	125,484	(16,555)	-13%	45,387
Funded by:										
National Government			276,389		396	101,958	115,162	(13,205)	-11%	42,482
Provincial Government								–		
District Municipality								–		
Other transfers and grants								–		
Transfers recognised - capital		–	276,389	–	396	101,958	115,162	(13,205)	-11%	42,482
Public contributions & donations	5							–		
Borrowing	6							–		
Internally generated funds			24,774			6,972	10,322	(3,351)	-32%	2,905
Total Capital Funding		–	301,163	–	396	108,929	125,484	(16,555)	-13%	45,387

References

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

2. Include capital component of PPP unitary payment

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

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

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

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

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

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash			14,984		14,422	6,009
Call investment deposits			147,656		14,447	6,019
Consumer debtors			106,673		432,177	180,074
Other debtors			42,896		(120,302)	(50,126)
Current portion of long-term receivables			62		3,169	1,320
Inventory			8,034		8,011	3,338
Total current assets		–	320,305	–	351,923	146,635
Non current assets						
Long-term receivables			32		1,108	461
Investments					0	0
Investment property			41,428		31,650	13,188
Investments in Associate						–
Property, plant and equipment			4,126,265		4,059,488	1,691,453
Agricultural						–
Biological assets						–
Intangible assets			17,183		12,775	5,323
Other non-current assets					0	0
Total non current assets		–	4,184,908	–	4,105,020	1,710,425
TOTAL ASSETS		–	4,505,213	–	4,456,943	1,857,060
LIABILITIES						
Current liabilities						
Bank overdraft						–
Borrowing			20,511		22,473	9,364
Consumer deposits			21,935		21,284	8,868
Trade and other payables			182,162		369,852	154,105
Provisions			30,307		55,333	23,055
Total current liabilities		–	254,916	–	468,941	195,392
Non current liabilities						
Borrowing			38,749		76,529	31,887
Provisions			33,126		2,434	1,014
Total non current liabilities		–	71,875	–	78,963	32,901
TOTAL LIABILITIES		–	326,791	–	547,905	228,294
NET ASSETS	2	–	4,178,422	–	3,909,039	1,628,766
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			4,043,999		3,909,039	1,628,766
Reserves						–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	4,043,999	–	3,909,039	1,628,766

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

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
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			–					–		
Service charges			343,289		12,740	128,223	143,037	(14,814)	-10%	53,426
Other revenue			8,055		151	2,744	3,356	(612)	-18%	1,143
Government - operating			451,692		66	182,342	188,205	(5,863)	-3%	75,976
Government - capital			290,889			72,000	121,204	(49,204)	-41%	30,000
Interest			3,989		259	2,862	1,662	1,200	72%	1,192
Dividends			–					–		–
Payments										
Suppliers and employees			(775,192)		(54,014)	(405,603)	(322,997)	82,606	-26%	(169,001)
Finance charges			(28,001)		(23)	(470)	(11,667)	(11,197)	96%	(196)
Transfers and Grants			(20,213)			0	(8,422)	(8,422)	100%	0
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**274,509**	–	**(40,821)**	**(17,902)**	**114,379**	**132,281**	**116%**	**(7,459)**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current debtors			618			1,439	258	1,182	459%	600
Decrease (increase) other non-current receivables								–		
Decrease (increase) in non-current investments					34,344	46,592		46,592	#DIV/0!	
Payments										
Capital assets			(301,163)		(959)	(69,687)	(125,484)	(55,797)	44%	(29,036)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	**(300,545)**	–	**33,385**	**(21,657)**	**(125,227)**	**(103,570)**	**83%**	**(28,437)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans					7	5,314	–	5,314	#DIV/0!	2,214
Borrowing long term/refinancing						43,940	–	43,940	#DIV/0!	18,308
Increase (decrease) in consumer deposits			881		19	500	367	132	36%	208
Payments										
Repayment of borrowing			(21,812)			(23,308)	(9,088)	14,220	-156%	(9,712)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	**(20,931)**	–	**27**	**26,445**	**(8,721)**	**(35,167)**	**403%**	**11,019**
NET INCREASE/ (DECREASE) IN CASH HELD		–	**(46,967)**	–	**(7,410)**	**(13,113)**	**(19,570)**			**(24,877)**
Cash/cash equivalents at beginning:			52,363			41,982	52,363			41,982
Cash/cash equivalents at month/year end:		–	5,396	–		28,869	32,794			17,105

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	(27,190)	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	(16,466)	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	(372)	Not material	None
	Transfers recognised - operational	(5,012)	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	28,184	Not material	None
	Finance charges	(11,042)	At the time of reporting, the 2017/2018 creditors accruals had not been finalised	a minimum level
	Bulk purchases	(9,194)	At the time of reporting, the 2017/2018 creditors accruals had not been finalised	a minimum level
	Contracted services	106,959	This variance is caused by the misalignment in the SMCOA budget and the previous syement of budgeting (A-Schedules)	The municipality will re-produce the A-Schedules on case-ware and align to MSCOA
	Transfers and grants	(8,417)	At the time of reporting, the 2017/2018 creditors accruals had not finalised	a minimum level
	Other expenditure	(70,290)	This variance is caused by the misalignment in the SMCOA budget and the previous syement of budgeting (A-Schedules)	The municipality will re-produce the A-Schedules on case-ware and align to MSCOA
3	**Capital Expenditure**			
	Water	(3,252)	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	(9,952)	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	(114)	Not material	None
	Budget and treasury office	–	There is no budget for capital projects in this department for the current financial year	None
	Corporate services	(3,237)	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	14,422	This represents the physical cash in the municipality's bank accounts, including short term deposits	None
	Consumer debtors	432,177	This represents the money that is owed by the consumers for the municipal services that were consumed during the period	None
	Other debtors	(120,302)	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	4,059,468	This represents the total book value assets that are owned or controlled by the municipality, net off accummulated decpreciation and or amortisation	None
	Consumer deposits	21,284	This represents the money that is held by the municipality as security on all the active consumer accounts.	None
	Trade and other payables	369,852	This represents the moneys that is owed by the municipality 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)	3,909,039	This represents the surplus (deficit) that has been accummulated by the municipality as at the end of the current period	None
				None
				None
[illegible]	**Cash Flow**			
	Ratepayers and other	(14,814)	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	(5,863)	The first trench of Equitable Share is received in July	None
	Government - capital	(49,204)	The bigger share of our grants funding is recived in the first quarter if the financial year	None
	Interest	(11,197)	At the time of reporting, the cash book reconciliations had not been finalised	To finalise and update the cash book reconciliations
	Capital assets	(55,797)	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	132	Not material	None
	Repayment of borrowing	14,220	At the time of reporting, the cash book reconciliations had not been finalised	To finalise and update the cash book reconciliations
6	**Measureable performance**			
7	**Municipal Entities**			
	Revenue	–		
	Operating Expenditure	–		
	Operating Capital Expenditure	–		

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

Description of financial indicator	Basis of calculation	Ref	2017/18	Budget Year 2018/19			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	9.8%	0.0%	0.2%	1.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	6.0%	0.0%	12.0%	12.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	125.7%	0.0%	75.0%	75.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	63.8%	0.0%	6.2%	6.2%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	16.7%	0.0%	96.9%	96.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	38.8%	0.0%	53.0%	53.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	9.6%	0.0%	0.2%	1.4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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

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	23,660	21,099	18,391	8,711	4,854	22,113	95,410	232,056	426,294	363,143		
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	8,935	6,021	4,228	2,862	2,473	2,434	15,306	19,945	62,203	43,019		
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–		
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	384	1,884	–	2,268	2,268		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(1,264)	(368)	(286)	(253)	(146)	(67)	1,113	8,419	7,148	9,066		
Total By Income Source	2000	31,332	26,751	22,333	11,320	7,180	24,864	113,712	260,420	497,913	417,496	–	–
2017/18 - totals only		35,187	26,446	18,528	11,976	9,170	10,087	55,870	224,556	391,820	311,660		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,278	1,736	1,586	946	667	1,584	6,989	8,935	24,721	19,120		
Commercial	2300	10,098	7,371	5,736	2,629	1,474	3,148	15,443	37,515	83,414	60,210		
Households	2400	18,893	17,644	15,011	7,746	5,039	20,132	84,079	213,970	382,514	330,966		
Other	2500	63	–	–	–	–	–	7,201	–	7,264	7,201		
Total By Customer Group	2600	31,332	26,751	22,333	11,320	7,180	24,864	113,712	260,420	497,913	417,496	–	–

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

Description	NT Code	Budget Year 2018/19								
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	695	5,867	3,249	7,945	(5,935)	118	(763)	(4,936)	**6,239**
Bulk Water	0200	4,740	17,389	–	–	–	7,116	–	–	**29,245**
PAYE deductions	0300	–	–	–	–	–	–	–	–	**–**
VAT (output less input)	0400	–	–	–	–	–	–	–	–	**–**
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	**–**
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**
Trade Creditors	0700	17,715	5,866	12,404	6,035	176	36	37	433	**42,702**
Auditor General	0800	539	–	–	–	–	–	–	–	**539**
Other	0900	–	–	–	–	–	–	–	–	**–**
Total By Customer Type	**1000**	**23,689**	**29,122**	**15,653**	**13,980**	**(5,760)**	**7,270**	**(725)**	**(4,503)**	**78,725**

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	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
R thousands		Yrs/Months							
Municipality									
FNB Investment		Daily Call Account					–	–	–
First National Bank		Daily Call Account					21	–	21
NEDBank		Daily Call Account					–	–	–
Investec							10,000	(10,000)	–
ABSA Bank CALL MIG		Daily Call Account					759	(338)	420
STD investment								–	
ABSA Bank CALL		Daily Call Account					–	–	–
Jazz							4,322	9,684	14,005
ABSA							0		0
Municipality sub-total					–		15,101	(654)	14,447
Entities									
South Coast Tourism									
South Coast Development Agency									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2				–		**15,101**	**(654)**	**14,447**

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

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:		–	443,655	–	1,462	187,859	184,856	3,003	1.6%	78,275
Local Government Equitable Share			360,673			181,855	150,280	31,575	21.0%	75,773
RSC Levy Replacement			75,204			–	31,335	(31,335)	-100.0%	–
Finance Management			1,865			1,865	777	1,088	140.0%	777
EPWP Incentive			3,250		1,462	2,275	1,354	921	68.0%	948
Rural Roads Asset Management Systems Grant			2,663			1,864	1,110	754	68.0%	777
	3							–		
								–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		–	2,400	–	–	400	1,000	(833)	-83.3%	167
Spatial Development Framework Support								–		–
Development Planning Shared Support			400		–	400	167			167
Umzumbe Trails			2,000			–	833	(833)	-100.0%	–
	4							–		–
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	5,637	–	–	–	2,349	(2,349)	-100.0%	–
Grants from LM's to Entities			5,637			–	2,349	(2,349)	-100.0%	–
South Coast Bike Festival: EDTEA/RNM								–		–
								–		
Total Operating Transfers and Grants	5	–	451,692	–	1,462	188,259	188,205	(179)	-0.1%	78,441
Capital Transfers and Grants										
National Government:		–	290,889	–	–	72,000	121,204	(49,204)	-40.6%	30,000
Municipal Infrastructure Grant (MIG)			235,889			72,000	98,287	(26,287)	-26.7%	30,000
Water Services Infrastructure Grant			55,000			–	22,917	(22,917)	-100.0%	–
Mhlabatshane										
Disaster Management Centre										
								–		
								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
										–
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	–	290,889	–	–	72,000	121,204	(49,204)	-40.6%	30,000
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	742,581	–	1,462	260,259	309,409	(49,383)	-16.0%	108,441

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

Description	Ref	2017/18	Budget Year 2018/19							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	458,155	–	36,586	183,470	190,898	(7,428)	-3.9%	76,446
Local Government Equitable Share			360,673		30,056	150,280	150,280	(0)	0.0%	62,617
RSC Levy Replacement			75,204		6,267	31,335	31,335	–		13,056
Finance Management			1,865		9	80	777	(697)	-89.7%	33
EPWP Incentive			3,250		254	1,150	1,354	(205)	-15.1%	479
Rural Roads Asset Management Systems Grant			2,663			625	1,110	(485)	-43.7%	260
Municipal Infrastructure Grant			14,500			–	6,042	(6,042)	-100.0%	–
Other transfers and grants [insert description]							–	–		–
Provincial Government:		–	2,400	–	33	167	1,000	(833)	-83.3%	69
Spatial Development Framework Support								–		
Development Shared Services Support			400		33	167	167	(0)	0.0%	69
							–	–		–
Umzumbe Trails			2,000			–	833	(833)	-100.0%	–
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	5,637	–	–	–	2,349	(2,349)	(0)	–
Grants from LM's to Entities			5,637			–	2,349	(2,349)	-100.0%	–
								–		–
Total operating expenditure of Transfers and Grants:		–	466,192	–	36,620	183,636	194,247	(10,610)	-5.5%	76,515
Capital expenditure of Transfers and Grants										
National Government:		–	276,389	–	–	69,743	115,162	(45,419)	-39.4%	29,060
Municipal Infrastructure Grant (MIG)			221,389			69,743	92,245	(22,502)	-24.4%	29,060
Water Services Infrastructure Grant			55,000			–	22,917	(22,917)	-100.0%	–
Disaster Management Grant								–		
Mhlabatshane								–		
								–		
Other capital transfers [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
TOTAL RECEIPTS OF TRANSFERS & GRANTS								–		
								–		
Total capital expenditure of Transfers and Grants		–	276,389	–	–	69,743	115,162	(45,419)	-39.4%	29,060
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	742,581	–	36,620	253,380	309,409	(56,029)	-18.1%	105,575

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

Summary of Employee and Councillor remuneration	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			5,057		560	2,773	2,107	666	32%	1,156
Pension and UIF Contributions			259		–	0	108	(108)	-100%	0
Medical Aid Contributions			221		–	–	92	(92)	-100%	–
Motor Vehicle Allowance			3,294		179	813	1,373	(559)	-41%	339
Cellphone Allowance			391		59	388	163	225	138%	162
Housing Allowances			2,233		–	–	931	(931)	-100%	–
Other benefits and allowances			54		–	–	22	(22)	-100%	–
Sub Total - Councillors		–	11,509	–	799	3,975	4,795	(820)	-17%	1,656
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			4,966			–	2,069	(2,069)	-100%	–
Pension and UIF Contributions			696			–	290	(290)	-100%	–
Medical Aid Contributions			195			–	81	(81)	-100%	–
Overtime						–	–	–		–
Performance Bonus			315			–	131	(131)	-100%	–
Motor Vehicle Allowance			1,492			–	622	(622)	-100%	–
Cellphone Allowance			68			–	28	(28)	-100%	–
Housing Allowances			157			–	65	(65)	-100%	–
Other benefits and allowances			37			–	16	(16)	-100%	–
Payments in lieu of leave			83			–	35	(35)	-100%	–
Long service awards							–	–		–
Post-retirement benefit obligations	2						–	–		–
Sub Total - Senior Managers of Municipality		–	8,010	–	–	–	3,338	(3,338)	-100%	–
% increase	4		#DIV/0!							
Other Municipal Staff										
Basic Salaries and Wages			230,263		23,382	136,615	95,943	40,672	42%	56,923
Pension and UIF Contributions			37,671		137	702	15,696	(14,995)	-96%	282
Medical Aid Contributions			23,852		1,352	6.731	9,938	(3,207)	-32%	2,805
Overtime			6,898		3,016	15,365	2,874	12,491	435%	6,402
Performance Bonus					743	765	–	765	#DIV/0!	319
Motor Vehicle Allowance			10,287		752	3,804	4,286	(483)	-11%	1,585
Cellphone Allowance			1,394		–	–	581	(581)	-100%	–
Housing Allowances			703		252	1,311	293	1,018	347%	546
Other benefits and allowances			11,132		–	–	4,638	(4,638)	-100%	–
Payments in lieu of leave			2,843		74	868	1,185	(316)	-27%	362
Long service awards			1,596		250	1,053	665	388	58%	439
Post-retirement benefit obligations	2				–		–	–		–
Sub Total - Other Municipal Staff		–	326,639	–	29,957	167,214	136,100	31,114	23%	69,672
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		–	346,158	–	30,756	171,189	144,232	26,957	19%	71,329
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			–	3	(3)	-100%	–
Board Fees			1,510			–	671	(671)	-100%	–
Payments in lieu of leave			–					–		
Long service awards			–					–		
Post-retirement benefit obligations			–					–		
Sub Total - Board Members of Entities	2	–	1,616	–	–	–	673	(673)	-100%	–
% increase	4		#DIV/0!							
Senior Managers of Entities										
Basic Salaries and Wages			6,600			–	2,750	(2,750)	-100%	–
Pension and UIF Contributions			212			–	88	(88)	-100%	–
Medical Aid Contributions			–				–	–		–
Overtime			–				–	–		–
Performance Bonus			306			–	127	(127)	-100%	–
Motor Vehicle Allowance			–				–	–		–
Cellphone Allowance			71			–	30	(30)	-100%	–
Housing Allowances			–				–	–		–
Other benefits and allowances			266			–	111	(111)	-100%	–
Payments in lieu of leave			92			–	38	(38)	-100%	–
Long service awards			–				–	–		–
Post-retirement benefit obligations	2		–				–	–		–
Sub Total - Senior Managers of Entities		–	7,547	–	–	–	3,144	(3,144)	-100%	–
% increase	4		#DIV/0!							
Other Staff of Entities										
Basic Salaries and Wages			3,714			–	1,548	(1,548)	-100%	–
Pension and UIF Contributions			347			–	145	(145)	-100%	–
Medical Aid Contributions			348			–	145	(145)	-100%	–
Overtime			307			–	128	(128)	-100%	–
Performance Bonus			305			–	127	(127)	-100%	–
Motor Vehicle Allowance			–			–	–	–		–
Cellphone Allowance			13			–	5	(5)	-100%	–
Housing Allowances			33			–	14	(14)	-100%	–
Other benefits and allowances			43			–	18	(18)	-100%	–
Payments in lieu of leave			–				–	–		–
Long service awards			–				–	–		–
Post-retirement benefit obligations			–				–	–		–
Sub Total - Other Staff of Entities		–	5,111	–	–	–	2,129	(2,129)	-100%	–
% increase	4		#DIV/0!							
Total Municipal Entities		–	14,274	–	–	–	5,947	(5,947)	-100%	–
TOTAL SALARY, ALLOWANCES & BENEFITS		–	360,431	–	30,756	171,189	150,180	21,009	14%	71,329
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		–	347,306	–	29,957	167,214	144,711	22,503	16%	69,672

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

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	21,749	9,102	19,548	21,885	20,870	17,017	16,339	17,139	40,451	245,469	258,479	272,178
Service charges - sanitation revenue		6,787	7,173	7,173	8,275	3,638	6,805	6,658	7,279	5,253	5,284	5,284	26,151	97,820	103,005	108,464
Service charges - refuse													–			
Service charges - other													–			
Rental of facilities and equipment			59	29	31		97	96	96	99	97	97	380	1,391	1,150	1,214
Interest earned - external investments		89	1,450	425	638	259	178	354	270	179	334	134	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	69,151	–	–	104,992	111,452	–	5,637	451,692	469,124	510,724
Other revenue		47	74	2,185	186	153							6,663	6,663	2,212	2,333
Cash Receipts by Source		**212,032**	**23,251**	**36,810**	**30,862**	**13,216**	**95,778**	**28,993**	**28,515**	**127,540**	**133,507**	**22,654**	**80,374**	**807,025**	**837,178**	**898,298**
Other Cash Flows by Source													–			
Transfer receipts - capital		72,000	–	–			100,000	–	–	45,000	–	–	55,001	290,889	336,038	355,509
Contributions & Contributed assets													–			
Proceeds on disposal of PPE													–			
Short term loans		4,781	519		7	7							–			
Borrowing long term/refinancing		43,940											–			
Increase in consumer deposits		460	56	(55)	19	19		518			544		(1,145)	881	928	977
Receipt of non-current debtors		1,430	31	(34)	12		391	391	391	391	391	391	(3,682)	618	651	685
Receipt of non-current receivables													–			
Change in non-current investments					12,248	34,344							–			
Total Cash Receipts by Source		**334,642**	**23,857**	**36,721**	**43,148**	**47,586**	**196,169**	**29,902**	**28,906**	**172,931**	**134,441**	**23,045**	**130,548**	**1,099,413**	**1,174,794**	**1,255,469**
Cash Payments by Type													–			
Employee related costs		29,185	44,311	34,253	29,508	29,957	26,716	26,716	26,716	26,716	26,716	26,716	26,716	347,306	366,061	386,194
Remuneration of councillors		792	807	815	837	799	1,094	1,094	1,094	1,094	1,094	1,094	1,094	13,125	13,834	14,595
Interest paid		27	294	58	68	23	1,991	1,931	1,873	1,779	1,690	1,606	1,324	28,001	29,513	31,136
Bulk purchases - Electricity													–	–	–	–
Bulk purchases - Water & Sewer				8,839	15,245	4,378	9,808	4,904	4,904	4,904	4,904	4,904	16,154	75,000	79,050	83,398
Other materials		180	232	480	1,072	801	1,193	1,182	1,087	997	911	1,796	3,611	16,029	19,343	20,387
Contracted services		17,003	17,230	12,478	10,607	12,239	2,751	2,932	3,121	3,320	3,403	3,616	10,447	41,018	43,233	45,611
Grants and subsidies paid - other municipalities		(0)					5,053	–	–	5,053	–	–	5,054	20,213	21,284	22,412
Grants and subsidies paid - other		–	–										–			
General expenses		51,261	41,457	26,180	8,818	5,840	26,557	25,710	26,275	25,728	23,921	22,973	3,769	282,713	260,950	275,302
Cash Payments by Type		**98,448**	**104,331**	**83,104**	**66,154**	**54,037**	**75,162**	**64,467**	**65,070**	**69,591**	**62,640**	**62,704**	**68,169**	**823,405**	**833,267**	**879,034**
Other Cash Flows/Payments by Type																
Capital assets		17,729	40,376	9,563	1,060	959	63,718			63,718		63,718	46,290	301,163	317,124	333,932
Repayment of borrowing		21,999	873	–	436		16,545			16,545		16,545	(44,370)	21,812	21,812	21,812
Other Cash Flows/Payments				–									–			
Total Cash Payments by Type		**138,176**	**145,579**	**92,667**	**67,650**	**54,996**	**155,426**	**64,467**	**65,070**	**149,855**	**62,640**	**142,968**	**70,089**	**1,146,380**	**1,172,203**	**1,234,778**
NET INCREASE/(DECREASE) IN CASH HELD		**196,466**	**(121,723)**	**(55,945)**	**(24,502)**	**(7,410)**	**40,743**	**(34,565)**	**(36,164)**	**23,076**	**71,802**	**(119,922)**	**60,459**	**(46,967)**	**2,591**	**20,691**
Cash/cash equivalents at the month/year beginning:		41,982	238,448	116,726	60,781	36,279	28,868	69,611	35,046	(1,118)	21,958	93,760	(26,163)	41,982	(4,985)	(2,394)
Cash/cash equivalents at the month/year end:		238,448	116,726	60,781	36,279	28,868	69,611	35,046	(1,118)	21,958	93,760	(26,163)	34,296	(4,985)	(2,394)	18,297

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

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue By Source										
Property rates								–		
Service charges - electricity revenue								–		
Service charges - water revenue			306,836		9,092	100,659	127,848	(27,190)	-21%	41,941
Service charges - sanitation revenue			122,275		3,638	34,482	50,948	(16,466)	-32%	14,367
Service charges - refuse revenue							–	–		–
Service charges - other							–	–		–
Rental of facilities and equipment			1,391			208	580	(372)	-64%	86
Interest earned - external investments			3,480			–	1,450	(1,450)	-100%	–
Interest earned - outstanding debtors			508		261	2,581	212	2,369	1118%	1,075
Dividends received							–	–		–
Fines, penalties and forfeits							–	–		–
Licences and permits							–	–		–
Agency services							–	–		–
Transfers and subsidies			451,692		93	183,193	188,205	(5,012)	-3%	76,330
Other revenue			8,329		152	4,582	3,471	1,111	32%	1,909
Gains on disposal of PPE							–	–		–
Total Revenue (excluding capital transfers and contributions)		–	**894,513**	–	**13,236**	**325,703**	**372,714**	**(47,010)**	**-13%**	**135,710**
Expenditure By Type										
Employee related costs			347,306		30,210	172,895	144,711	28,184	19%	72,039
Remuneration of councillors			13,125		799	4,028	5,469	(1,441)	-26%	1,678
Debt impairment			3,159			–	1,316	(1,316)	-100%	–
Depreciation & asset impairment			58,301			–	24,292	(24,292)	-100%	–
Finance charges			28,001		31	625	11,667	(11,042)	-95%	260
Bulk purchases			75,000		4,378	22,066	31,250	(9,194)	-29%	9,190
Other materials			16,029		109	657	6,679	(6,022)	-90%	274
Contracted services			41,018		20,489	124,050	17,091	106,959	626%	51,688
Transfers and subsidies			20,213			5	8,422	(8,417)	-100%	2
Other expenditure			282,713		8,066	47,453	117,797	(70,345)	-60%	19,772
Loss on disposal of PPE					821	2,241	–	2,241	#DIV/0!	934
Total Expenditure		–	**884,865**	–	**64,902**	**374,009**	**368,694**	**5,315**	**1%**	**155,837**
Surplus/(Deficit)		–	9,648	–	(51,666)	(48,306)	4,020	(52,326)	-1302%	(20,127)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			290,889		–	69,707	121,204	(51,497)	-42%	29,044
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								–		
Transfers and subsidies - capital (in-kind - all)								–		
Surplus/(Deficit) after capital transfers & contributions		–	300,537	–	(51,666)	21,401	125,224	(103,823)	-83%	8,917
Taxation								–		
Surplus/(Deficit) after taxation		–	**300,537**	–	**(51,666)**	**21,401**	**125,224**	**(103,823)**	**-83%**	**8,917**

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

Month R thousands	2017/18 Audited Outcome	Budget Year 2018/19 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July		24,614		17,729	17,729	24,614	6,885	28.0%	6%
August		24,614		37,839	55,568	49,229	(6,339)	-12.9%	18%
September		24,614		15,126	70,694	73,843	3,149	4.3%	23%
October		24,614		288	70,982	98,458	27,475	27.9%	24%
November		24,614		37,839	108,822	123,072	14,250	11.6%	36%
December		24,614		396	109,218	147,686	38,469	26.0%	36%
January		24,614				172,301	–		
February		24,614				196,915	–		
March		24,614				221,530	–		
April		24,614				246,144	–		
May		24,614				270,759	–		
June		30,404				301,163	–		
Total Capital expenditure	–	**301,163**	–	**109,218**					

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

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	172,356	–	396	152,822	71,815	(81,007)	-112.8%	63,676
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		–	131,966	–	396	142,233	54,986	(87,247)	-158.7%	59,264
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works			131,966		396	142,233	54,986	(87,247)	-158.7%	59,264
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	40,390	–	–	10,589	16,829	6,240	37.1%	4,412
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works			40,390			10,589	16,829	6,240	37.1%	4,412
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares								–		
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls								–		
Centres								–		
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
Purls								–		
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities								–		

Markets								–		
Stalls								–		
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares								–		
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities								–		
Outdoor Facilities								–		
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Monuments								–		
Historic Buildings								–		
Works of Art								–		
Conservation Areas								–		
Other Heritage								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		–	14,000	–	–	–	5,833	5,833	100.0%	–
Operational Buildings		–	14,000	–	–	–	5,833	5,833	100.0%	–
Municipal Offices			14,000			–	5,833	5,833	100.0%	–
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores								–		
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	23	–	–	–	10	10	100.0%	–
Servitudes								–		
Licences and Rights		–	23	–	–	–	10	10	100.0%	–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications			23			–	10	10	100.0%	–
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	584	–	–	–	244	244	100.0%	–
Computer Equipment			584			–	244	244	100.0%	–
Furniture and Office Equipment		–	166	–	–	–	69	69	100.0%	–
Furniture and Office Equipment			166			–	69	69	100.0%	–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
Transport Assets		–	10,000	–	–	6,972	4,167	(2,805)	-67.3%	2,905
Transport Assets			10,000			6,972	4,167	(2,805)	-67.3%	2,905
Libraries		–	–	–	–	–	–	–		–
Libraries								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on new assets	1	–	197,129	–	386	159,794	82,137	(77,657)	-94.5%	86,581

DC21 Ugu - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05

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
	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	104,033	–	–	–	43,347	43,347	100.0%	–
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads								–		
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		–	95,123	–	–	–	39,635	39,635	100.0%	–
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works			95,123			–	39,635	39,635	100.0%	–
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	8,910	–	–	–	3,713	3,713	100.0%	–
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works			8,910			–	3,713	3,713	100.0%	–
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares								–		
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls								–		
Centres								–		
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
Purls								–		
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities								–		
Markets								–		
Stalls								–		

Abattoirs								-		
Airports								-		
Taxi Ranks/Bus Terminals								-		
Capital Spares								-		
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Indoor Facilities								-		
Outdoor Facilities								-		
Capital Spares								-		
Heritage assets		-	-	-	-	-	-	-		-
Monuments								-		
Historic Buildings								-		
Works of Art								-		
Conservation Areas								-		
Other Heritage								-		
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
Other assets		-	-	-	-	-	-	-		-
Operational Buildings		-	-	-	-	-	-	-		-
Municipal Offices								-		
Pay/Enquiry Points								-		
Building Plan Offices								-		
Workshops								-		
Yards								-		
Stores								-		
Laboratories								-		
Training Centres								-		
Manufacturing Plant								-		
Depots								-		
Capital Spares								-		
Housing		-	-	-	-	-	-	-		-
Staff Housing								-		
Social Housing								-		
Capital Spares								-		
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets								-		
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes								-		
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications								-		
Load Settlement Software Applications								-		
Unspecified								-		
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment								-		
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment								-		
Machinery and Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment								-		
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets								-		
Libraries		-	-	-	-	-	-	-		-
Libraries								-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
Total Capital Expenditure on renewal of existing assets	1	-	104,033	-	-	-	43,347	43,347	100.0%	-

References

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

check balance - - 50,864,739 21,193,641

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

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
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	30,213	–	–	–	16,339	16,339	100.0%	6,806
Roads Infrastructure		–	6,030	–	–	–	2,513	2,513	100.0%	1,047
Roads			6,030			–	2,513	2,513	100.0%	1,047
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		–	28,070	–	–	–	11,696	11,696	100.0%	4,873
Dams and Weirs								–		
Boreholes								–		
Reservoirs			4,391			–	1,830	1,830	100.0%	762
Pump Stations								–		
Water Treatment Works			5,888			–	2,453	2,453	100.0%	1,022
Bulk Mains								–		
Distribution			13,765			–	5,735	5,735	100.0%	2,390
Distribution Points								–		
PRV Stations								–		
Capital Spares			4,026			–	1,677	1,677	100.0%	699
Sanitation Infrastructure		–	5,113	–	–	–	2,130	2,130	100.0%	888
Pump Station								–		
Reticulation			2,417			–	1,007	1,007	100.0%	420
Waste Water Treatment Works			2,696			–	1,123	1,123	100.0%	468
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares								–		
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls								–		
Centres								–		
Crèches								–		
Clinics/Care Centres								–		

Fire/Ambulance Stations								-		
Testing Stations								-		
Museums								-		
Galleries								-		
Theatres								-		
Libraries								-		
Cemeteries/Crematoria								-		
Police								-		
Purls								-		
Public Open Space								-		
Nature Reserves								-		
Public Ablution Facilities								-		
Markets								-		
Stalls								-		
Abattoirs								-		
Airports								-		
Taxi Ranks/Bus Terminals								-		
Capital Spares								-		
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Indoor Facilities								-		
Outdoor Facilities								-		
Capital Spares								-		
Heritage assets		-	-	-	-	-	-	-		-
Monuments								-		
Historic Buildings								-		
Works of Art								-		
Conservation Areas								-		
Other Heritage								-		
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property								-		
Unimproved Property								-		
Other assets		-	8,385	-	-	-	3,494	3,494	100.0%	1,456
Operational Buildings		-	8,385	-	-	-	3,494	3,494	100.0%	1,456
Municipal Offices			6,470			-	2,696	2,696	100.0%	1,123
Pay/Enquiry Points								-		
Building Plan Offices								-		
Workshops			1,915			-	798	798	100.0%	332
Yards								-		
Stores								-		
Laboratories								-		
Training Centres								-		
Manufacturing Plant								-		
Depots								-		
Capital Spares								-		
Housing		-	-	-	-	-	-	-		-
Staff Housing								-		
Social Housing								-		
Capital Spares								-		
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets								-		
Intangible Assets		-	1,206	-	-	-	503	503	100.0%	209
Servitudes								-		
Licences and Rights		-	1,206	-	-	-	503	503	100.0%	209
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications			1,206			-	503	503	100.0%	209
Load Settlement Software Applications								-		
Unspecified								-		
Computer Equipment		-	224	-	-	-	93	93	100.0%	39
Computer Equipment			224			-	93	93	100.0%	39
Furniture and Office Equipment		-	398	-	-	-	166	166	100.0%	69
Furniture and Office Equipment			398			-	166	166	100.0%	69
Machinery and Equipment		-	12,723	-	-	-	5,301	5,301	100.0%	2,209
Machinery and Equipment			12,723			-	5,301	5,301	100.0%	2,209
Transport Assets		-	16,639	-	-	-	6,933	6,933	100.0%	2,889
Transport Assets			16,639			-	6,933	6,933	100.0%	2,889
Libraries		-	-	-	-	-	-	-		-
Libraries								-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
Total Repairs and Maintenance Expenditure	1	-	78,788	-	-	-	32,828	32,828	100.0%	13,678

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

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								%	
Depreciation by Asset Class/Sub-class										
Infrastructure		–	56,428	–	–	–	23,511	23,511	100.0%	–
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads								–		
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		–	50,894	–	–	–	21,206	21,206	100.0%	–
Dams and Weirs				–				–		
Boreholes								–		
Reservoirs			30,563			–	12,735	12,735	100.0%	–
Pump Stations								–		
Water Treatment Works			15,005			–	6,252	6,252	100.0%	–
Bulk Mains								–		
Distribution			5,326			–	2,219	2,219	100.0%	–
Distribution Points								–		
PRV Stations								–		
Capital Spares				–				–		
Sanitation Infrastructure		–	5,532	–	–	–	2,305	2,305	100.0%	–
Pump Station				–				–		
Reticulation			187			–	78	78	100.0%	–
Waste Water Treatment Works			5,345			–	2,227	2,227	100.0%	–
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares								–		
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls								–		
Centres								–		
Crèches								–		
Clinics/Care Centres								–		

Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
Purls								–		
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities								–		
Markets								–		
Stalls								–		
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares								–		
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities								–		
Outdoor Facilities								–		
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Monuments								–		
Historic Buildings								–		
Works of Art								–		
Conservation Areas								–		
Other Heritage								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		–	**208**	–	–	–	**87**	**87**	**100.0%**	–
Operational Buildings		–	208	–	–	–	87	87	100.0%	–
Municipal Offices			198			–	83	83	100.0%	–
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores			10			–	4	4	100.0%	–
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	**304**	–	–	–	**127**	**127**	100.0%	–
Servitudes								–		
Licences and Rights		–	304	–	–	–	127	127	100.0%	–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications			304			–	127	127	100.0%	–
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	**289**	–	–	–	**120**	**120**	100.0%	–
Computer Equipment			289			–	120	120	100.0%	–
Furniture and Office Equipment		–	**480**	–	–	–	–	–		–
Furniture and Office Equipment			480			–		–		
Machinery and Equipment		–	**229**	–	–	–	**95**	**95**	100.0%	–
Machinery and Equipment			229			–	95	95	100.0%	–
Transport Assets		–	**365**	–	–	–	**152**	**152**	100.0%	–
Transport Assets			365			–	152	152	100.0%	–
Libraries		–	–	–	–	–	–	–		–
Libraries								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Depreciation	1	–	**58,301**	–	–	–	**24,092**	**24,092**	**100.0%**	–

Ugu District Municipality

Quality Certificate

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

(name of municipality),hereby certify that-

(mark as appropriate)

Private & Confidential

- ☑ 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** 2018 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name DHANPALAN DEVARAJ NAIDOO

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature ____________________

Date 11 December 2018