Ugu District Municipality
Treasury Department

# CONSOLIDATED BUDGET IMPLEMENTATION REPORTS IN TERMS OF S71OF THE MFMA FOR THE PERIOD ENDED 31 OCTOBER 2015


**PREPARED BY** :SIBONGILE MBILI
GENERAL MANAGER: TREASURY


**DATE** : 16 NOVEMBER 2015

# UGU DISTRICT MUNICIPALITY

## TREASURY DEPARTMENT

Month-ended: - **31 OCTOBER 2015**

1. **EXECUTIVE SUMMARY**

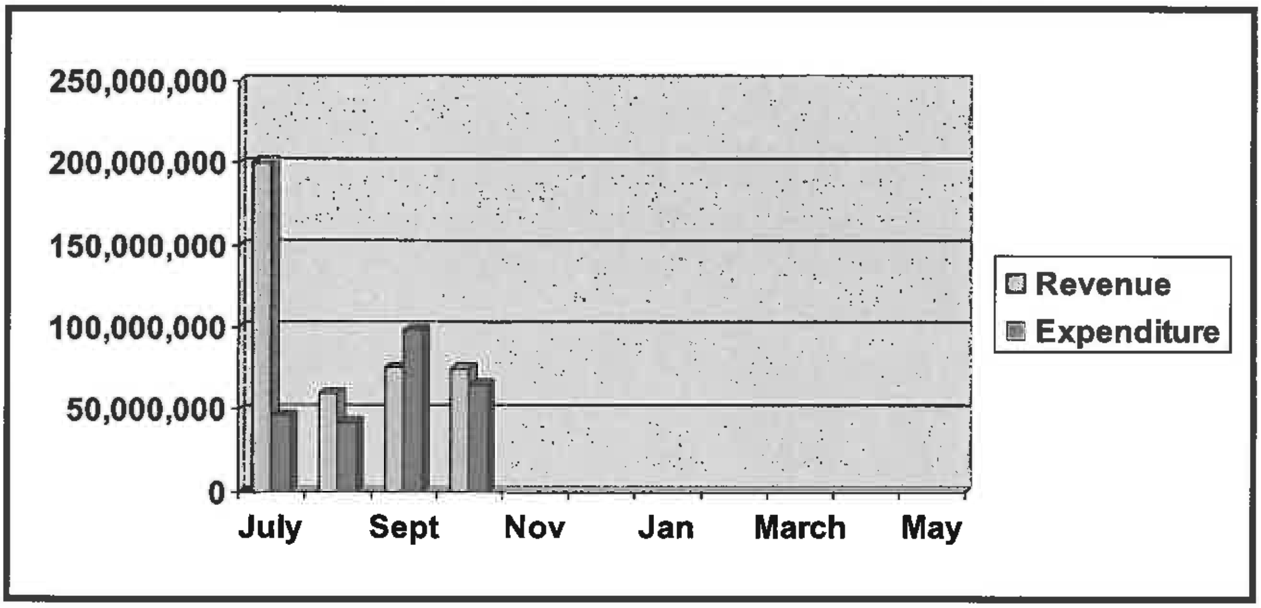
This report is based upon financial information available at the time of preparation. The provisional financial results for the month ended 31 October 2015 are summarised below.

**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 | 387 617 341 | 410 261 202 | 22 643 861 | 19.47% |
| Total Operating Expenditure | 804 588 340 | 268 196 113 | 252 021 380 | -16 174 733 | 2.01% |




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

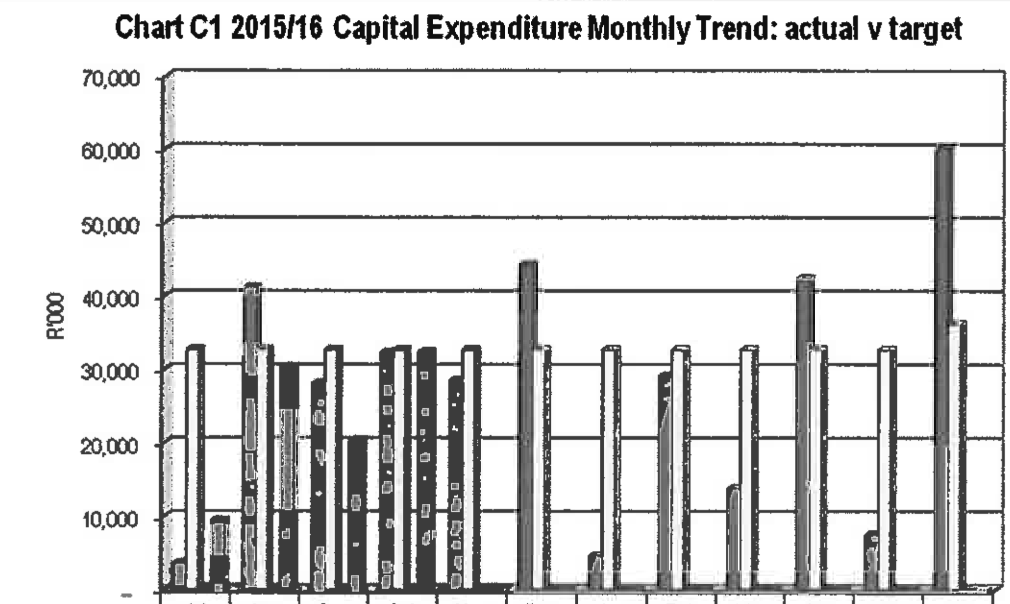
The Capital Expenditure report shown in Table C5 has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised by municipal vote. The summary report indicates the following:

| Description | Annual Budget | Year to Date Budget | Year to Date Actuals | Variance Fav (Unfav) | % Variance |
|---|---|---|---|---|---|
| Total Capital Expenditure | 396 652 920 | 132 217 640 | 92 846 605 | -39 371 035 | -9.92% |

As at the end of October 2015, the municipality had spent 23.40% 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 | - | - | - | - | - | - | - | - |

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 | 21,234,628 | 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 | 7,759,576 | 8,374,410 |
| Rental of facilities and equipment | 131,161 | 23,140 | 282,810 | 179,471 | 107,394 | 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 | 399,152 | 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 | 260,753 | 521,505 |
| Transfer receipts - operational | 155,907,578 | 730,000 | 1,512,621 | 1,024,604 | 124,940,050 | 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 | 569,843 | 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 | 155,271,396 | 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 | 129,754,900 | 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 | 81,585 | 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** | **285,107,881** | **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 | 23,084,461 | 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 | 826,349 | 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 | 157,933 | 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 | 5,290,313 | 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 | 692,617 | 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 | 1,624,665 | 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 | 7,932,490 | 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 | 16,207,468 | 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** | **55,816,296** | **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 | 23,711,895 | 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 | | 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** | **79,528,191** | **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 | 205,579,690 | -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 | 482,663,070 | 430,472,206 | 381,356,946 | 332,241,686 | 439,978,392 | 390,863,132 | 341,747,872 |
| Cash/cash equivalents at the month/year end: | **366,741,534** | **392,809,322** | **337,770,279** | **277,083,380** | **482,663,070** | **430,472,206** | **381,356,946** | **332,241,686** | **439,978,392** | **390,863,132** | **341,747,872** | **306,710,995** |

## 1.3 Bank Reconciliations

**OCT 2015**

| **Bank Account name** | Bank | | Bank statement balance | Reconciling cheques outstanding | **Reconciling items deposits not receipted** | Cash book balance |
|---|---|---|---|---|---|---|
| ACB | Absa | | 844 291.48 | | -23 935.24 | 820 356.24 |
| Salary | Absa | | 3 511 113.31 | -44 440.58 | | 3 466 672.73 |
| General | Absa | | 4 410 840.54 | -6 987 542.66 | -690 262.27 | -3 266 964.39 |
| Deposit | Absa | | 1 210 632.01 | | -1 227 150.62 | -16 518.61 |
| Primary | Absa | | 1 068.17 | | -79 495 529.56 | -79 494 461.39 |
| Ugu conditional grant acc | Absa | | 115 380 255.15 | | | 115 380 255.15 |
| Ugu Call Account | Absa | | 13 714 102.22 | | | 13 714 102.22 |
| FNB Investment | FNB-S | | 18 266.49 | | | 18 266.49 |
| Absa Investment2 | Absa-S | | 479.45 | | | 479.45 |
| Group life | Absa | | 4 174 108.46 | | | 4 174 108.46 |
| Ithala | Thala | | 734 892.40 | | | 734 892.40 |
| Mig Call | Absa | | 11 463 576.10 | | | 11 463 576.10 |
| Mig Chq | Absa | | 88 614.66 | | | 88 614.66 |
| Investec Inv | Investec | | 70 000 000.00 | | | 70 000 000.00 |
| Std Bank -Inv | Std Bank | | 45 000 000.00 | | | 45 000 000.00 |
| FNB Investment | FNB | | 60 000 000.00 | | | 60 000 000.00 |
| Nedbank Investment | Nedbank | | 35 000 000.00 | | | 35 000 000.00 |
| Ithala | Ithala | | - | | | - |
| | | | | | | 277 083 379.51 |

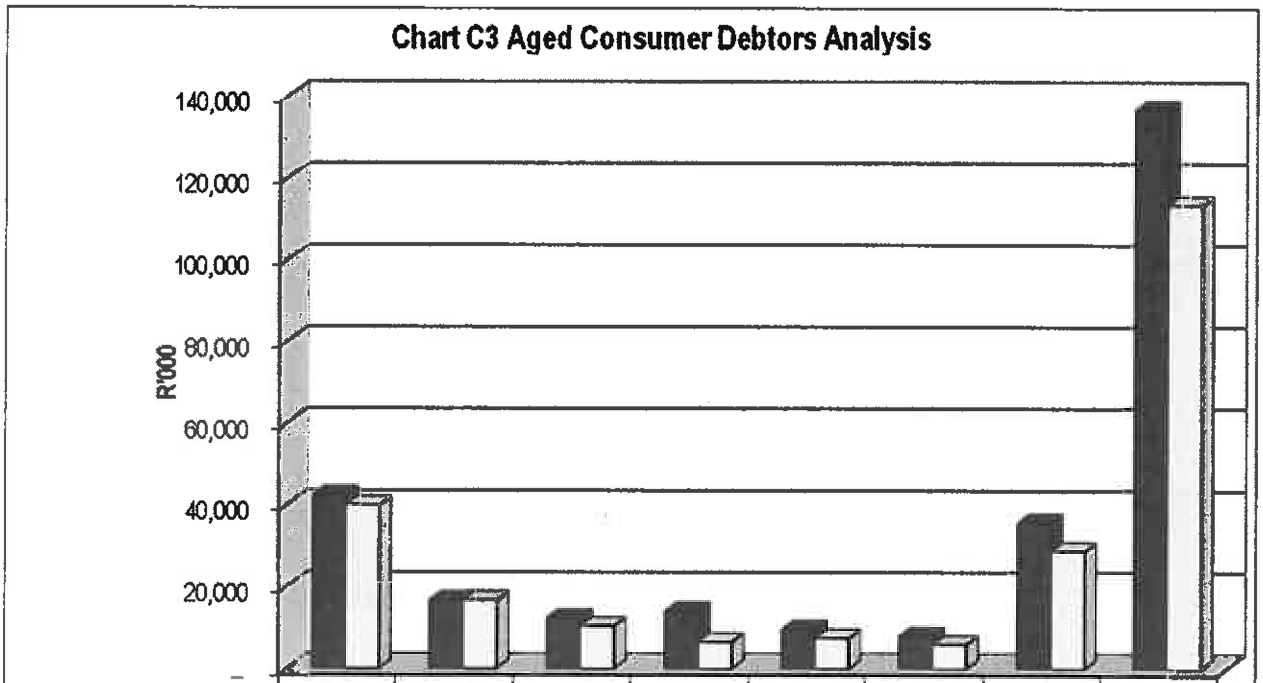
## 1.4 Outstanding Debtors

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 R276 248 920 as at the end of October 2015 which has increased by 5.08% from the September 2015 total of R262 897 457

The consumer debtors amounted to R273 238 810

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

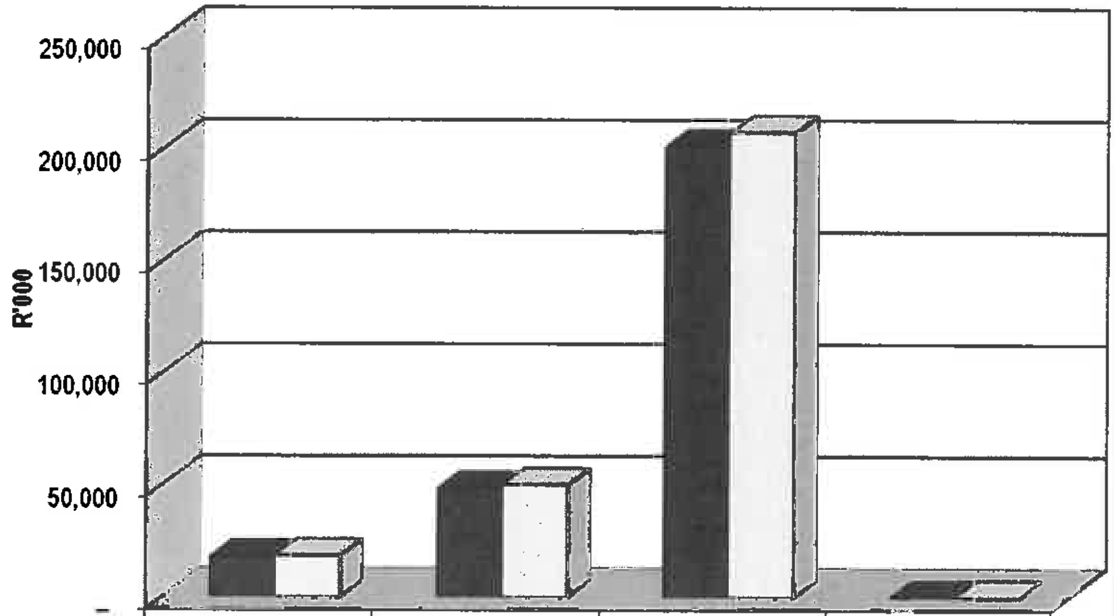
### DEBTORS AGE ANALYSIS




| | 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 | 42,474 | 16,779 | 12,435 | 14,113 | 9,743 | 8,031 | 35,809 | 136,901 |
| □ 2014/15 | 40,068 | 16,789 | 10,473 | 6,550 | 7,510 | 5,962 | 28,755 | 113,527 |

## DEBTORS BY CUSTOMER GROUP

**Chart C4 Consumer Debtors (total by Debtor Customer Category)**




| | Organs of State | Commercial | Households | Other |
|---|---|---|---|---|
| ■ 2014/15 | 17,979 | 48,658 | 201,216 | 143 |
| □ Budget Year 2015/16 | 18,535 | 50,163 | 207,439 | 147 |

**Consumer Debtors Reconciliation**

| | |
|---|---|
| Gross Opening Balance as at 31 October 2015 | 276,284,920 |
| Less Allowance for Impairment | 170,378,206 |
| Net Balance | **105, 906 ,714** |

**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 | 33,200.13 | 11,798.51 | 8,198.99 | 1,598.12 | 972.64 | 468.24 | 468.24 | 2,467.03 | 7,228.36 |
| Department of Education S20 | 19,699.27 | 8,752.28 | 6,920.51 | 4,026.48 | - | - | - | - | - |
| Department of Education S21 | 1,726,151.01 | 388,162.08 | 179,549.94 | 121,654.84 | 91,127.91 | 272,081.13 | 56,939.76 | 523,899.11 | 92,736.24 |
| Department of Health | 1,362,656.96 | 590,378.10 | 267,262.46 | 75,858.42 | 26,136.26 | 43,497.78 | 15,189.32 | 71,028.97 | 273,305.65 |
| Department of Housing | 369,568.43 | 41,043.81 | 3,085.13 | 2,981.08 | 1,971.39 | 1,961.75 | 1,961.75 | 13,619.46 | 302,944.06 |
| Department of Public Works | 2,874,631.16 | 730,337.62 | 1,189,188.43 | 14,247.06 | 10,531.50 | 20,301.16 | 8,694.74 | 186,016.31 | 715,314.34 |
| Department of Social Welfare | 64,043.03 | 9,947.18 | 9,628.21 | 1,427.68 | 1,425.42 | 1,340.61 | 1,340.61 | 8,020.44 | 30,912.88 |
| Department of Transport | 690,136.34 | 123,335.48 | 105,632.88 | 38,941.08 | 343,588.62 | 2,244.68 | 2,244.68 | 13,966.22 | 60,182.70 |
| Ezinqoleni LM | 83,217.62 | 4,864.63 | 5,028.67 | 5,028.67 | 4,681.68 | 4,730.12 | 4,079.57 | 24,791.21 | 30,013.07 |
| Harry Gwala DM | 449,842.50 | - | - | 449,842.50 | - | - | - | - | - |
| Hibiscus Coast Municipality | 4,698,618.39 | 2,016,433.46 | 1,309,538.46 | 362,522.24 | 198,380.55 | 140,989.89 | 68,073.19 | 195,777.77 | 406,902.83 |
| Telkom SA | 19,213.47 | 6,978.58 | 528.49 | 368.33 | 400.96 | 392.37 | 160.04 | 1,992.47 | 8,392.23 |
| Transnet | 146,440.50 | 94,858.07 | 14,600.44 | 1,601.74 | 996.74 | 974.86 | 963.25 | 3,869.27 | 28,576.13 |
| Umdoni LM | 1,899,586.07 | 770,627.84 | 647,251.59 | 126,217.71 | 125,723.09 | 54,302.94 | 2,946.76 | 11,600.40 | 160,915.74 |
| Umuziwabantu LM | 535,083.42 | 63,800.75 | 48,290.36 | 46,295.88 | 48,404.34 | 47,608.43 | 46,761.02 | 222,023.16 | 11,899.48 |
| Umzumbe LM | 376.71 | 79.02 | 79.02 | 79.02 | 43.06 | 37.11 | 37.11 | 22.37 | - |
| Vulamehlo LM | 12,875.93 | 5,048.96 | 5,212.97 | - | - | - | - | - | 2,614.00 |
| | **14,985,340.94** | **4,866,446.37** | **3,799,996.55** | **1,252,690.85** | **854,384.16** | **590,931.07** | **209,860.04** | **1,279,094.19** | **2,131,937.71** |

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.

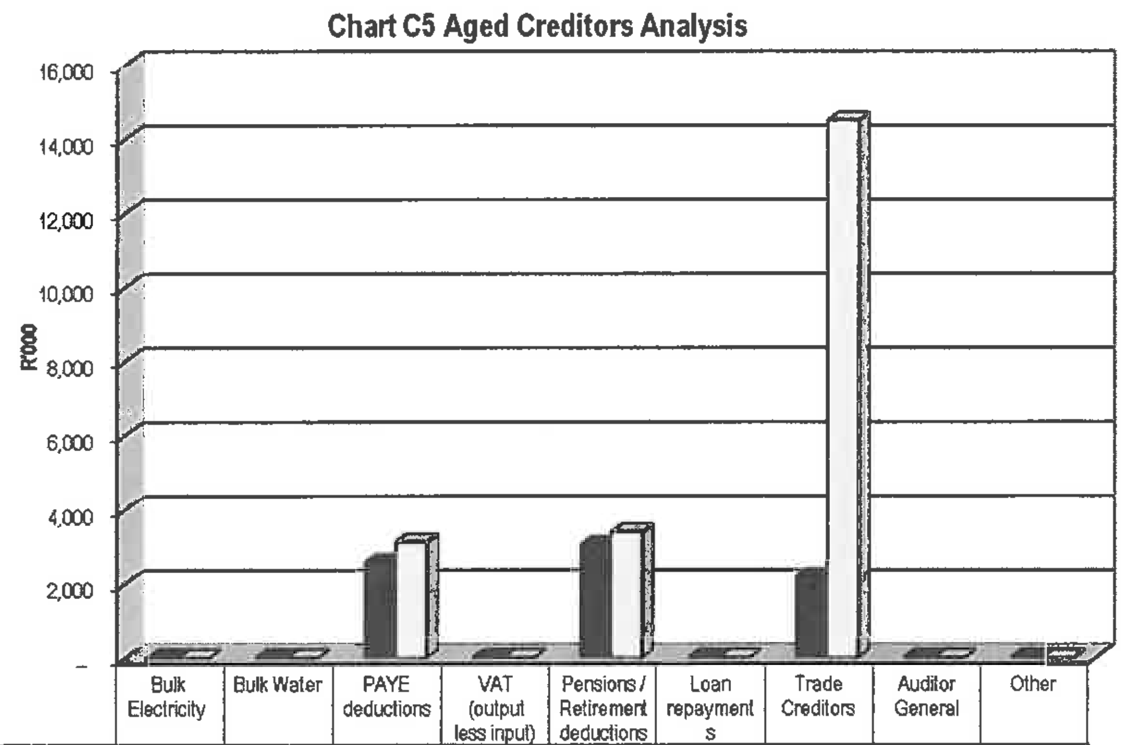
The following actions have been taken to Intensify the implementation of the credit control policy;

- 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 R21 070 929.33 as at the end of October 2015 which has increased by 115.63% from September 2015 total of R9 771 803

**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 | – | – | 2,591 | – | 3,072 | – | 2,195 | – | – |
| Budget Year 2015/16 | – | – | 3,146 | – | 3,415 | – | 14,510 | – | – |

## 1.6. Investment Portfolio

Table SC5 contains investments by maturity as at 31 October 2015 The table below shows the movement in total investments of the municipality for the month of October 2015.

| | |
|---|---|
| Total Investments at the beginning of the month | 304,483,300 |
| **Add:** Investments made | 5,222,956 |
| **Less:** Investments realised | -61,246,434 |
| Investments as at the end of the month | 248,459,821 |

| **Oct-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 | 45,000,000.00 | (10,000,000.00) | 35,000,000.00 |
| Investec | 30/60/90 day Notice | | 70,000,000.00 | - | 70,000,000.00 |
| Ithala Bank | 30/60/90 day Notice | | 10,000,000.00 | (10,000,000.00) | - |
| ABSA Bank CALL MIG | One day Notice | Daily Call Account | 37,709,999.00 | (26,246,422.90) | 11,463,576.10 |
| STD investment | 30/60/90 day Notice | | 60,000,000.00 | (15,000,000.00) | 45,000,000.00 |
| ABSA Bank CALL | One day Notice | Daily Call Account | 8,727,533.46 | 4,986,568.76 | 13,714,102.22 |
| 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 | | | 12,292,128.90 | 236,375.81 | 12,528,504.71 |
| **Municipality sub-total** | | | **304,483,299.70** | **-56,023,478.33** | **248,459,821.37** |

## 2. MONTHLY WITHDRAWALS FROM MUNICIPAL BANK ACCOUNTS

| | | |
|---|---|---|
| Computer Generated Cheques – Main Account | | 693 346.04 |
| Manual Cheque Book – Main Account | | 16 130.38 |
| Salary Cheques | | 246 667.64 |
| MIG | | 26 428 320.03 |
| Group Life Scheme Cheques | | 0.00 |
| Electronic Fund Transfers | Main Account | 42 558 249.50 |
| | Salary Account | 19 598 828.77 |
| **Total** | | **89 541 542.36** |

## 3. UGU FRESH PRODUCE MARKET

**STATEMENT OF FINANCIAL PERFORMANCE - 31 October 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 | 200,000 | 120,937 | 462,669 | -262,669 | -131.33% |
| | **600,000** | **200,000** | **120,937** | **462,669** | **-262,669** | **-131.33%** |
| | | | | | | |
| **Operating Expenditure** | | | | | | |
| Repairs & Maintanance | 150,000 | 50,000 | 0 | 0 | 50,000 | 100.00% |
| Interest Paid | 20,981 | 6,994 | 0 | 0 | 6,994 | 100.00% |
| Electricity | 861,275 | 287,092 | 103,449 | 400,553 | -113,461 | -39.52% |
| | **1,032,256** | **344,085** | **103,449** | **400,553** | **-113,461** | **-39.52%** |

## 4. UGU SPORTS AND LEISURE CENTRE

**STATEMENT OF FINANCIAL PERFOMANCE - 31 October 2015**

| DESCRIPTION | Annual Budget | YTD BUDGET | MONTHLY ACTUAL | YTD ACTUAL | YTD VARIANCE (R) |
|---|---|---|---|---|---|
| **Operating Revenue By Source** | | | | | |
| Rentals of Facilities | 180,000 | 60,000 | 20,000 | 80,000 | 20,000 |
| | **180,000** | **60,000** | **20,000** | **80,000** | **20,000** |
| | | | | | |
| | | | | | |

**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 |
| | | **152,000.00** | **132,000.00** | **20,000.00** |

## 5. SUMMARY OF UNIFORM FINANCIAL RATIOS, FORMULAE AND NORMS

### 5.1 FINANCIAL POSITION

A. Asset Management

| | RATIO | FORMULA | CURRENT STATUS | NORM |
|---|---|---|---|---|
| 1 | Capital Expenditure to Total Expenditure | Total Capital Expenditure / Total Expenditure (Total Operating Expenditure + Capital Expenditure) x 100 | 21.16% | 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 | 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 | 2.91% | 8.00% |

B. Debtors Management

| | RATIO | FORMULA | CURRENT STATUS | NORM |
|---|---|---|---|---|
| 1 | Collection Ratio | (Gross Debtors Closing Balance + Billed Revenue – Gross Debtors Opening balance + Bad Debt Written off) / Billed Revenue x 100 | 82.20% | 95.00% |
| 2 | Bad Debts Written off as a % of Provision for Bad Debt | Bad Debt Written off / Provision for Bad x 100 | 0.00% | 100.00% |

C. Liquidity Management

| | RATIO | FORMULA | 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) | 30 months | 1 – 3 months |
| 2 | Current Ratio | Current Assets / Current Liabilities | 2.67 : 1 | 1.5 : 1 – 2 : 1 |

D. Liability Management

| | RATIO | FORMULA | 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 | 3.02% | 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 | 67.32% | 45.00% |

## 5.2 FINANCIAL PERFORMANCE

### A. Efficiency

| | RATIO | FORMULA | CURRENT STATUS | NORM |
|---|---|---|---|---|
| 1 | Net Operating Surplus Margin | ((Total Operating Revenue – Total Operating Expenditure) / Total Operating Revenue) x 100 | 47.50% | = OR > 0.00% |
| 2 | Net Surplus / Deficit – Water | ((Total Water Revenue - Total Water Expenditure) / Total Water Revenue) x 100 | -45.81% | = OR > 0.00% |
| 3 | Net Surplus / Deficit – Sanitation | ((Total Sanitation Revenue - Total Sanitation Expenditure) / Total Sanitation Revenue) x 100 | 29.81% | = OR > 0.00% |

### B. Distribution Losses

| | RATIO | FORMULA | 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) X 100 | 17.02% | 15.00% - 30.00% |

### C. Revenue Management

| | RATIO | FORMULA | 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 | 0.06% | None |
| 2 | Revenue Growth % | ((Period under review's Total Revenue – previous period Total Revenue) / Previous period Total Revenue) x 100 | 18.33% | = 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 | 13.20% | = CPI (6.00%) |

D. Expenditure Management

| | RATIO | FORMULA | CURRENT STATUS | NORM |
|---|---|---|---|---|
| 1 | Creditors Payment period (Trade Creditors) | Trade Creditors Outstanding / Credit Purchases (Operating and Capital) x 365 days | 20 days | 30 days |
| 2 | Irregular; Fruitless ; Wasteful and Unauthorised Expenditure / Total Operating Expenditure | ((Irregular; Fruitless ; Wasteful and Unauthorised Expenditure) / Total Operating Expenditure) 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 | 42.59% | 25.00% - 40.00% |
| 4 | Contracted Services as a % of Total Operating Expenditure | Contracted Services / Total Operating Expenditure x 100 | 2.75% | 2.00% - 5.00% |

E. Grant Dependency

| | RATIO | FORMULA | 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 | 11.40% | 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 | 11.40% | = CPI (12.00%) |

5.3 BUDGET IMPLEMENTATION

| | RATIO | FORMULA | CURRENT STATUS | NORM |
|---|---|---|---|---|
| 1 | Capital Expenditure Budget Implementation Indicator | Actual Capital Expenditure / Budget Capital Expenditure x 100 | 53.31% | 95.00% - 100.00% |
| 2 | Operating Expenditure Budget Implementation Indicator | Total Operating Expenditure / Budget Operating Expenditure x 100 | 115.21% | 95.00% - 100.00% |
| 3 | Operating Revenue Budget Implementation Indicator | Actual Operating Revenue / Budget Operating Revenue x 100 | 83.60% | 95.00% - 100.00% |
| 4 | Service Charges Revenue Budget Implementation Indicator | Actual Service Charges Revenue / Budget Service Revenue x 100 | 21.00% | 95% - 100% |

**<u>REPORT PREPARED BY</u>:**

**SIBONGILE MBILI**
**GENERAL MANAGER: TREASURY**

**DATE**

## DC21 Ugu - Contact Information

| A. GENERAL INFORMATION | | | |
|---|---|---|---|
| Municipality | DC21 Ugu | | Set name on 'Instructions' sheet |
| Grade | | 3 | *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 | 039 685 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 | 726506210 |
| 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 Monthly Budget Statement Summary - M04 October

| 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 | – | 36,557 | 121,798 | 135,954 | (14,155) | -10% | 40,599 |
| Investment revenue | – | 5,506 | – | 2,161 | 5,694 | 1,835 | 3,859 | 210% | 1,898 |
| Transfers recognised - operational | – | 381,544 | – | 796 | 158,750 | 127,181 | 31,569 | 25% | 52,917 |
| Other own revenue | – | 12,943 | – | 1,054 | 643 | 4,314 | (3,672) | -85% | 214 |
| **Total Revenue (excluding capital transfers and contributions)** | **–** | **807,854** | **–** | **40,568** | **286,886** | **269,285** | **17,601** | **7%** | **95,629** |
| Employee costs | – | 290,324 | – | 22,836 | 94,037 | 96,775 | (2,738) | -3% | 31,346 |
| Remuneration of Councillors | – | 9,916 | – | 728 | 3,002 | 3,305 | (303) | -9% | 1,001 |
| Depreciation & asset impairment | – | 70,285 | – | 14,209 | 56,440 | 23,428 | 33,012 | 141% | 18,813 |
| Finance charges | – | 18,952 | – | 359 | 2,419 | 6,317 | (3,898) | -62% | 806 |
| Materials and bulk purchases | – | 78,322 | – | 5,677 | 16,859 | 26,107 | (9,248) | -35% | 5,620 |
| Transfers and grants | – | 95,190 | – | 3,207 | 16,502 | 31,730 | (15,228) | -48% | 5,501 |
| Other expenditure | – | 241,600 | – | 17,936 | 62,762 | 80,533 | (17,771) | -22% | 20,921 |
| **Total Expenditure** | **–** | **804,588** | **–** | **64,952** | **252,021** | **268,196** | **(16,175)** | **-6%** | **84,007** |
| **lus/(Deficit)** | **–** | **3,265** | **–** | **(24,384)** | **34,865** | **1,088** | **33,776** | **3103%** | **11,622** |
| Transfers recognised - capital | – | 354,998 | – | 34,077 | 95,567 | 118,333 | (22,765) | -19% | 31,856 |
| Contributions & Contributed assets | – | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | **–** | **358,264** | **–** | **9,693** | **130,432** | **119,421** | **11,011** | **9%** | **43,477** |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | | – |
| **Surplus/ (Deficit) for the year** | **–** | **358,264** | **–** | **9,693** | **130,432** | **119,421** | **11,011** | **9%** | **43,477** |
| **Capital expenditure & funds sources** | | | | | | | | | |
| **Capital expenditure** | **–** | **396,653** | **–** | **32,471** | **92,847** | **132,218** | **(39,371)** | **-30%** | **30,949** |
| Capital transfers recognised | – | 354,998 | – | 31,754 | 91,081 | 118,333 | (27,252) | -23% | 30,360 |
| Public contributions & donations | – | – | – | – | – | – | – | | – |
| Borrowing | – | – | – | – | – | – | – | | – |
| Internally generated funds | – | 41,655 | – | 717 | 1,766 | 13,885 | (12,119) | -87% | 589 |
| **Total sources of capital funds** | **–** | **396,653** | **–** | **32,471** | **92,847** | **132,218** | **(39,371)** | **-30%** | **30,949** |
| **Financial position** | | | | | | | | | |
| Total current assets | – | 324,932 | – | | 518,348 | | | | 172,783 |
| Total non current assets | – | 2,614,398 | – | | 4,240,244 | | | | 1,413,415 |
| Total current liabilities | – | 127,811 | – | | 388,607 | | | | 129,536 |
| Total non current liabilities | – | 162,759 | – | | 166,686 | | | | 55,562 |
| **munity wealth/Equity** | **–** | **2,648,760** | **–** | | **4,203,299** | | | | **1,401,100** |
| **Cash flows** | | | | | | | | | |
| Net cash from (used) operating | – | 399,635 | – | (23,395) | 200,319 | 133,212 | (67,108) | -50% | 66,773 |
| Net cash from (used) investing | – | (337,894) | – | (36,773) | (117,626) | (112,631) | 4,994 | -4% | (39,209) |
| Net cash from (used) financing | – | (17,775) | – | (519) | (3,696) | (5,925) | (2,229) | 38% | (1,232) |
| **Cash/cash equivalents at the month/year end** | **–** | **43,965** | **–** | **–** | **277,083** | **14,655** | **(262,428)** | **-1791%** | **224,418** |

| 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 | 42,474 | 16,779 | 12,435 | 14,113 | 9,743 | 8,031 | 35,809 | 136,901 | 276,285 |
| **Creditors Age Analysis** | | | | | | | | | |
| Total Creditors | 20,863 | 5 | 20 | 40 | 143 | – | – | – | 21,071 |

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M04 October

| 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** | – | **2,300** | **157,424** | **53,607** | 103,818 | 194% | **52,475** |
| Executive and council | | – | 2,076 | – | 175 | 676 | 692 | (16) | -2% | 225 |
| Budget and treasury office | | – | 157,796 | – | 2,125 | 156,747 | 52,599 | 104,148 | 198% | 52,249 |
| Corporate services | | – | 948 | – | 0 | 1 | 316 | (315) | -100% | 0 |
| ***Community and public safety*** | | – | **6,942** | – | **20** | **80** | **2,314** | (2,234) | -97% | **27** |
| Community and social services | | – | – | – | – | – | – | – | | – |
| Sport and recreation | | – | 180 | – | 20 | 80 | 60 | 20 | 33% | 27 |
| Public safety | | – | 6,762 | – | – | – | 2,254 | (2,254) | -100% | – |
| Housing | | – | – | – | – | – | – | – | | – |
| Health | | – | – | – | – | – | – | – | | – |
| ***Economic and environmental services*** | | – | **49,982** | – | **26,526** | **102,731** | **16,661** | 86,070 | 517% | **34,244** |
| Planning and development | | – | 33,015 | – | 26,526 | 102,731 | 11,005 | 91,726 | 833% | 34,244 |
| Road transport | | – | – | – | – | – | – | – | | – |
| Environmental protection | | – | 16,967 | – | – | – | 5,656 | (5,656) | -100% | – |
| ***Trading services*** | | – | **944,509** | – | **45,678** | **149,564** | **314,836** | (165,273) | -52% | **49,855** |
| Electricity | | – | – | – | – | – | – | – | | – |
| Water | | – | 830,652 | – | 36,757 | 116,822 | 276,884 | (160,062) | -58% | 38,941 |
| Waste water management | | – | 113,856 | – | 8,922 | 32,742 | 37,952 | (5,210) | -14% | 10,914 |
| Waste management | | – | – | – | – | – | – | – | | – |
| ***Other*** | 4 | – | **600** | – | **121** | **463** | **200** | **263** | **131%** | **154** |
| **Total Revenue - Standard** | 2 | – | **1,162,852** | – | **74,646** | **410,261** | **387,617** | **22,644** | **6%** | **136,754** |
| **Expenditure - Standard** | | | | | | | | | | |
| ***Governance and administration*** | | – | **161,722** | – | **15,825** | **54,137** | **53,907** | 229 | 0% | **18,046** |
| Executive and council | | – | 51,441 | – | 3,364 | 14,096 | 17,147 | (3,051) | -18% | 4,699 |
| Budget and treasury office | | – | 30,315 | – | 2,438 | 10,599 | 10,105 | 494 | 5% | 3,533 |
| Corporate services | | – | 79,966 | – | 10,022 | 29,441 | 26,655 | 2,786 | 10% | 9,814 |
| ***Community and public safety*** | | – | **3,736** | – | **32** | **1,418** | **1,245** | 173 | 14% | **473** |
| Community and social services | | – | – | – | – | – | – | – | | – |
| Sport and recreation | | – | – | – | – | – | – | – | | – |
| Public safety | | – | 3,736 | – | 32 | 1,418 | 1,245 | 173 | 14% | 473 |
| Housing | | – | – | – | – | – | – | – | | – |
| Health | | – | – | – | – | – | – | – | | – |
| ***Economic and environmental services*** | | – | **64,891** | – | **4,016** | **18,906** | **21,630** | (2,725) | -13% | **6,302** |
| Planning and development | | – | 47,624 | – | 2,719 | 13,829 | 15,875 | (2,045) | -13% | 4,610 |
| Road transport | | – | – | – | – | – | – | – | | – |
| Environmental protection | | – | 17,267 | – | 1,297 | 5,076 | 5,756 | (679) | -12% | 1,692 |
| ***Trading services*** | | – | **573,207** | – | **44,977** | **177,160** | **191,069** | (13,909) | -7% | **59,053** |
| Electricity | | – | – | – | – | – | – | – | | – |
| Water | | – | 485,665 | – | 39,940 | 155,930 | 161,888 | (5,958) | -4% | 51,977 |
| Waste water management | | – | 87,542 | – | 5,037 | 21,230 | 29,181 | (7,951) | -27% | 7,077 |
| Waste management | | – | – | – | – | – | – | – | | – |
| ***Other*** | | – | **1,032** | – | **103** | **401** | **344** | **56** | **16%** | **134** |
| **Total Expenditure - Standard** | 3 | – | **804,588** | – | **64,952** | **252,021** | **268,196** | **(16,175)** | **-6%** | **84,007** |
| **Surplus/ (Deficit) for the year** | | – | **358,264** | – | **9,693** | **158,240** | **119,421** | **38,819** | **33%** | **52,747** |

## DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

| 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 | – | 175 | 676 | 692 | (16) | -2.3% | 225 |
| Vote 2 - Finance and Admin | | – | 158,744 | – | 2,125 | 156,748 | 52,915 | 103,833 | 196.2% | 52,249 |
| Vote 3 - Infrustructure & Development | | – | 33,015 | – | 26,526 | 102,731 | 11,005 | 91,726 | 833.5% | 34,244 |
| Vote 4 - Water | | – | 830,652 | – | 36,757 | 116,822 | 276,884 | (160,062) | -57.8% | 38,941 |
| Vote 5 - Waste Water | | – | 113,856 | – | 8,922 | 32,742 | 37,952 | (5,210) | -13.7% | 10,914 |
| Vote 6 - Environmental Protecction | | – | 16,967 | – | – | – | 5,656 | (5,656) | -100.0% | – |
| Vote 7 - Public Safety | | – | 6,762 | – | – | – | 2,254 | (2,254) | -100.0% | – |
| Vote 8 - Other | | – | 600 | – | 121 | 463 | 200 | 263 | 131.3% | 154 |
| Vote 9 - Sports and Recreation | | – | 180 | – | 20 | 80 | 60 | 20 | 33.3% | 27 |
| 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 | – | **1,162,852** | – | **74,646** | **410,261** | **387,617** | **22,644** | **5.8%** | **136,754** |
| **Expenditure by Vote** | 1 | | | | | | | | | |
| Vote 1 - Executive & Council | | – | 51,441 | – | 3,364 | 14,096 | 17,147 | (3,051) | -17.8% | 4,699 |
| Vote 2 - Finance and Admin | | – | 110,281 | – | 12,460 | 40,041 | 36,760 | 3,280 | 8.9% | 13,347 |
| Vote 3 - Infrustructure & Development | | – | 47,624 | – | 2,719 | 13,829 | 15,875 | (2,045) | -12.9% | 4,610 |
| Vote 4 - Water | | – | 485,665 | – | 39,940 | 155,930 | 161,888 | (5,958) | -3.7% | 51,977 |
| Vote 5 - Waste Water | | – | 87,542 | – | 5,037 | 21,230 | 29,181 | (7,951) | -27.2% | 7,077 |
| Vote 6 - Environmental Protecction | | – | 17,267 | – | 1,297 | 5,076 | 5,756 | (679) | -11.8% | 1,692 |
| Vote 7 - Public Safety | | – | 3,736 | – | 32 | 1,418 | 1,245 | 173 | 13.9% | 473 |
| Vote 8 - Other | | – | 1,032 | – | 103 | 401 | 344 | 56 | 16.4% | 134 |
| 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** | – | **64,952** | **252,021** | **268,196** | **(16,175)** | **-6.0%** | **84,007** |
| **Surplus/ (Deficit) for the year** | 2 | – | **358,264** | – | **9,693** | **158,240** | **119,421** | **38,819** | **32.5%** | **52,747** |

## DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

| 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 | | 27,664 | 86,376 | 100,250 | (13,874) | -14% | 28,792 |
| Service charges - sanitation revenue | | | 107,110 | | 8,894 | 35,422 | 35,703 | (281) | -1% | 11,807 |
| Service charges - refuse revenue | | | – | | | | | – | | |
| Service charges - other | | | | | | | | – | | |
| Rental of facilities and equipment | | | 1,485 | | 164 | 645 | 495 | 150 | 30% | 215 |
| Interest earned - external investments | | | 5,506 | | 2,161 | 5,694 | 1,835 | 3,859 | 210% | 1,898 |
| Interest earned - outstanding debtors | | | 3,597 | | 262 | 956 | 1,199 | (242) | -20% | 319 |
| Dividends received | | | | | | | | – | | |
| Fines | | | | | | | | – | | |
| Licences and permits | | | | | | | | – | | |
| Agency services | | | | | | | | – | | |
| Transfers recognised - operational | | | 381,544 | | 796 | 158,750 | 127,181 | 31,569 | 25% | 52,917 |
| Other revenue | | | 7,862 | | 627 | (959) | 2,621 | (3,579) | -137% | (320) |
| Gains on disposal of PPE | | | | | | | | – | | |
| **Total Revenue (excluding capital transfers and contributions)** | | – | **807,854** | – | **40,568** | **286,886** | **269,285** | **17,601** | **7%** | **95,629** |
| **Expenditure By Type** | | | | | | | | | | |
| Employee related costs | | | 290,324 | | 22,836 | 94,037 | 96,775 | (2,738) | -3% | 31,346 |
| Remuneration of councillors | | | 9,916 | | 728 | 3,002 | 3,305 | (303) | -9% | 1,001 |
| Debt impairment | | | 23,072 | | | – | 7,691 | (7,691) | -100% | – |
| Depreciation & asset impairment | | | 70,285 | | 14,209 | 56,440 | 23,428 | 33,012 | 141% | 18,813 |
| Finance charges | | | 18,952 | | 359 | 2,419 | 6,317 | (3,898) | -62% | 806 |
| Bulk purchases | | | 69,255 | | 5,257 | 15,897 | 23,085 | (7,188) | -31% | 5,299 |
| Other materials | | | 9,067 | | 420 | 962 | 3,022 | (2,060) | -68% | 321 |
| Contracted services | | | 22,337 | | 2,222 | 7,024 | 7,446 | (421) | -6% | 2,341 |
| Transfers and grants | | | 95,190 | | 3,207 | 16,502 | 31,730 | (15,228) | -48% | 5,501 |
| Other expenditure | | | 196,191 | | 15,714 | 55,738 | 65,397 | (9,659) | -15% | 18,579 |
| Loss on disposal of PPE | | | | | | | | – | | |
| **Total Expenditure** | | – | **804,588** | – | **64,952** | **252,021** | **268,196** | **(16,175)** | **-6%** | **84,007** |
| **Surplus/(Deficit)** | | – | **3,265** | – | **(24,384)** | **34,865** | **1,088** | **33,776** | **0** | **11,622** |
| Transfers recognised - capital | | | 354,998 | | 34,077 | 95,567 | 118,333 | (22,765) | **(0)** | 31,856 |
| Contributions recognised - capital | | | | | | | | – | | |
| Contributed assets | | | | | | | | – | | |
| **Surplus/(Deficit) after capital transfers & contributions** | | – | **358,264** | – | **9,693** | **130,432** | **119,421** | | | **43,477** |
| Taxation | | | | | | | | – | | |
| **Surplus/(Deficit) after taxation** | | – | **358,264** | – | **9,693** | **130,432** | **119,421** | | | **43,477** |
| Attributable to minorities | | | | | | | | | | |
| **Surplus/(Deficit) attributable to municipality** | | – | **358,264** | – | **9,693** | **130,432** | **119,421** | | | **43,477** |
| Share of surplus/ (deficit) of associate | | | | | | | | | | |
| **Surplus/ (Deficit) for the year** | | – | **358,264** | – | **9,693** | **130,432** | **119,421** | | | **43,477** |

## DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M04 October

| 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 - Finance and Admin | | – | – | – | – | – | – | – | | – |
| Vote 3 - Infrastructure & 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 | – | – | – | 352 | (352) | -100% | – |
| Vote 2 - Finance and Admin | | – | 26,320 | – | 580 | 1,618 | 8,773 | (7,155) | -82% | 539 |
| Vote 3 - Infrastructure & Development | | – | 680 | – | 137 | 148 | 227 | (79) | -35% | 49 |
| Vote 4 - Water | | – | 308,829 | – | 27,384 | 79,900 | 102,943 | (23,043) | -22% | 26,633 |
| Vote 5 - Waste Water | | – | 56,769 | – | 4,370 | 11,181 | 18,923 | (7,742) | -41% | 3,727 |
| Vote 6 - Environmental Protecction | | – | – | – | – | – | – | – | | – |
| Vote 7 - Public Safety | | – | 3,000 | – | – | – | 1,000 | (1,000) | -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 | – | 32,471 | 92,847 | 132,218 | (39,371) | -30% | 30,949 |
| Total Capital Expenditure | | – | 396,653 | – | 32,471 | 92,847 | 132,218 | (39,371) | -30% | 30,949 |
| Capital Expenditure - Standard Classification | | | | | | | | | | |
| *Governance and administration* | | – | 27,375 | – | 580 | 1,618 | 9,125 | (7,507) | -82% | 539 |
| Executive and council | | | 1 055 | | – | – | 352 | (352) | -100% | – |
| Budget and treasury office | | | 20 | | – | – | 7 | (7) | -100% | – |
| Corporate services | | | 26,300 | | 580 | 1 618 | 8 737 | (7,149) | -82% | 539 |
| *Community and public safety* | | – | 3,000 | – | – | – | 1,000 | (1,000) | -100% | – |
| Community and social services | | | | | | | | – | | |
| Sport and recreation | | | – | | | | | – | | |
| Public safety | | | 3 000 | | – | – | 1,000 | (1,000) | -100% | – |
| Housing | | | | | | | | – | | |
| Health | | | | | | | | – | | |
| *Economic and environmental services* | | – | 680 | – | 137 | 148 | 227 | (79) | -35% | 49 |
| Planning and development | | | 680 | | 137 | 148 | 227 | (79) | -35% | 49 |
| Road transport | | | | | | | | – | | |
| Environmental protection | | | | | | | | – | | |
| *Trading services* | | – | 365,598 | – | 31,754 | 91,081 | 121,866 | (30,765) | -25% | 30,360 |
| Electricity | | | | | | | | – | | |
| Water | | | 308 829 | | 27 384 | 79 900 | 102 943 | (23,043) | -22% | 26,633 |
| Waste water management | | | 56.769 | | 4 370 | 11,181 | 18,923 | (7,742) | -41% | 3,727 |
| Waste management | | | | | | | | – | | |
| *Other* | | | | | | | | – | | |
| Total Capital Expenditure - Standard Classification | 3 | – | 396,653 | – | 32,471 | 92,847 | 132,218 | (39,371) | -30% | 30,949 |
| Funded by: | | | | | | | | | | |
| National Government | | | 354 998 | | 31,754 | 91 081 | 118 333 | (27,252) | -23% | 30,360 |
| Provincial Government | | | | | | | | – | | |
| District Municipality | | | | | | | | – | | |
| Other transfers and grants | | | | | | | | – | | |
| Transfers recognised - capital | | – | 354,998 | – | 31,754 | 91,081 | 118,333 | (27,252) | -23% | 30,360 |
| Public contributions & donations | 5 | | | | | | | – | | |
| Borrowing | 6 | | | | | | | – | | |
| Internally generated funds | | | 41,655 | | 717 | 1 766 | 13,885 | (12,119) | -87% | 589 |
| Total Capital Funding | | – | 396,653 | – | 32,471 | 92,847 | 132,218 | (39,371) | -30% | 30,949 |

*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 Monthly Budget Statement - Financial Position - M04 October

| 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 | | 120,452 | 40,151 |
| Call investment deposits | | | 21,901 | | 235,675 | 78,558 |
| Consumer debtors | | | 75,878 | | 122,274 | 40,758 |
| Other debtors | | | 5,373 | | 23,943 | 7,981 |
| Current portion of long-term receivables | | | 57 | | 52 | 17 |
| Inventory | | | 9,053 | | 15,953 | 5,318 |
| **Total current assets** | | – | 324,932 | – | 518,348 | 172,783 |
| **Non current assets** | | | | | | |
| Long-term receivables | | | 136 | | 309 | 103 |
| Investments | | | | | | – |
| Investment property | | | 22,500 | | 29,451 | 9,817 |
| Investments in Associate | | | | | | – |
| Property, plant and equipment | | | 2,579,253 | | 4,202,759 | 1,400,920 |
| Agricultural | | | | | | – |
| Biological assets | | | | | | – |
| Intangible assets | | | 12,509 | | 7,725 | 2,575 |
| Other non-current assets | | | | | | – |
| **Total non current assets** | | – | 2,614,398 | – | 4,240,244 | 1,413,415 |
| **TOTAL ASSETS** | | – | 2,939,330 | – | 4,758,592 | 1,586,197 |
| **LIABILITIES** | | | | | | |
| **Current liabilities** | | | | | | |
| Bank overdraft | | | | | 79,292 | 26,431 |
| Borrowing | | | 17,816 | | 21,979 | 7,326 |
| Consumer deposits | | | 20,559 | | 20,199 | 6,733 |
| Trade and other payables | | | 87,319 | | 265,321 | 88,440 |
| Provisions | | | 2,116 | | 1,816 | 605 |
| **Total current liabilities** | | – | 127,811 | – | 388,607 | 129,536 |
| **Non current liabilities** | | | | | | |
| Borrowing | | | 131,323 | | 138,201 | 46,067 |
| Provisions | | | 31,436 | | 28,484 | 9,495 |
| **Total non current liabilities** | | – | 162,759 | – | 166,686 | 55,562 |
| **TOTAL LIABILITIES** | | – | 290,570 | – | 555,293 | 185,098 |
| **NET ASSETS** | 2 | – | 2,648,760 | – | 4,203,299 | 1,401,100 |
| **COMMUNITY WEALTH/EQUITY** | | | | | | |
| Accumulated Surplus/(Deficit) | | | 2,648,760 | | 3,172,013 | 1,057,338 |
| Reserves | | | | | 1,031,286 | 343,762 |
| **TOTAL COMMUNITY WEALTH/EQUITY** | 2 | – | 2,648,760 | – | 4,203,299 | 1,401,100 |

## DC21 Ugu - Table C7 Monthly Budget Statement - Cash Flow - M04 October

| 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 | | 26,508 | 108,120 | 118,280 | (10,160) | -9% | 36,040 |
| Other revenue | | | 8,131 | | 886 | 13,118 | 2,710 | 10,407 | 384% | 4,373 |
| Government - operating | | | 381,544 | | 1,025 | 159,175 | 127,181 | 31,994 | 25% | 53,058 |
| Government - capital | | | 355,678 | | | 130,332 | 118,559 | 11,773 | 10% | 43,444 |
| Interest | | | 7,919 | | 376 | 1,229 | 2,640 | (1,410) | -53% | 410 |
| Dividends | | | – | | | | – | – | | – |
| **Payments** | | | | | | | | | | |
| Suppliers and employees | | | (594,335) | | (50,055) | (200,314) | (198,112) | 2,202 | -1% | (66,771) |
| Finance charges | | | (16,952) | | (244) | (2,263) | (6,317) | (4,054) | 64% | (754) |
| Transfers and Grants | | | (95,190) | | (1,891) | (9,078) | (31,730) | (22,652) | 71% | (3,026) |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | **–** | **399,635** | **–** | **(23,395)** | **200,319** | **133,212** | **(67,108)** | **-50%** | **66,773** |
| **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) | | (36,773) | (117,626) | (112,631) | 4,994 | -4% | (39,209) |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | | **–** | **(337,894)** | **–** | **(36,773)** | **(117,626)** | **(112,631)** | **4,994** | **-4%** | **(39,209)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Short term loans | | | | | | | | – | | – |
| Borrowing long term/refinancing | | | | | | | | – | | – |
| Increase (decrease) in consumer deposits | | | 979 | | – | | 326 | (326) | -100% | – |
| **Payments** | | | | | | | | | | |
| Repayment of borrowing | | | (18,754) | | (519) | (3,696) | (6,251) | (2,555) | 41% | (1,232) |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | **–** | **(17,775)** | **–** | **(519)** | **(3,696)** | **(5,925)** | **(2,229)** | **38%** | **(1,232)** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | | **–** | **43,965** | **–** | **(60,687)** | **78,997** | **14,655** | | | **26,332** |
| Cash/cash equivalents at beginning: | | | | | | 198,086 | – | | | 198,086 |
| Cash/cash equivalents at month/year end: | | – | 43,965 | – | | 277,083 | 14,655 | | | 224,418 |

## DC21 Ugu - Supporting Table SC1 Material variance explanations - M04 October

| Ref | Description<br>R thousands | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| 1 | **Revenue By Source** | | | |
| | Service charges - water revenue | (13,874) | 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 | (281) | 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 | 150 | Not material | None |
| | Transfers recognised - operational | 31,569 | The first trench of the Equitable Share is received in first quarter of the financial year | None |
| 2 | **Expenditure By Type** | | | |
| | Employee related costs | (2,738) | The savings in the staff costs is caused by vacant positions which result from resignations, retirements and deaths | The process of filling vacant postion is ongoing |
| | Finance charges | (3,898) | Generally municipal loans are re-paid quarterly. Icluding the finance costs | None |
| | Bulk purchases | (7,188) | 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 | (421) | Not material | None |
| | Transfers and grants | (15,228) | There is a normally slow start in the implementation of the approved budget during the first quarter of the financial year | The implimentation of the approved budget is closely monitored by MANCO |
| | Other expenditure | (9,659) | There is a normally slow start in the implementaion of the approved budget during the first quarter of the financial year | The implimentation of the approved budget is closely monitored by MANCO |
| 3 | **Capital Expenditure** | | | |
| | Water | (23,043) | There is a normally slow start in the implementation of the approved budget during the first quarter of the financial year | The implimentation of the approved budget is closely monitored by MANCO |
| | Waste water management | (7,742) | There is a normally slow start in the implementaion of the approved budget during the first quarter of the financial year | The implimentation of the approved budget is closely monitored by MANCO |
| | Public safety | (1,000) | Not material | None |
| | Planning and development | (79) | Not material | None |
| | Budget and treasury office | (7) | Not material | None |
| | Corporate services | (7,149) | There is a normally slow start in the implementaion of the approved budget during the first quarter of the financial year | The implimentation of the approved budget is closely monitored by MANCO |
| 4 | **Financial Position** | | | |
| | Cash | 120,452 | The first tranche of the Equitable share was received in the first quarter of the financial year and these funds are invested in call deposits until they are needed for expenditure | |
| | Consumer debtors | 122,274 | These represent the outstanding balance on consumer accounts for Water and Sanitation | |
| | Other debtors | 23,943 | These are sundry debtors others that service debtors for water and sanitation | |
| | Property, plant and equipment | 4,202,759 | The FAR is only updated with additions, disposals and transfers on monthly basis | |
| | Consumer deposits | 20,190 | These are monies held from consumers as security and refunded when the account is closed | |
| | Trade and other payables | 265,321 | Outstanding creditors invoices are repaid monthly as invoices are received and cash is available | |
| | Borrowing | 21,979 | 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 Surplus or Deficit from the operating and other acuvities of the municipality | |
| 5 | **Cash Flow** | | | |
| | Ratepayers and other | 248 | Less cash was collected due to the discrapancy between the physical meters on the ground and the record of meters on the computer system | A meter audit is currently being done to identify and correct the discrepancies |
| | Government - operating | 31,994 | The first trenches of grant funding are received during the first quarter of the financial year | None |
| | Government - capital | 11,773 | The first trenches of grant funding are received during the first quarter of the financial year | None |
| | Interest | (1,410) | The first trenches of grant funding were withdrawn from the short-terms investments and spent on projects during the period under review hence less interest was earned | None |
| | Capital assets | 4,994 | There is a normally slow start in the implementaion of the approved budget during the first quarter of the financial year | The implementation of the approved budget will be closely monitored by MANCO |
| | Increase (decrease) in consumer deposits | (326) | Not material | None |
| | Repayment of borrowing | (2,555) | 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 | (1,472) | The first trench of the allocations to the municipal entities is paid by by the parent (Ugu) during the first quarter of the financial year | None |
| | Operating Expenditure | 254 | Not material | None |
| | Operating Capital Expenditure | (5,704) | There is a normally slow start in the implementaion of the approved budget during the first quarter 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 - M04 October

| 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% | 1.0% | 2.2% |
| 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% | 8.9% | 0.0% | 12.0% | 12.0% |
| Gearing | Long Term Borrowing/ Funds & Reserves | | 0.0% | 0.0% | 0.0% | 13.4% | 13.4% |
| **Liquidity** | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1 | 0.0% | 254.2% | 0.0% | 133.4% | 133.4% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 0.0% | 183.5% | 0.0% | 91.6% | 91.6% |
| **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% | 51.1% | 51.1% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **Creditors Management** | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | | | | | | |
| **Funding of Provisions** | | | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | | | |
| **Other Indicators** | | | | | | | |
| Electricity Distribution Losses | % Volume (units purchased and generated less units sold)/units purchased and generated | 2 | | | | | |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 2 | | | | | |
| Employee costs | Employee costs/Total Revenue - capital revenue | | 0.0% | 35.9% | 0.0% | 32.8% | 32.8% |
| 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) | | | | | | |
| 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 - M04 October

| 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 | 33,326 | 12,961 | 9,704 | 8,483 | 7,895 | 6,442 | 27,257 | 115,375 | 221,443 | 165,452 | | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | – | – | – | – | – | – | – | – | – | – | | |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | – | – | – | – | – | – | – | – | – | – | | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 9,115 | 3,818 | 2,713 | 2,667 | 1,816 | 1,589 | 8,552 | 21,526 | 51,796 | 36,150 | | |
| 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 | 32 | – | 18 | 2,963 | 33 | – | – | – | 3,046 | 2,996 | | |
| **Total By Income Source** | **2000** | **42,474** | **16,779** | **12,435** | **14,113** | **9,743** | **8,031** | **35,809** | **136,901** | **276,285** | **204,598** | – | – |
| **2014/15 - totals only** | | 40,068 | 16,789 | 10,473 | 6,550 | 7,510 | 5,962 | 28,755 | 113,527 | 229,633 | 162,304 | | |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | |
| Organs of State | 2200 | 4,808 | 3,807 | 1,255 | 3,740 | 641 | 279 | 1,759 | 2,247 | 18,535 | 8,665 | | |
| Commercial | 2300 | 11,322 | 3,566 | 2,656 | 2,033 | 1,371 | 1,934 | 8,022 | 19,270 | 50,163 | 32,629 | | |
| Households | 2400 | 26,312 | 9,416 | 8,506 | 8,276 | 7,699 | 5,818 | 26,029 | 115,384 | 207,439 | 163,206 | | |
| Other | 2500 | 32 | – | 18 | 64 | 33 | | | | 147 | 97 | | |
| **Total By Customer Group** | **2600** | **42,474** | **16,779** | **12,435** | **14,113** | **9,743** | **8,031** | **35,809** | **136,901** | **276,285** | **204,598** | – | – |

## DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

| Description<br>R thousands | NT Code | Budget Year 2015/16<br>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 | 3,146 | – | – | – | – | – | – | – | 3,146 |
| VAT (output less input) | 0400 | – | – | – | – | – | – | – | – | – |
| Pensions / Retirement deductions | 0500 | 3,415 | – | – | – | – | – | – | – | 3,415 |
| Loan repayments | 0600 | – | – | – | – | – | – | – | – | – |
| Trade Creditors | 0700 | 14,303 | 5 | 20 | 40 | 143 | | – | | 14,510 |
| Auditor General | 0800 | – | – | – | – | – | – | – | – | – |
| Other | 0900 | | – | – | – | – | – | – | – | – |
| **Total By Customer Type** | **1000** | **20,863** | **5** | **20** | **40** | **143** | **–** | **–** | **–** | **21,071** |

## DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

| Investments by maturity<br>Name of institution & investment ID<br>R thousands | Ref | Period of investment<br>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 | | | | | 45,000 | (10,000) | 35,000 |
| Investec | | | | | | | 70,000 | – | 70,000 |
| Ithala Bank | | Daily Call Account | | | | | 10,000 | (10,000) | – |
| ABSA Bank CALL MIG | | Daily Call Account | | | | | 37,710 | (26,246) | 11,464 |
| STD Investment | | | | | | | 60,000 | (15,000) | 45,000 |
| ABSA Bank CALL | | Daily Call Account | | | | | 8,728 | 4,987 | 13,714 |
| Jazz | | | | | | | | – | |
| Ithala Bank | | | | | | | 735 | – | 735 |
| ABSA | | | | | | | 0 | (0) | |
| **Municipality sub-total** | | | | | – | | 292,191 | (10,014) | 235,931 |
| **Entities** | | | | | | | | | |
| South Coast Tourism | | One day call | Daily Call | | | | 11,486 | (1,263) | 10,223 |
| [illegible] Coast Development Agency | | | | | | | 806 | 1,499 | 2,305 |
| **Entities sub-total** | | | | | – | | 12,292 | 236 | 12,529 |
| **TOTAL INVESTMENTS AND INTEREST** | 2 | | | | – | | 304,483 | (9,778) | 248,459 |

DC21 Ugu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

| 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 | – | – | 156,598 | 125,403 | (9,089) | -7.2% | 52,199 |
| Local Government Equitable Share | | | 300,885 | | | 92,266 | 100,295 | (8,029) | -8.0% | 30,755 |
| RSC Levy Replacement | | | 58,891 | | | 58,891 | 19,630 | | | 19,630 |
| Finance Management | | | 1,325 | | | 1,325 | 442 | | | 442 |
| Municipal Systems Improvement | | | 940 | | | 940 | 313 | | | 313 |
| Water Services Operating Subsidy | | | 3,650 | | | 730 | 1,217 | | | 243 |
| EPWP Incentive | 3 | | 1,826 | | | | 609 | (609) | -100.0% | – |
| Infrastructure Skills Development Grant | | | | | | | – | – | | – |
| Rural Roads Asset Management Grant | | | 2,446 | | | 2,446 | 815 | 1,631 | 200.0% | 815 |
| Rural Household Sanitation | | | | | | | – | – | | – |
| Municipal Infrastructure Grant (Opex portion) | | | 6,247 | | | | 2,082 | (2,082) | -100.0% | – |
| Other transfers and grants [insert description] | | | | | | | | – | | |
| **Provincial Government:** | | – | – | – | – | – | – | – | | – |
| Sport and Recreation | | | | | | | | | | |
| Finance Management | | | | | | | | | | |
| Development Planning Shared Services | | | 250 | | | | 83 | | | – |
| 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 | – | – | – | 1,695 | (1,695) | -100.0% | – |
| *Hibiscus Coast Municipality - SCDA* | | | 3,484 | | | | 1,161 | (1,161) | -100.0% | – |
| *Other Local Municipalities - Tourism Entity* | | | 1,600 | | | | 533 | (533) | -100.0% | – |
| **Other grant providers:** | | – | – | – | – | – | – | – | | – |
| *DBSA* | | | | | | | | – | | |
| *IDC* | | | | | | | | | | |
| *National Lottery* | | | | | | | | | | |
| | | | | | | | | – | | |
| **Total Operating Transfers and Grants** | 5 | – | **381,294** | – | – | **156,598** | **127,098** | **(10,784)** | **-8.5%** | **52,199** |
| Capital Transfers and Grants | | | | | | | | | | |
| **National Government:** | | – | 351,998 | – | – | 123,024 | 117,333 | 16,977 | **14.5%** | 41,008 |
| Municipal Infrastructure Grant (MIG) | | | 243 069 | | | 98,000 | 81,023 | 16,977 | 21.0% | 32,667 |
| Regional Bulk Infrastructure | | | 8,834 | | | | 2,945 | | | – |
| Rural Households Infrastructure | | | | | | | – | | | – |
| Rural Transport Services and Infrastructure | | | | | | | – | | | – |
| Municipal Water Infrastructure/Other Grants | | | 100 095 | | | 25,024 | 33,365 | | | 8,341 |
| Municipal Disaster Recovery | | | | | | | | – | | |
| Finance Management Grant | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| Other capital transfers *[insert description]* | | | | | | | | – | | |
| **Provincial Government:** | | – | **3,000** | – | – | – | **1,000** | (1,000) | -100.0% | – |
| Massification - CoGTA | | | | | | | | – | | |
| Disaster Management centre Fire Fighting | | | 3,000 | | | | 1,000 | | | – |
| 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** | – | – | **123,024** | **118,333** | **15,977** | **13.5%** | **41,008** |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | – | 736,292 | – | – | 279,622 | 245,431 | 5,193 | 2.1% | 93,207 |

DC21 Ugu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

| 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 | – | 30,769 | 514 | 4,723 | (4,209) | -89.1% | 171 |
| Local Government Equitable Share | | | 300,885 | | 25,074 | 75,221 | 100,295 | | | 25,074 |
| RSC Levy Replacement | | | 58,891 | | 4,908 | 14,724 | 19,630 | | | 4,908 |
| Finance Management | | | 1,325 | | 9 | 87 | 442 | | | 29 |
| Municipal Systems Improvement | | | 940 | | | 7 | 313 | | | 2 |
| Water Services Operating Subsidy | | | 3,650 | | | 92 | 1,217 | (1,125) | -92.4% | 31 |
| EPWP Incentive | | | 1,826 | | 175 | 422 | 609 | (187) | -30.7% | 141 |
| Infrastructure Skills Development Grant | | | | | | | – | – | | – |
| Rural Roads Asset Management Grant | | | 2,446 | | 604 | | 815 | (815) | -100.0% | – |
| Rural Household Sanitation | | | | | | | – | – | | – |
| Municipal Infrastructure Grant (Opex portion) | | | 6,247 | | | | 2,082 | (2,082) | -100.0% | – |
| Other transfers and grants [insert description] | | | | | | | – | – | | – |
| **Provincial Government:** | | – | 250 | – | – | 24 | – | 24 | #DIV/0! | 8 |
| Sport and Recreation | | | | | | | | | | |
| Finance Management | | | | | | | | | | |
| Development Planning Shared Services | | | 250 | | | | 83 | | | – |
| Cogta Massification | | | | | | 24 | – | 24 | #DIV/0! | 8 |
| EPWP incentive | | | | | | | | – | | |
| Department of Transport Grant | | | | | | | | – | | |
| Department of Human Settlements (EPWP) | | | | | | | | – | | |
| District GDS | | | | | | | | – | | |
| **District Municipality:** | | – | 5,084 | – | – | – | 1,695 | (1,695) | -100.0% | – |
| *Hibiscus Coast Municipality - SCDA* | | | 3,484 | | | | 1,161 | (1,161) | -100.0% | – |
| *Other Local Municipalities - Tourism Entity* | | | 1,600 | | | | 533 | (533) | -100.0% | – |
| **Other grant providers:** | | – | – | – | 8 | 172 | – | 134 | #DIV/0! | 57 |
| *DBSA* | | | | | 3 | 39 | – | | | 13 |
| *IDC* | | | | | | | – | | | – |
| *National Lottery* | | | | | 5 | 134 | – | 134 | #DIV/0! | 45 |
| *DBSA* | | | | | | | | – | | – |
| **Total operating expenditure of Transfers and Grants:** | | – | 381,544 | – | 30,777 | 710 | 6,418 | (5,746) | -89.5% | 237 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| **National Government:** | | – | 351,998 | – | 34,077 | 23,738 | 33,365 | (9,627) | -28.9% | 7,913 |
| Municipal Infrastructure Grant (MIG) | | | 243,069 | | 26,428 | 44,040 | 81,023 | | | 14,680 |
| Regional Bulk Infrastructure | | | 8,834 | | | 2,082 | 2,945 | | | 694 |
| Rural Households Infrastructure | | | | | | | – | | | – |
| Rural Transport Services and Infrastructure | | | | | | | – | | | – |
| Municipal Water Infrastructure/Other Grants | | | 100 095 | | 6,831 | 20,111 | 33 365 | (13,254) | -39.7% | 6,704 |
| Municipal Disaster Recovery | | | | | 818 | 3,627 | – | 3,627 | #DIV/0! | 1,209 |
| Finance Management Grant | | | | | | | – | – | | – |
| Other capital transfers/grants [insert desc] | | | | | | | – | – | | – |
| Municipal Systems Improvement | | | | | | | – | – | | – |
| Other capital transfers [insert description] | | | | | | | – | – | | – |
| **Provincial Government:** | | – | 3,000 | – | – | 897 | 1,000 | (1,000) | (0) | 299 |
| Massification - CoGTA | | | | | | 897 | – | | | 299 |
| Disaster Management centre Fire Fighting | | | 3,000 | | | | 1,000 | (1,000) | -100.0% | – |
| Dought Relief Intervention programme | | | | | | | | – | | – |
| **District Municipality:** | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| *Other Local Municipalities - Tourism Entity* | | | | | | | | – | | |
| **Other grant providers:** | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| **Total capital expenditure of Transfers and Grants** | | – | 354,998 | – | 34,077 | 24,634 | 34,365 | (10,627) | -30.9% | 8,211 |
| **TOTAL EXPENDITURE OF TRANSFERS AND GRANTS** | | – | 736,542 | – | 64,854 | 25,344 | 40,783 | (16,373) | -40.1% | 8,448 |

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

| Summary of Employee and Councillor remuneration<br>R thousands | Ref | 2014/15<br>Audited Outcome | Budget Year 2015/16<br>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 | | | 4,741 | | 320 | 1,275 | 1,580 | (305) | -19% | 425 |
| Pension and UIF Contributions | | | 266 | | 18 | 78 | 89 | (10) | -12% | 26 |
| Medical Aid Contributions | | | 190 | | 15 | 64 | 63 | 1 | 1% | 21 |
| Motor Vehicle Allowance | | | 2,250 | | 187 | 705 | 750 | (45) | -6% | 235 |
| Cellphone Allowance | | | 325 | | 27 | 113 | 108 | 5 | 5% | 32 |
| Housing Allowances | | | 1,571 | | 151 | 501 | 524 | 77 | 15% | 200 |
| Other benefits and allowances | | | 74 | | 6 | 25 | 25 | 0 | 1% | 8 |
| Sub Total - Councillors | | – | 9,417 | – | 704 | 2,861 | 3,139 | (278) | -9% | 954 |
| % increase | 4 | | #DIV/0! | | | | | | | #DIV/0! |
| Senior Managers of the Municipality | 3 | | | | | | | | | |
| Basic Salaries and Wages | | | 3,772 | | | | 1,257 | (1,257) | -100% | – |
| Pension and UIF Contributions | | | 301 | | | | 100 | (100) | -100% | – |
| Medical Aid Contributions | | | 137 | | | | 46 | (46) | -100% | – |
| Overtime | | | | | | | – | – | | – |
| Performance Bonus | | | | | | | – | – | | – |
| Motor Vehicle Allowance | | | 1,430 | | | | 477 | (477) | -100% | – |
| Cellphone Allowance | | | 88 | | | | 29 | (29) | -100% | – |
| Housing Allowances | | | 727 | | | | 242 | (242) | -100% | – |
| Other benefits and allowances | | | 57 | | | | 19 | (19) | -100% | – |
| Payments in lieu of leave | | | | | | | – | – | | – |
| Long service awards | | | | | | | – | – | | – |
| Post-retirement benefit obligations | 2 | | | | | | – | – | | – |
| Sub Total - Senior Managers of Municipality | | – | 6,513 | – | – | – | 2,171 | (2,171) | -100% | – |
| % increase | 4 | | #DIV/0! | | | | | | | |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | | 176,388 | | 17,592 | 56,598 | 58,798 | (2,200) | -4% | 18,965 |
| Pension and UIF Contributions | | | 26,419 | | 2,614 | 10,365 | 8,806 | 1,559 | 18% | 3,455 |
| Medical Aid Contributions | | | 16,600 | | 1,041 | 4,137 | 5,533 | (1,396) | -25% | 1,378 |
| Overtime | | | 21,065 | | 2,154 | 9,198 | 7,022 | 2,176 | 31% | 3,066 |
| Performance Bonus | | | – | | | | – | – | | – |
| Motor Vehicle Allowance | | | 9,500 | | 1,106 | 4,287 | 3,167 | 1,121 | 35% | 1,420 |
| Cellphone Allowance | | | 1,265 | | 130 | 520 | 422 | 102 | 24% | 174 |
| Housing Allowances | | | 902 | | 135 | 489 | 301 | 188 | 63% | 163 |
| Other benefits and allowances | | | 14,858 | | 1,411 | 5,566 | 4,953 | 613 | 12% | 1,855 |
| Payments in lieu of leave | | | 6,066 | | | | 2,022 | (2,022) | -100% | – |
| Long service awards | | | 1,418 | | 125 | 339 | 473 | (134) | -28% | 113 |
| Post-retirement benefit obligations | 2 | | 896 | | | | 299 | (299) | -100% | – |
| Sub Total - Other Municipal Staff | | – | 275,376 | – | 22,308 | 91,500 | 91,792 | (292) | 0% | 30,500 |
| % increase | 4 | | #DIV/0! | | | | | | | #DIV/0! |
| Total Parent Municipality | | – | 291,306 | – | 23,011 | 94,361 | 97,102 | (2,741) | -3% | 31,454 |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | | | |
| Board Members of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | | 25 | | | | 8 | (8) | -100% | – |
| Pension and UIF Contributions | | | | | | | – | – | | – |
| Medical Aid Contributions | | | | | | | – | – | | – |
| Overtime | | | | | | | – | – | | – |
| Performance Bonus | | | | | | | – | – | | – |
| Motor Vehicle Allowance | | | | | 0 | 1 | – | 1 | #DIV/0! | 0 |
| Cellphone Allowance | | | | | | | – | – | | – |
| Housing Allowances | | | | | | | – | – | | – |
| Other benefits and allowances | | | 2 | | 0 | 0 | 1 | (0) | -64% | 0 |
| Board Fees | | | 472 | | 10 | 25 | 157 | (132) | -84% | 8 |
| Payments in lieu of leave | | | | | | | – | – | | – |
| Long service awards | | | | | | | – | – | | – |
| Post-retirement benefit obligations | | | | | | | – | – | | – |
| Sub Total - Board Members of Entities | 2 | – | 499 | – | 11 | 26 | 166 | (140) | -84% | 9 |
| % increase | 4 | | #DIV/0! | | | | | | | #DIV/0! |
| Senior Managers of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | | 3,707 | | 313 | 1,575 | 1,236 | 340 | 27% | 325 |
| Pension and UIF Contributions | | | | | | | – | – | | – |
| Medical Aid Contributions | | | | | | | – | – | | – |
| Overtime | | | | | | | – | – | | – |
| Performance Bonus | | | 136 | | | 3 | 45 | (43) | -94% | 1 |
| Motor Vehicle Allowance | | | | | | | – | – | | – |
| Cellphone Allowance | | | 30 | | 3 | 9 | 11 | (2) | -21% | 3 |
| Housing Allowances | | | 19 | | | 2 | 6 | (5) | -75% | 1 |
| Other benefits and allowances | | | | | 2 | 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 | – | 317 | 1,593 | 1,298 | 295 | 23% | 531 |
| % increase | 4 | | #DIV/0! | | | | | | | #DIV/0! |
| Other Staff of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | | 3,525 | | 179 | 800 | 1,175 | (375) | -32% | 267 |
| Pension and UIF Contributions | | | 123 | | 7 | 28 | 41 | (13) | -31% | 9 |
| Medical Aid Contributions | | | 287 | | 15 | 60 | 96 | (35) | -37% | 20 |
| Overtime | | | 327 | | 15 | 55 | 109 | (54) | -50% | 18 |
| Performance Bonus | | | 182 | | | | 61 | (61) | -100% | – |
| Motor Vehicle Allowance | | | | | | | – | – | | – |
| Cellphone Allowance | | | 16 | | | | 5 | (5) | -100% | – |
| Housing Allowances | | | 33 | | 2 | 7 | 11 | (3) | -32% | 2 |
| Other benefits and allowances | | | 48 | | 3 | 14 | 16 | (2) | -10% | 5 |
| Payments in lieu of leave | | | | | | | – | – | | – |
| Long service awards | | | | | | | – | – | | – |
| Post-retirement benefit obligations | | | | | | | – | – | | – |
| Sub Total - Other Staff of Entities | | – | 4,539 | – | 220 | 965 | 1,513 | (548) | -36% | 322 |
| % increase | 4 | | #DIV/0! | | | | | | | #DIV/0! |
| Total Municipal Entities | | – | 8,934 | – | 549 | 2,584 | 2,978 | (394) | -13% | 861 |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | – | 300,240 | – | 23,560 | 96,945 | 100,080 | (3,135) | -3% | 32,315 |
| % increase | 4 | | #DIV/0! | | | | | | | #DIV/0! |
| TOTAL MANAGERS AND STAFF | | – | 290,324 | – | 22,846 | 94,058 | 96,775 | (2,717) | -3% | 31,353 |

DC21 Ugu - Supporting Table SC9 Monthly Budget Statement - actu... nd revised targets for cash receipts - M04 October

| 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 | 21,235 | 21,235 | 21,235 | 21,235 | 21,235 | 21,235 | 21,235 | 4,891 | 261,653 | 248,797 | 261,236 |
| Service charges - sanitation revenue | | | | | | 7,760 | 7,760 | 7,760 | 7,760 | 7,760 | 7,760 | 7,760 | 38,869 | 93,186 | 90,915 | 95,461 |
| Service charges - refuse | | | | | | | | | | | | | – | | | |
| Service charges - other | | | | | | | | | | | | | – | | | |
| Rental of facilities and equipment | | 131 | 23 | 283 | 179 | 107 | 107 | 107 | 107 | 107 | 107 | 107 | (77) | 1,292 | 1,555 | 1,633 |
| Interest earned - external investments | | 239 | 158 | 456 | 376 | 399 | 399 | 399 | 399 | 399 | 399 | 399 | 766 | 4,790 | 5,781 | 6,070 |
| Interest earned - outstanding debtors | | | | | | 261 | 261 | 261 | 261 | 261 | 261 | 261 | 1,304 | 3,129 | 3,776 | 3,965 |
| Dividends received | | | | | | | | | | | | | – | | | |
| Fines | | | | | | | | | | | | | – | | | |
| Licences and permits | | | | | | | | | | | | | – | | | |
| Agency services | | | | | | | | | | | | | – | | | |
| Transfer receipts - operating | | 155,908 | 730 | 1,313 | 1,025 | 124,940 | 1,460 | | | 88,479 | | | 7,490 | 381,544 | 407,552 | 444,684 |
| Other revenue | | 7,874 | 2,787 | 970 | 705 | 570 | 570 | 570 | 570 | 570 | 570 | 570 | (9,486) | 6,840 | 8,253 | 8,666 |
| **Cash Receipts by Source** | | **192,408** | **29,014** | **31,263** | **28,793** | **155,271** | **31,791** | **30,331** | **30,331** | **118,811** | **30,331** | **30,331** | **43,757** | **752,433** | **766,630** | **821,715** |
| **Other Cash Flows by Source** | | | | | | | | | | | | | – | | | |
| Transfer receipts - capital | | 32,332 | 98,000 | | | 129,755 | 4,417 | | | 77,325 | | | 13,849 | 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 | 82 | 82 | 82 | 82 | 82 | 82 | 82 | 243 | 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** | **285,108** | **36,290** | **30,413** | **30,413** | **196,217** | **30,413** | **30,413** | **57,850** | **1,109,091** | **1,090,730** | **1,189,250** |
| **Cash Payments by Type** | | | | | | | | | | | | | | | | |
| Employee related costs | | 15,760 | 31,277 | 26,548 | 24,401 | 23,084 | 23,084 | 23,084 | 23,084 | 23,084 | 23,084 | 23,084 | 30,746 | 290,324 | 304,840 | 320,082 |
| Remuneration of councillors | | 711 | 717 | 730 | 704 | 826 | 826 | 826 | 826 | 826 | 826 | 826 | 1,271 | 9,916 | 10,412 | 10,933 |
| Interest paid | | 298 | 642 | 1,076 | 244 | 158 | 4,422 | 158 | 158 | 4,422 | 158 | 158 | 7,055 | 18,952 | 18,004 | 17,104 |
| Bulk purchases - Electricity | | | | | | | | | | | | | – | | | |
| Bulk purchases - Water & Sewer | | 1,800 | 10,270 | 5,354 | 5,986 | 5,290 | 5,290 | 5,290 | 5,290 | 5,290 | 5,290 | 5,290 | 7,632 | 68,073 | 71,477 | 75,051 |
| Other materials | | 90 | 114 | 26 | 79 | 693 | 693 | 693 | 693 | 693 | 693 | 693 | 3,920 | 9,067 | 9,520 | 9,996 |
| Contracted services | | 1,632 | 1,772 | 2,726 | 2,229 | 1,625 | 1,625 | 1,625 | 1,625 | 1,625 | 1,625 | 1,625 | 2,733 | 22,465 | 23,589 | 24,768 |
| Grants and subsidies paid - other municipalities | | | | | | | | | | | | | – | | – | – |
| Grants and subsidies paid - other | | 1,891 | 2,054 | 3,443 | 1,891 | 7,932 | 7,932 | 7,932 | 7,932 | 7,932 | 7,932 | 7,932 | 30,584 | 95,190 | 99,949 | 104,947 |
| General expenses | | 14,089 | 15,938 | 20,715 | 16,657 | 16,207 | 16,207 | 16,207 | 16,207 | 16,207 | 16,207 | 16,207 | 13,638 | 194,490 | 204,214 | 214,425 |
| **Cash Payments by Type** | | **36,060** | **62,785** | **60,620** | **52,190** | **55,816** | **60,080** | **55,816** | **55,816** | **60,080** | **55,816** | **55,816** | **97,580** | **708,477** | **742,006** | **777,306** |
| **Other Cash Flows/Payments by Type** | | | | | | | | | | | | | | | | |
| Capital assets | | 19,730 | 37,700 | 23,422 | 36,773 | 23,712 | 23,712 | 23,712 | 23,712 | 23,712 | 23,712 | 23,712 | 54,286 | 337,894 | 354,789 | 372,529 |
| Repayment of borrowing | | 350 | 521 | 2,307 | 519 | | 4,688 | | | 4,688 | | | 5,681 | 18,754 | 17,816 | 16,925 |
| Other Cash Flows/Payments | | | | | | | | | | | | | – | | | |
| **Total Cash Payments by Type** | | **56,140** | **101,006** | **86,349** | **89,482** | **79,528** | **88,481** | **79,528** | **79,528** | **88,481** | **79,528** | **79,528** | **157,546** | **1,065,125** | **1,114,611** | **1,166,760** |
| **NET INCREASE/(DECREASE) IN CASH HELD** | | **168,656** | **26,068** | **(55,039)** | **(60,687)** | **205,580** | **(52,191)** | **(49,115)** | **(49,115)** | **107,737** | **(49,115)** | **(49,115)** | **(99,697)** | **43,965** | **(23,882)** | **22,490** |
| Cash/cash equivalents at the month/year beginning: | | 198,086 | 366,742 | 392,809 | 337,770 | 277,083 | 482,663 | 430,472 | 381,357 | 332,242 | 439,978 | 390,863 | 341,748 | 198,086 | 242,051 | 218,170 |
| Cash/cash equivalents at the month/year end: | | 366,742 | 392,809 | 337,770 | 277,083 | 482,663 | 430,472 | 381,357 | 332,242 | 439,978 | 390,863 | 341,748 | 242,051 | 242,051 | 218,170 | 240,660 |

**DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M04 October**

| 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 | | 27,664 | 86,376 | 100,250 | (13,874) | -14% | 28,792 |
| Service charges - sanitation revenue | | | 107,110 | | 8,894 | 35,422 | 35,703 | (281) | -1% | 11,807 |
| Service charges - refuse revenue | | | | | | | – | – | | |
| Service charges - other | | | | | | | – | – | | |
| Rental of facilities and equipment | | | 1,485 | | 164 | 645 | 495 | 150 | 30% | 215 |
| Interest earned - external investments | | | 5 000 | | 2,116 | 5,499 | 1,667 | 3,833 | 230% | 1,833 |
| Interest earned - outstanding debtors | | | 3,597 | | 262 | 956 | 1,199 | (242) | -20% | 319 |
| Dividends received | | | | | | | – | – | | |
| Fines | | | | | | | – | – | | |
| Licences and permits | | | | | | | – | – | | |
| Agency services | | | | | | | – | – | | |
| Transfers recognised - operational | | | 376,460 | | 796 | 152,621 | 125,487 | 27,134 | 22% | 50,874 |
| Other revenue | | | 5 841 | | 583 | (1,061) | 1,947 | (3,008) | -154% | (354) |
| Gains on disposal of PPE | | | | | | | – | – | | |
| **Total Revenue (excluding capital transfers and contributions)** | | **–** | **800,243** | **–** | **40,479** | **280,459** | **266,748** | **13,712** | **5%** | **93,486** |
| **Expenditure By Type** | | | | | | | | | | |
| Employee related costs | | | 281,889 | | 22,308 | 91,488 | 93 963 | (2,475) | -3% | 30,496 |
| Remuneration of councillors | | | 9,417 | | 704 | 2,861 | 3,139 | (278) | -9% | 954 |
| Debt impairment | | | 23,019 | | | | 7,673 | (7,673) | -100% | – |
| Depreciation & asset impairment | | | 70,076 | | 14,198 | 56,389 | 23,359 | 33,030 | 141% | 18,796 |
| Finance charges | | | 18,950 | | 359 | 2,419 | 6,317 | (3,898) | -62% | 806 |
| Bulk purchases | | | 69,255 | | 5 257 | 15,897 | 23,085 | (7,188) | -31% | 5,299 |
| Other materials | | | 9 067 | | 420 | 962 | 3,022 | (2,060) | -68% | 321 |
| Contracted services | | | 22,377 | | 2,220 | 6,989 | 7,459 | (470) | -6% | 2,330 |
| Transfers and grants | | | 112 036 | | 3,207 | 16,502 | 37,345 | (20,844) | -56% | 5 501 |
| Other expenditure | | | 182 283 | | 14,909 | 51,434 | 60,761 | (9,327) | -15% | 17 145 |
| Loss on disposal of PPE | | | | | | | | – | | |
| **Total Expenditure** | | **–** | **798,370** | **–** | **63,582** | **244,941** | **266,123** | **(21,182)** | **-8%** | **81,647** |
| **Surplus/(Deficit)** | | – | 1,873 | – | (23,103) | 35,518 | 624 | 34,894 | 5589% | 11,839 |
| Transfers recognised - capital | | | 354,998 | | 34,077 | 123,193 | 118,333 | 4,860 | 4% | 41,064 |
| Contributions recognised - capital | | | | | | | | – | | |
| Contributed assets | | | | | | | | – | | |
| **Surplus/(Deficit) after capital transfers & contributions** | | – | 356,871 | – | 10,974 | 158,711 | 118,957 | 39,754 | 33% | 52,904 |
| Taxation | | | | | | | | – | | |
| **Surplus/(Deficit) after taxation** | | **–** | **356,871** | **–** | **10,974** | **158,711** | **118,957** | **39,754** | **33%** | **52,904** |

## DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M04 October

| 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 Municipal Entity** | | | | | | | | | | |
| South Coast Tourism | | | 17,557 | | 83 | 3,674 | 5,852 | (2,179) | -37% | 1,225 |
| South Coast Development Agency | | | 6,930 | | 89 | 3,016 | 2,310 | 706 | 31% | 1,005 |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| **Total Operating Revenue** | 1 | – | **24,487** | – | **172** | **6,690** | **8,162** | **(1,472)** | **-18%** | **2,230** |
| **Expenditure By Municipal Entity** | | | | | | | | | | |
| *South Coast Tourism* | | | 16,907 | | 884 | 4,975 | 5,636 | (661) | -12% | 1 658 |
| South Coast Development Agency | | | 6,188 | | 1,380 | 2,977 | 2,063 | 915 | 44% | 992 |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| **Total Operating Expenditure** | 2 | – | **23,094** | – | **2,264** | **7,952** | **7,698** | **254** | **3%** | **2,651** |
| **Surplus/ (Deficit) for the yr/period** | | – | 1,392 | – | (2,092) | (1,262) | 464 | (1,219) | -263% | (421) |
| **Capital Expenditure By Municipal Entity** | | | | | | | | | | |
| *South Coast Tourism* | | | 16,907 | | 137 | 148 | 5,636 | (5,488) | -97% | 49 |
| South Coast Development Agency | | | 650 | | – | – | 217 | (217) | -100% | – |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| **Total Capital Expenditure** | 3 | – | **17,557** | – | **137** | **148** | **5,852** | **(5,704)** | **-97%** | **49** |

## DC21 Ugu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

| Month | 2014/15 | Budget Year 2015/16 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| **Monthly expenditure performance trend** | | | | | | | | | |
| July | 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 | | | | 163,814 | – | | |
| 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** | **–** | **92,847** | | | | | |

DC21 Ugu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

| 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 |
| **Capital expenditure on new assets by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | – | 359,998 | – | 31,754 | 91,081 | 119,999 | 28,919 | 24.1% | 30,360 |
| Infrastructure - Road transport | | – | – | – | – | – | – | – | | – |
| *Roads, Pavements & Bridges* | | | | | | | | – | | |
| *Storm water* | | | | | | | | – | | |
| Infrastructure - Electricity | | – | – | – | – | – | – | – | | – |
| *Generation* | | | | | | | | – | | |
| *Transmission & Reticulation* | | | | | | | | – | | |
| *Street Lighting* | | | | | | | | – | | |
| Infrastructure - Water | | – | 303,229 | – | 27,384 | 79,900 | 101,076 | 21,176 | 21.0% | 26,633 |
| *Dams & Reservoirs* | | | | | | | | – | | |
| *Water purification* | | | | | | | | – | | |
| *Reticulation* | | | 303,229 | | 27,384 | 79,900 | 101,076 | 21,176 | 21.0% | 26,633 |
| Infrastructure - Sanitation | | – | 56,769 | – | 4,370 | 11,181 | 18,923 | 7,742 | 40.9% | 3,727 |
| *Reticulation* | | | | | | | | – | | |
| *Sewerage purification* | | | 56,769 | | 4,370 | 11,181 | 18,923 | 7,742 | 40.9% | 3,727 |
| 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 | – | 717 | 1,766 | 12,218 | 10,452 | 85.5% | 589 |
| General vehicles | | | 12,600 | | | | 4,200 | 4,200 | 100.0% | – |
| Specialised vehicles | | – | – | – | – | – | – | – | | – |
| Plant & equipment | | | | | | | – | – | | – |
| Computers - hardware/equipment | | | 4,437 | | | 11 | 1,479 | 1,468 | 99.3% | 4 |
| Furniture and other office equipment | | | 4.118 | | 213 | 290 | 1,373 | 1,083 | 78.9% | 97 |
| Abattoirs | | | | | | | – | – | | – |
| Markets | | | | | | | – | – | | – |
| Civic Land and Buildings | | | | | | | – | – | | – |
| Other Buildings | | | 15,500 | | 504 | 1,465 | 5,167 | 3,702 | 71.6% | 488 |
| 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 | – | 32,471 | 92,847 | 132,218 | 39,371 | 29.8% | 30,949 |

DC21 Ugu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

| 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 | – | 1,882 | 4,495 | 9,656 | 5,161 | 53.5% | 1,498 |
| Infrastructure - Road transport | | – | 6,581 | – | 892 | 2,592 | 2,194 | (398) | -18.2% | 864 |
| *Roads, Pavements & Bridges* | | | 6,581 | | 892 | 2 592 | 2,194 | (398) | -18.2% | 864 |
| *Storm water* | | | | | | | | – | | |
| Infrastructure - Electricity | | – | – | – | – | – | – | – | | – |
| *Generation* | | | | | | | – | – | | – |
| *Transmission & Reticulation* | | | | | | | – | – | | – |
| *Street Lighting* | | | | | | | – | – | | – |
| Infrastructure - Water | | – | 14,955 | – | 605 | 1,227 | 4,985 | 3,758 | 75.4% | 409 |
| *Dams & Reservoirs* | | | 2,981 | | 49 | 167 | 994 | 826 | 83.2% | 56 |
| *Water purification* | | | 965 | | | | 323 | 323 | 100.0% | – |
| *Reticulation* | | | 11 006 | | 556 | 1 059 | 3 669 | 2,609 | 71.1% | 353 |
| Infrastructure - Sanitation | | – | 3,164 | – | 23 | 219 | 1,055 | 836 | 79.3% | 73 |
| *Reticulation* | | | 1,081 | | 23 | 215 | 360 | 145 | 40.4% | 72 |
| *Sewerage purification* | | | 2 083 | | | 4 | 694 | 691 | 99.4% | 1 |
| Infrastructure - Other | | – | 4,268 | – | 362 | 457 | 1,423 | 965 | 67.9% | 152 |
| *Waste Management* | | | | | | | – | – | | |
| *Transportation* | | | | | | | – | – | | |
| *Gas* | | | | | | | – | – | | |
| *Other* | | | 4 268 | | 362 | 457 | 1 423 | 965 | 67.9% | 152 |
| **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 | – | 1,652 | 4,388 | 9,432 | 5,044 | 53.5% | 1,463 |
| General vehicles | | | 8,290 | | 1,161 | 2,839 | 2,763 | (76) | -2.7% | 946 |
| Specialised vehicles | | – | – | – | – | – | – | – | | – |
| Plant & equipment | | | 12 273 | | 400 | 754 | 4 091 | 3,337 | 81.6% | 251 |
| Computers - hardware/equipment | | | 50 | | | 14 | 17 | 3 | 18.1% | 5 |
| Furniture and other office equipment | | | 12 | | | | 4 | 4 | 100.0% | – |
| Abattoirs | | | | | | | – | – | | – |
| Markets | | | | | | | – | – | | – |
| Civic Land and Buildings | | | 5,666 | | 91 | 772 | 1 889 | 1,117 | 59.1% | 257 |
| Other Buildings | | | 131 | | | | 54 | 54 | 100.0% | – |
| Other Land | | | | | | | – | – | | – |
| Surplus Assets - (Investment or Inventory) | | | | | | | – | – | | – |
| Other | | | 1 843 | | | 5 | 614 | 606 | 98.6% | [illegible] |
| **Agricultural assets** | | – | – | – | – | – | – | – | | – |
| *List sub-class* | | | | | | | | – | | |
| | | | | | | | | – | | |
| **Biological assets** | | – | – | – | – | – | – | – | | – |
| *List sub-class* | | | | | | | | – | | |
| | | | | | | | | – | | |
| **Intangibles** | | – | 1,336 | – | 181 | 381 | 445 | 64 | 14.5% | 127 |
| Computers - software & programming | | | 1,336 | | 181 | 381 | 445 | 64 | 14.5% | 127 |
| Other | | | | | | | | – | | |
| **Total Repairs and Maintenance Expenditure** | | – | 58,600 | – | 3,714 | 9,263 | 19,533 | 10,270 | 52.6% | 3,088 |
| | | | | | | | | | | |
| **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 **October** of 2015 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name Dhanpalan D. Naidoo

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature ______________________

Date ______________________