Ugu District Municipality
Treasury Department

CONSOLIDATED BUDGET IMPLEMENTATION REPORTS IN TERMS OF S11; S52 AND S71 OF THE MFMA FOR THE PERIOD ENDED 31 OCTOBER 2018

PREPARED BY : MKHULULENI DLAMINI
GENERAL MANAGER: BTO

DATE : 14 NOVEMBER 2018

UGU DISTRICT MUNICIPALITY

TREASURY DEPARTMENT

Month-ended: - **31 OCTOBER 2018**

1. **EXECUTIVE SUMMARY**

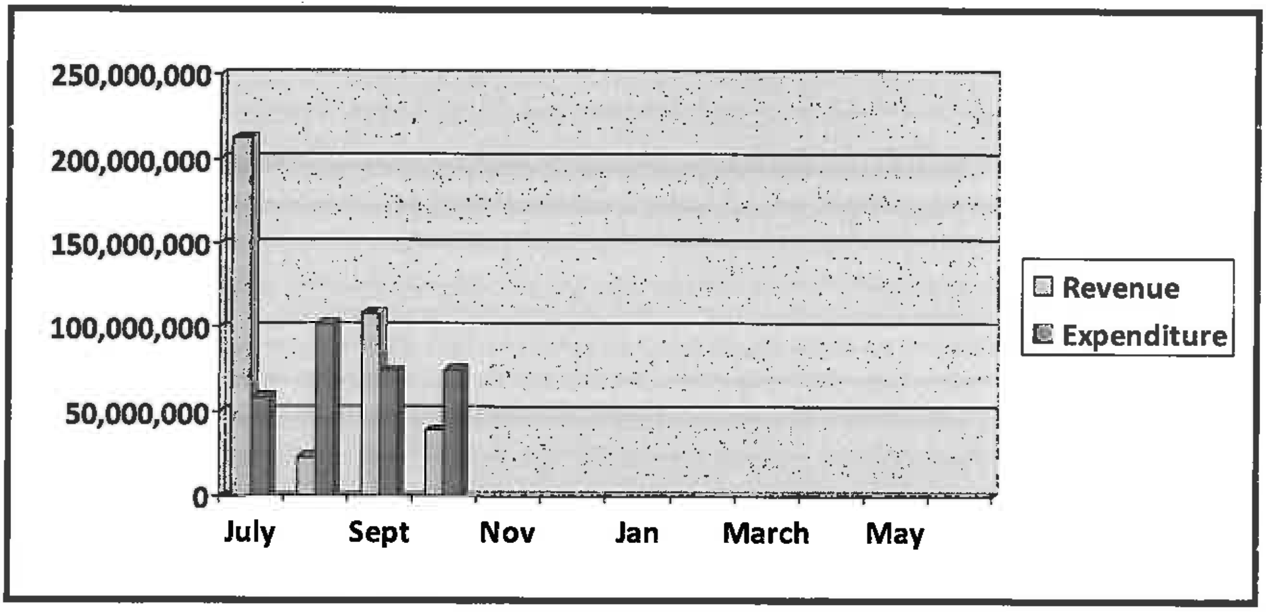
This report is based upon financial information available at the time of preparation. The provisional financial results for the month ended 31 October 2018 are summarised below.

1.1. Statement of Financial Performance (SFP)

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

The summary report indicates the following:-

	Original Budget	Adjusted Budget	Year to Date Budget	Year to Date Actuals	Variance Fav(Unfav)	% Variance
Total Revenue by Source	1 185 401 709		395 133 903	382 599 443	12 534 460	1.06%
Total Operating Expenditure	884 864 953		294 954 984	309 642 559	14 687 575	1.66%



The major operating revenue variances against budget are:

- Service Charges - water revenue, and
- Interest earned on external investments

The major operating expenditure variances against budget are:

- Debt Impairment, and
- Depreciation

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

1.2 Capital Expenditure

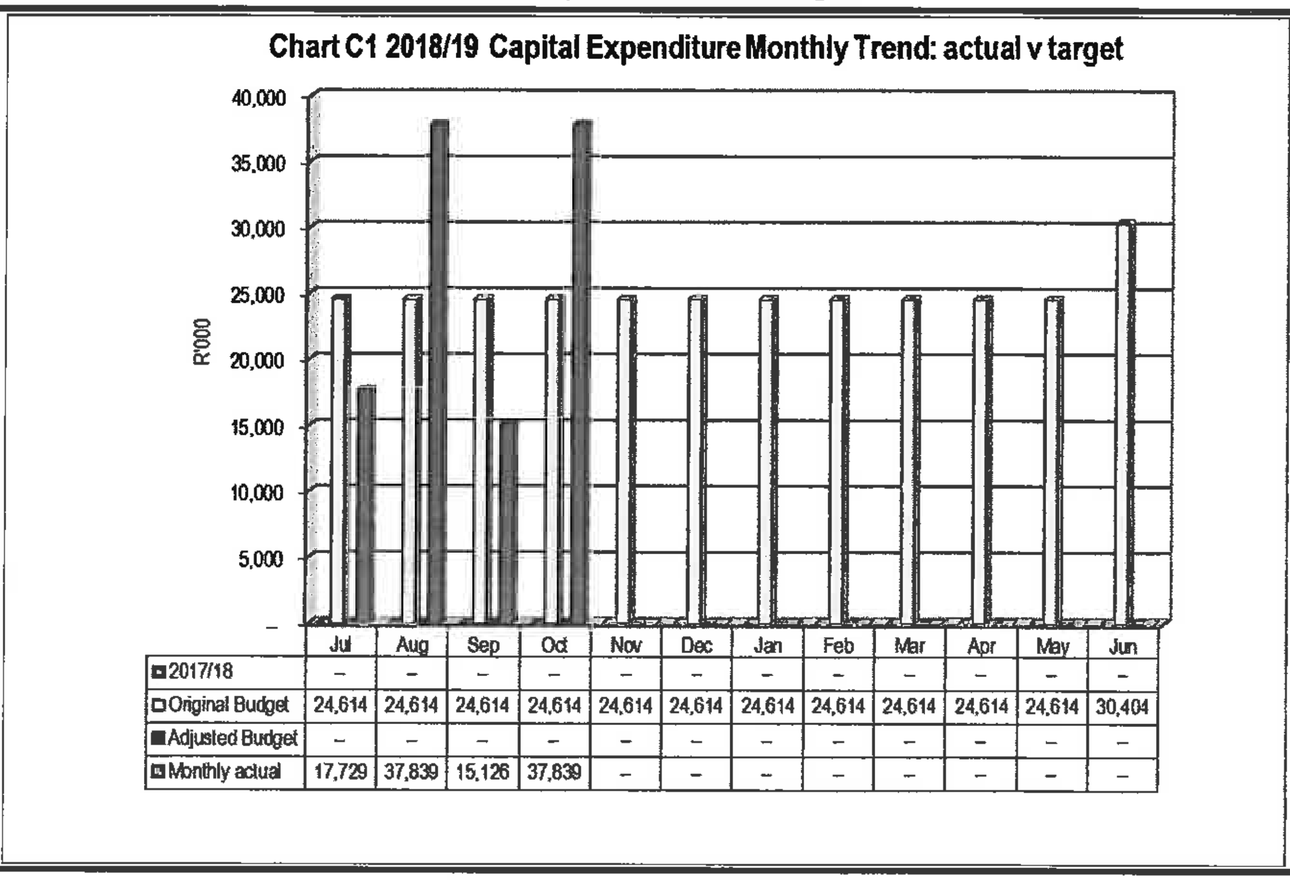
The Capital Expenditure report shown in Table C5 has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised by municipal vote. The summary report indicates the following:

Description	Original Budget	Adjusted Budget	Year to Date Budget	Year to Date Actuals	Variance Fav (Unfav)	% Variance
Total Capital Expenditure	301 162 595		100 387 532	108 533 139	8 145 607	2.7

As at the end of October 2018, the municipality had spent 36.04% of its capital budget.

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

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



Capital Expenditure

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

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

Detail	M 01 July '18	M 02 Aug '18	M 03 Sept '18	M 04 Oct '18	M 05 Nov '18	M 06 Dec'18	M 07 Jan '19	M 08 Feb '19	M 09 March '19	M 10 April '19	M 11 May '19	M 12 June '19
Service charges - water revenue	23,254,194	14,073,994	26,997,708	21,748,888	20,431,354	19,547,898	21,885,422	20,870,046	17,016,954	16,338,990	17,138,990	40,450,713
Service charges - sanitation revenue	6786557	7,173,063	7,173,063	8,275,283	7,420,178	6,804,910	6,657,527	7,279,350	5,252,650	5,284,344	5,284,344	26,150,975
Rental of facilities and equipment		59,402	29,235	30,819	122,289	46,534	46,188	15,685		48,625		48,540
Interest earned - external investments	89,098	1450,275	425,493	638,231	320,331	1477,740	853,892	570,217		762,536	1,398,622	1,195,270
Interest earned - outstanding debtors				-17,134				0				
Transfer receipts - operational	181,855,252	420,850		0	89,726	69,060,848		402,276	104,590,134	566,114	-11,835	
Other revenue	46,940	73,524	2,184,567	185,853	243,422	120,202		158,671	155,914	77,687	97,907	86,575
Cash Receipts by Source	212,032,041	23,251,108	36,810,066	30,861,940	28,627,300	97,058,132	29,443,029	29,296,246	127,015,653	23,078,296	23,908,028	67,932,073
Transfer receipts - capital	72,000,000		0	0	58,637,256	100,000,000	47,902,249	0	126,252,801			
Short term loans	4,780,714		0	7,126	129,332	179,080	209,922	301,517	265,220	218,227	388,305	
Borrowing long term/refinancing	43,939,518	519,124	0	0				0		0	0	
Increase (decrease) in consumer deposits	460,387	55,763	-54,768	19,000	1666	1,666	550	6,150	2,550	30,272	58,010	
Decrease(increase) in non-current Investments				12,247,679								
Decrease (increase) other non-current receiva	1429838	30730	-33,851	12403				0		0	0	0
Total Cash Receipts by Source	**334,642,498**	**23,856,725**	**36,721,447**	**43,148,148**	**87,395,554**	**197,238,878**	**77,555,750**	**29,603,913**	**253,536,224**	**23,326,795**	**24,354,343**	**67,932,073**
Cash Payments by Type												
Employee related costs	29,184,898	44,311,186	34,252,796	29,508,151	28,816,837	28,205,262	29,521,435	29,076,349	29,308,891	28,613,137	29,125,287	31,055,437
Remuneration of councillors	792,185	806,960	814,898	836,702	668,739	701,581	1,027,214	1,795,908	711,503	728,355	767,302	724,601
Interest paid	26,591	293,759	58,456	67,677	252,884	4,467,343	237,935	0	0	389,212	23,767	1,351,644
Bulk purchases - Water & Sewer			8,838,946	15,244,553				15,781,533	16,200,630		7,034,794	0
Other materials	179,995	231,965	480,389	1,071,956	2,875,951	2,238,186	1,454,980	1,917,520	1,728,368	466,642	328,886	236,482
Contracted services	17,002,788	17,230,084	12,478,383	10,607,174	38,506,487	20,164,511	13,379,740	5,878,861	19,115,626	5,907,342	1,347,859	32,849,460
Grants and subsidies paid - other	-70						61,226	118,749	0		146,900	114,763
General expenses	51,261,278	41,456,622	26,179,752	8,817,844	13,403,132	11,136,908	60,837,454	36,156,509	34,540,333	26,021,103	31,321,082	19,567,279
Cash Payments by Type	**98,447,665**	**104,330,576**	**83,103,620**	**66,154,057**	**84,524,030**	**66,913,791**	**106,519,984**	**90,725,429**	**101,605,351**	**62,125,791**	**70,095,877**	**85,899,666**
Other Cash Flows/Payments by Type												
Capital assets	17,729,096	40,375,680	9,563,101	1,060,262		63,718,149			63,718,149		63,718,149	46,290,000
Repayment of borrowing	21,999,383	872,980	0	435,862		16,545,376			16,545,376		16,545,376	-44,369,576
Other Cash Flows/Payments												
Total Cash Payments by Type	**138,176,144**	**145,579,236**	**92,666,721**	**67,650,181**	**84,524,030**	**147,177,316**	**106,519,984**	**90,725,429**	**181,868,876**	**62,125,791**	**150,359,402**	**87,820,090**
Net Increase/(Decrease) in Cash Held	196,466,354	-121,722,511	-55,945,274	-24,502,033	2,871,524	50,061,562	-28,964,234	-61,121,516	71,667,348	-38,798,996	-126,005,059	-19,888,01[illegible]
Cash/cash equivalents at the month/year begi	41,981,982	238,448,336	116,725,825	60,780,551	36,278,518	39,150,042	89,211,604	60,247,370	-874,146	70,793,202	31,994,206	-94,010,853
Cash/cash equivalents at the month/year end	**238,448,336**	**116,725,825**	**60,780,551**	**36,278,518**	**39,150,042**	**89,211,604**	**60,247,370**	**-874,146**	**70,793,202**	**31,994,206**	**-94,010,853**	**-113,898,870**

1.3 Bank Reconciliations

OCTOBER 2018

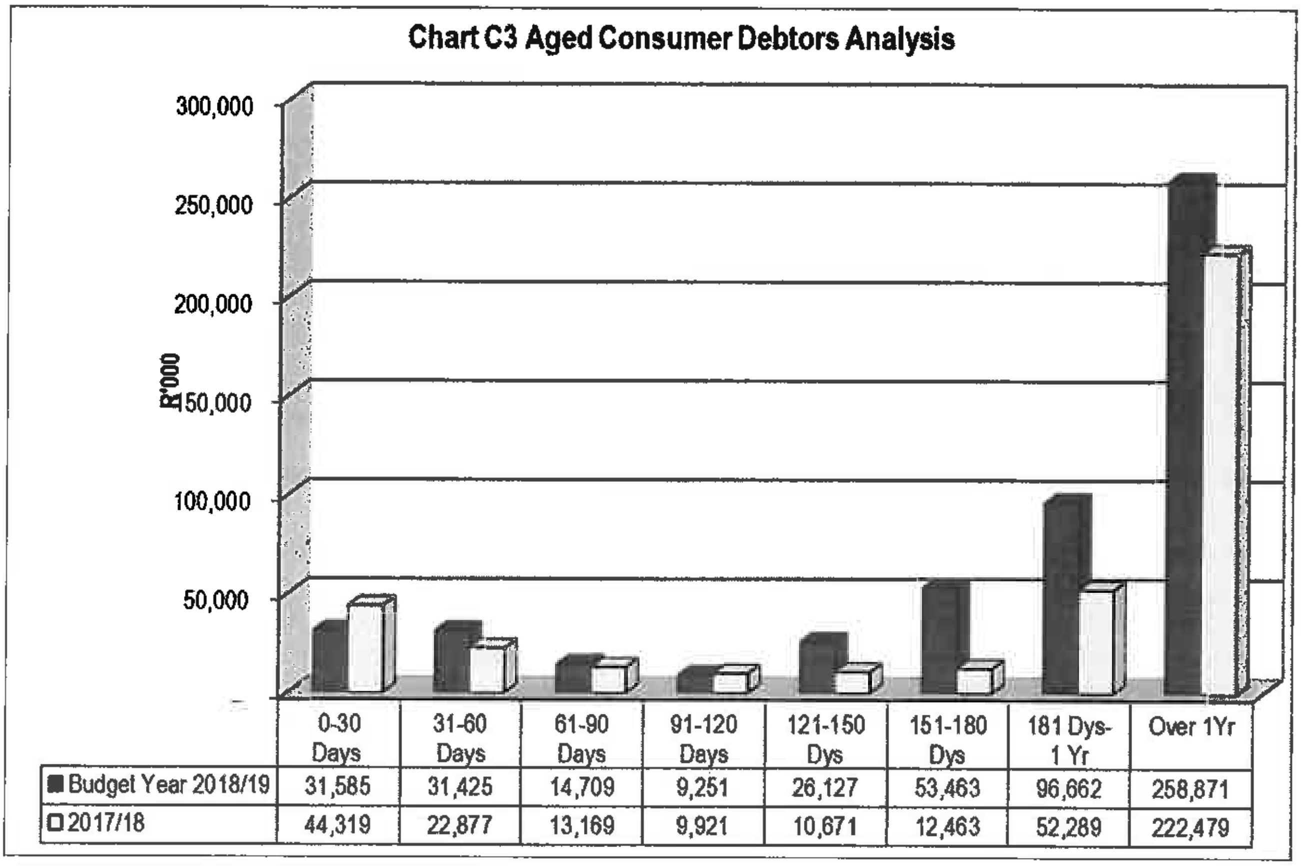
Bank Account name	Bank		Bank statement balance	Reconciling cheques outstanding	Reconciling items **deposits not receipted**	Cash book balance
ACB	Absa	CHQ	855,372.60		-	855,372.60
Salary	Absa	CHQ	9,914.00	-59,623.72		-49,709.72
General	Absa	CHQ	1,008,322.36	-284,127.65	-	724,194.71
Deposit	Absa	CHQ	9,373,778.82		-	9,373,778.82
Primary	Absa	CHQ	1,181,899.35		-	1,181,899.35
Ugu conditional grant acc	Absa	CHQ	4,312,927.83			4,312,927.83
Group life	Absa	CHQ	4,778,813.16			4,778,813.16
Mig Chq	Absa	CHQ	50.00			50.00
TOTAL BANK ACC			**21,521,078.12**			**21,177,326.75**
Ugu Call Account	Absa	INVESTMENT	4,321,689.99			4,321,689.99
Mig Call	Absa	INVESTMENT	758,547.21			758,547.21
Absa Investment2	Absa-S	INVESTMENT	454.45			454.45
FNB Investment	FNB	INVESTMENT				
FNB Investment	FNB-S	INVESTMENT	20,500.26			20,500.26
Investec Inv	Investec	INVESTMENT	10,000,000.00			10,000,000.00
Nedbank Investment	Nedbank	INVESTMENT				-
Std Bank -Inv	Std Bank	INVESTMENT				-
TOTAL INVESTMENTS			**15,101,191.91**			**15,101,191.91**
			36,622,270.03			36,278,518.66

1.4 Outstanding Debtors

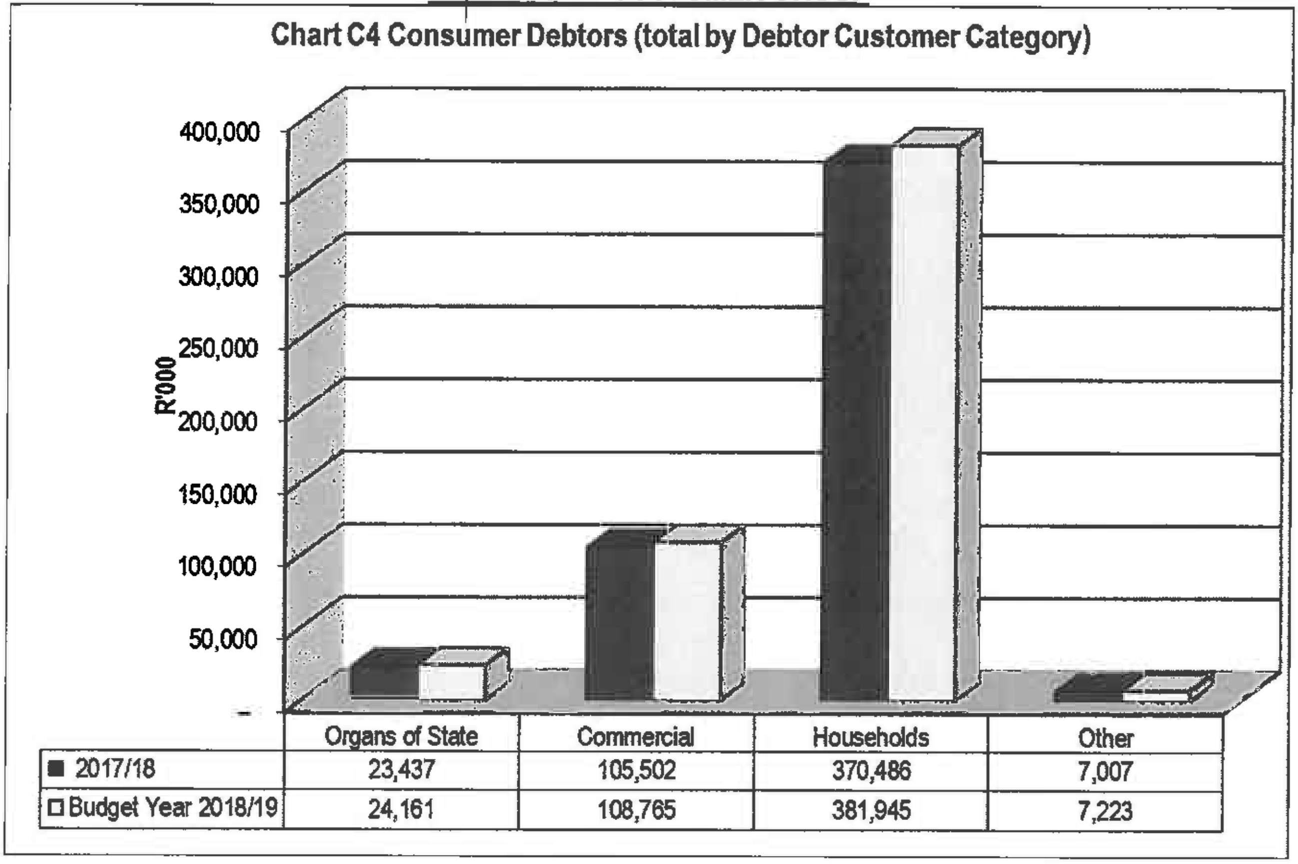
The Debtors report in Table SC3 has been prepared in the format required to be lodged electronically with National Treasury, which provides for aged analysis by revenue source as well as customer group. The report shows total outstanding debt of R522 093 819 as at the end of October 2018 which has increased by 2.10% from September 2018 total of R511 373 666
The consumer debtors amounted to R516 019 277

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

DEBTORS AGE ANALYSIS



DEBTORS BY CUSTOMER GROUP



Consumer Debtors Reconciliation

Gross Opening Balance as at 31 October 2018	516 019 277
Less Allowance for Impairment	321 211 620
Net Balance	**194 807 657**

The table below show Debtors ageing by top Ten Organs of State								
DEPARTMENTAL	TOTAL_AMOUNT_V	AGE_0_30	AGE_30_60	AGE_61_90	AGE_91_120	AGE_121_150	AGE_151_180	AGE_181_360
Department of Sports and Recreat	792.48	-58.62	-1,676.42	909.72	499.41	1,111.39	-8,729.56	8,736.56
Department of Education	60,808.60	-94,547.96	16,822.92	12,081.69	4,695.30	22,639.55	19,655.21	79,461.89
Department of Education S20	98,808.20	13,088.66	47,260.75	-35,701.73	4,094.03	15,321.58	17,461.40	37,283.51
Department of Education S21	4,159,076.32	84,416.34	440,681.21	46,392.86	124,835.92	329,188.32	852,878.89	2,280,682.78
Department of Health	5,232,475.75	-1,083,101.31	65,616.31	206,410.26	-200,397.92	613,740.92	1,256,887.22	4,373,320.27
Department of Housing	483,270.18	1,786.32	-679.73	1,786.32	-212.68	3,388.62	-210.34	477,411.67
Department of Public Works	1,495,523.64	-533,817.00	469,149.93	-900,184.34	546,358.04	450,813.38	7,024.70	1,456,178.93
Department of Social Welfare	85,095.55	279.37	279.37	279.37	189.88	108.48	550.33	83,408.75
Department of Transport	121,944.06	1,255.36	2,666.15	2,255.21	1,178.66	2,714.25	4,045.54	107,828.89
Harry Gwala DM	1,078,383.71	-638,910.95	81,932.35	40,980.53	163,565.95	-185,450.33	63,622.02	1,552,644.14
Ray Nkonyeni Municipality 2	238,611.97	-	-1,011,440.66	-	-	-	-557,715.72	1,807,768.35
Telkom SA	9,905,325.00	-148,952.32	656,880.24	504,222.18	-1,979,594.55	187,442.00	795,977.91	9,889,349.54
Transnet	70,840.85	3,605.54	13,966.26	-4,452.78	-1,403.99	23,029.73	30,594.87	5,501.22
Umdoni LM	387,018.14	9,376.94	97,004.53	1,899.97	18,605.70	37,964.19	53,839.12	168,327.69
Umuziwabantu LM	1,463,874.88	38,875.38	535,646.40	34,373.33	325,104.07	-279,622.15	468,833.02	340,664.83
Umzumbe LM	224,455.82	30,280.51	-88,818.82	16,529.60	24,151.75	43,437.98	-28,274.86	227,149.66
	25,106,305.15	**19,290.41**	**77,093.86**	**425.80**	**142.41**	**676.11**	**403.33**	**-45,815.33**

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

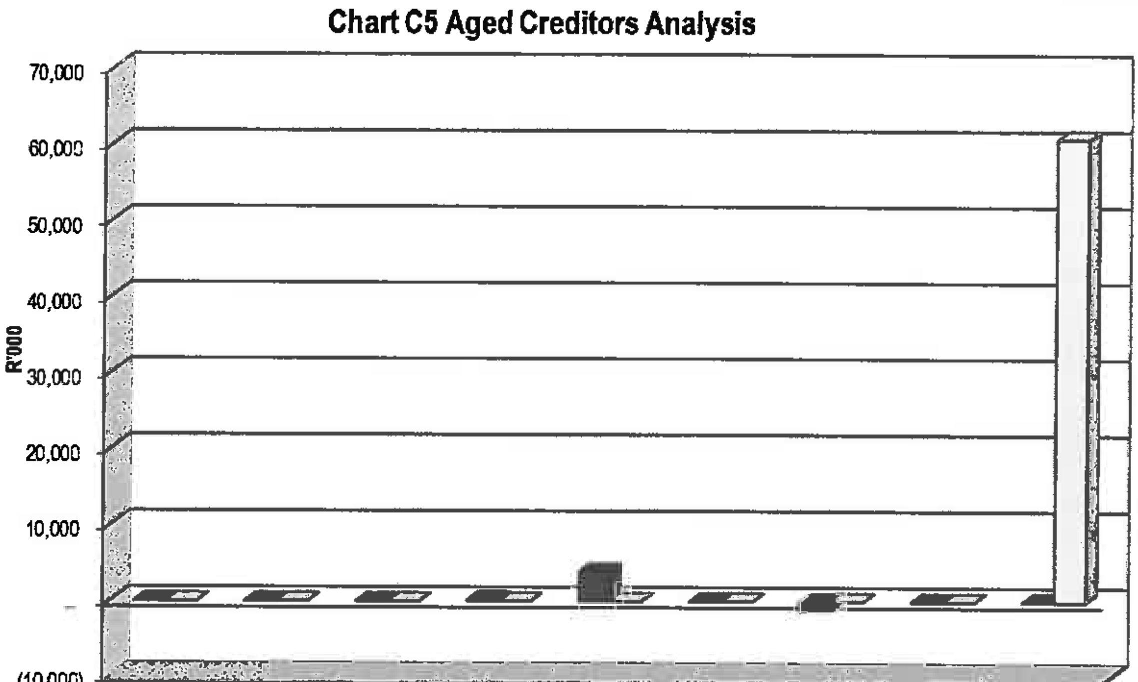
The following actions have been taken to Intensify the implementation of the credit control policy;

- Using telephone and SMS to remind customers about their outstanding accounts
- Government departments in arrears have payment arrangements in place which are constantly monitored on a monthly basis
- Posting and Hand delivering notifications(reminders) to customers that are in arrears about the status of their accounts
- Signing payment arrangements with customers who cannot afford to pay their accounts in full
- Making deductions in Employee Salaries for all outstanding monies due to their accounts
- Disconnecting all business accounts that are in arrears more than 60 days
- Restricting consumer accounts in arrears more than 60 days
- Handing customers over for collection that are not responding to either disconnection or restriction
- Conducting Indigent road shows in all 4 local Municipalities within our the Ugu District to register qualifying indigent customers

1.5. Outstanding Creditors

The report, in Table SC4, has been prepared on the basis of the format required to be lodged electronically with National Treasury. It provides for an aged analysis per creditor type. The report shows total of R60 830 144 as at the end of October 2018 which has decreased by 27.6% from September 2018 total of 47 683 166

Creditors Age Analysis



	Bulk Electricity	Bulk Water	PAYE deductions	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Other
2017/18	–	–	–	183	3,891	–	(1,278)	–	–
Budget Year 2018/19	–	–	–	–	–	–	8	–	60,822

1.6. Investment Portfolio

Table SC5 contains investments by maturity as at 31 October 2018 The table below shows the movement in total investments of the municipality for the month of October 2018.

Total Investments at the beginning of the month	**44 718 753.59**
Add: Investments made	
Less: Investments realised	-29 617561.68
Investments as at the end of the month	**15 101 191.91**

October 2018					
Name of Institution	Period of Investment	Type of Investment	Market value at the beginning of the month	Change in market value during the month	Market value at the end of the month
FNB Investment	30/60/90 day Notice	Daily Call Account	0.00	0.00	
FNB	One Day Notice	Daily Call Account	20 500.26	0.00	20 500.26
NEDBANK	30/60/90 day Notice	Daily Call Account	10 000 000.00	-10 000 000.00	0.00
Investec	30/60/90 day Notice	Daily Call Account	10 000 000.00	0.00	10 000 000.00
ABSA Call Account MIG	One Day Notice	Daily Call Account	758 547.21	0.00	758 547.21
STD Investment	30/60/90 day Notice	Daily Call Account	15 000 000.00	-15 000 000.00	0.00
ABSA Call	One Day Notice	Daily Call Account	8 939 251.67	-4 617 561.68	4 321 689.99
ABSA	One Day Notice	Daily Call Account	454.45	0.00	454.45
TOTAL			**44 718 753.59**	**29 617 561.68**	**15 101 191.91**

UGU- INVESTMENT ACCOUNT-OCTOBER 2018

	30	60	90	TOTAL
INVESTEC	10 000 000.00			10 000 000.00
FNB	0.00			0.00
STANDARD	0.00			0.00
NEDBANK	0.00			0.00
FNB CALL ACC	20 500.26			20 500.26
ABSA CALL ACC	4 321 689.99			4 321 689.99
MIG CALL ACC	758 547.21			758 547.21
ABSA CALL ACC	454.45			454.45
TOTAL	**15 101 191.91**			**15 101 191.91**

2. MONTHLY WITHDRAWALS FROM MUNICIPAL BANK ACCOUNTS

Computer Generated Cheques - Main Account	-		299 345.77
Manual Cheque Book - Main Account	-		3 638.31
Salary Cheques	-		334 193.37
MIG	-		0.00
Electronic Funds Transfer	-	Main Account	13 441 718.74
	-	Salary Account	25 332 765.24
			39 411 661.43

3. UGU FRESH PRODUCE MARKET

STATEMENT OF FINANCIAL PERFORMANCE - 31 OCTOBER 2018

	CURRENT YEAR 2018/2019					
DESCRIPTION	ADJUSTED BUDGET	YTD BUDGET	MONTHLY ACTUAL	YTD ACTUAL	YTD VARIANCE (R)	YTD %VARIANCE
Operating Revenue By Source						
Rental - Ugu Market	838,766	279,589	12,651	51,407	228,181	81.61%
	838,766	**279,589**	**12,651**	**51,407**	**228,181**	**81.61%**

4. UGU SPORTS AND LEISURE CENTRE

STATEMENT OF FINANCIAL PERFOMANCE - 31 OCTOBER 2018

DESCRIPTION	Adjusted Budget	YTD BUDGET	MONTHLY ACTUAL	YTD ACTUAL	YTD VARIANCE (R)
Operating Revenue By Source					
Rentals of Facilities	252,720	84,240	21,200	84,800	560
	252,720	**84,240**	**21,200**	**84,800**	**560**

UGU SPORTS AND LEISURE-520206

Opening Balance	893 107.77
Invoice	21 200.00
Receipts	507 048.73
Closing Balance	407 259.04

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

01-Sep	4792	20 000.00		20 000.00	Rent September 2016
11-Oct	4854	20 000.00		20 000.00	Rent October 2016
01-Nov	4865	20 000.00		20 000.00	Rent November 2016
03-Nov		2435.24		2435.14	
01-Dec	4869	20 000.00		20 000.00	
05-Jan			22 000.00	22 000.00	Payment
12-Jan	4872	20 000.00			Rent January 2017
13-Feb	4881	20 000.00			Rent February 2017
22-Mar	4884	20 000.00			Rent March 2017
26-April	4886	20 000.00			Rent April 2017
22-April			165 048.73		Payment
25-May	4893	20 000.00			Rent May 2017
15-June	4897	20 000.00			Rent June 2017
08-July	4907	20 000.00			Rent July 2017
21-Aug	4908	20 000.00			Rent August 2017
04-Sept	4909	20 000.00			Rent September 2017
02-Oct	4909	20 000.00			Rent October 2017
05-Oct	4911	2 259.00			Interest Charged
28-Nov	4932	20 000.00			Rent November 2017
12-Dec	4934	20 000.00			Rent December 2017
17-Jan	4937	20 000.00			Rent January 2018
12-Feb	4946	20 000.00			Rent February 2018
08- Mar	4948	20 000.00			Rent March 2018
17-Apr	4952	20 000.00			Rent April 2018
08-Jun	4956	20 000.00			Rent May 2018
03 July		20 000.00			Rent June 2018
03-Aug	4985	21 200.00			Rent July 2018
04-Sep	4994	21 200.00			Rent August 2018
05-Sept	4995	21 200.00			Rent September 2018
05-Oct	4995	21 200.00			
		914 307.77	**507 048.73**	**407 259.04**	

REPORT PREPARED BY:

for

MKHULULENI DLAMINI
GENERAL MANAGER: BTO

14/11/2018
DATE

DC21 Ugu - Table C1 Consolidated Monthly Budget Statement Summary - M04 October

Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	429,111	–	35,469	122,411	143,037	(20,627)	-14%	40,804
Investment revenue	–	3,480	–	–	426	1,160	(734)	-63%	142
Transfers and subsidies	–	451,692	–	387	183,100	150,564	32,536	22%	61,033
Other own revenue	–	10,229	–	3,107	6,957	3,410	3,547	104%	2,319
Total Revenue (excluding capital transfers and contributions)	–	**894,513**	–	**38,964**	**312,893**	**298,171**	**14,722**	**5%**	**104,298**
Employee costs	–	347,306	–	34,544	142,685	115,769	26,916	23%	47,562
Remuneration of Councillors	–	13,125	–	815	3,229	4,375	(1,146)	-26%	1,076
Depreciation & asset impairment	–	58,301	–	–	–	19,434	(19,434)	-100%	–
Finance charges	–	28,001	–	154	594	9,334	(8,739)	-94%	198
Materials and bulk purchases	–	91,029	–	9,060	18,226	30,343	(12,117)	-40%	6,075
Transfers and subsidies	–	20,213	–	–	5	6,738	(6,733)	-100%	2
Other expenditure	–	326,891	–	30,438	144,904	108,964	35,940	33%	48,301
Total Expenditure	–	**884,865**	–	**75,011**	**309,643**	**294,955**	**14,688**	**5%**	**103,214**
Surplus/(Deficit)	–	**9,648**	–	**(36,047)**	**3,250**	**3,216**	**34**	**1%**	**1,083**
Transfers and subsidies - capital (monetary allocations)	–	290,889	–	–	69,707	96,963	(27,256)	-28%	23,236
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	**300,537**	–	**(36,047)**	**72,957**	**100,179**	**(27,222)**	**-27%**	**24,319**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	**300,537**	–	**(36,047)**	**72,957**	**100,179**	**(27,222)**	**-27%**	**24,319**
Capital expenditure & funds sources									
Capital expenditure	–	**301,163**	–	**37,839**	**108,533**	**100,388**	**8,146**	**8%**	**36,178**
Capital transfers recognised	–	276,389	–	37,839	101,561	92,130	9,432	10%	33,854
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	**24,774**	–	–	**6,972**	**8,258**	**(1,286)**	**-16%**	**2,324**
Total sources of capital funds	–	**301,163**	–	**37,839**	**108,533**	**100,388**	**8,146**	**8%**	**36,178**
Financial position									
Total current assets	–	320,305	–		394,998				131,666
Total non current assets	–	4,184,908	–		4,104,061				1,368,020
Total current liabilities	–	254,916	–		459,836				153,279
Total non current liabilities	–	71,875	–		78,963				26,321
Community wealth/Equity	–	**4,043,999**	–		**3,960,259**				**1,320,086**
Cash flows									
Net cash from (used) operating	–	274,509	–	(35,292)	22,919	91,503	68,584	75%	7,640
Net cash from (used) investing	–	(300,545)	–	11,200	(55,041)	(100,182)	(45,140)	45%	(22,430)
Net cash from (used) financing	–	(20,931)	–	(410)	26,419	(6,977)	(33,396)	479%	8,806
Cash/cash equivalents at the month/year end	–	**5,396**	–	–	**36,279**	**36,708**	**429**	**1%**	**35,998**

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	31,585	31,425	14,709	9,251	26,127	53,463	96,662	258,871	522,094
Creditors Age Analysis									
Total Creditors	32,891	16,339	9,452	(11,732)	11,944	–	58	1,878	60,830

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

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		–	**14,650**	–	**3,388**	**190,140**	**4,883**	185,256	3794%	**63,380**
Executive and council		–	10,250	–	255	849	3,417	(2,568)	-75%	283
Finance and administration		–	4,400	–	3,133	189,291	1,467	187,824	12806%	63,097
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**8,293**	–	–	**(84)**	**2,764**	(2,848)	-103%	**(28)**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	253	–	–	–	84	(84)	-100%	–
Public safety		–	8,040	–	–	(84)	2,680	(2,764)	-103%	(28)
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**74,780**	–	–	**17**	**24,927**	(24,910)	-100%	**6**
Planning and development		–	56,773	–	–	17	18,924	(18,907)	-100%	6
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	18,007	–	–	–	6,002	(6,002)	-100%	–
Trading services		–	**1,086,840**	–	**35,576**	**192,527**	**362,280**	(169,753)	-47%	**64,176**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	976,441	–	27,134	161,683	325,480	(163,797)	-50%	53,894
Waste water management		–	110,399	–	8,442	30,844	36,800	(5,956)	-16%	10,281
Waste management		–	–	–	–	–	–	–		–
Other	4	–	**839**	–	–	–	**280**	**(280)**	**-100%**	–
Total Revenue - Functional	2	–	**1,185,402**	–	**38,964**	**382,599**	**395,134**	**(12,534)**	**-3%**	**127,533**
Expenditure - Functional										
Governance and administration		–	**252,301**	–	**30,004**	**120,677**	**84,100**	36,577	43%	**40,226**
Executive and council		–	80,550	–	6,154	26,733	26,850	(117)	0%	8,911
Finance and administration		–	171,750	–	23,850	93,944	57,250	36,694	64%	31,315
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**6,300**	–	**395**	**1,991**	**2,100**	(109)	-5%	**664**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	6,300	–	395	1,991	2,100	(109)	-5%	664
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**99,014**	–	**2,279**	**10,597**	**33,005**	(22,407)	-68%	**3,532**
Planning and development		–	75,740	–	2,279	10,597	25,247	(14,649)	-58%	3,532
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	23,274	–	–	–	7,758	(7,758)	-100%	–
Trading services		–	**527,251**	–	**42,333**	**176,377**	**175,750**	627	0%	**58,792**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	402,101	–	37,708	145,148	134,034	11,114	8%	48,383
Waste water management		–	125,150	–	4,625	31,229	41,717	(10,487)	-25%	10,410
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	–	**884,865**	–	**75,011**	**309,643**	**294,955**	**14,688**	**5%**	**103,214**
Surplus/ (Deficit) for the year		–	**300,537**	–	**(36,047)**	**72,957**	**100,179**	**(27,222)**	**-27%**	**24,319**

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

Vote Description	Ref	2017/18	Budget Year 2018/19							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		–	10,250	–	255	849	3,417	(2,568)	-75.2%	283
Vote 2 - FINANCE & ADMINISTRATION		–	4,400	–	3,133	189,291	1,467	187,824	12805.7%	63,097
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		–	56,773	–	–	17	18,924	(18,907)	-99.9%	6
Vote 4 - WATER		–	976,441	–	27,134	161,683	325,480	(163,797)	-50.3%	53,894
Vote 5 - WASTE WATER MANAGEMENT		–	110,399	–	8,442	30,844	36,800	(5,956)	-16.2%	10,281
Vote 6 - PUBLIC SAFETY		–	8,040	–	–	(84)	2,680	(2,764)	-103.1%	(28)
Vote 7 - ENVIRONMENTAL PROTECTION		–	18,007	–	–	–	6,002	(6,002)	-100.0%	–
Vote 8 - OTHER: MARKET		–	839	–	–	–	280	(280)	-100.0%	–
Vote 9 - SPORTS & RECREATION		–	253	–	–	–	84	(84)	-100.0%	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**–**	**1,185,402**	**–**	**38,964**	**382,599**	**395,134**	**(12,534)**	**-3.2%**	**127,533**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		–	80,550	–	6,154	26,733	26,850	(117)	-0.4%	8,911
Vote 2 - FINANCE & ADMINISTRATION		–	171,750	–	23,850	93,944	57,250	36,694	64.1%	31,315
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		–	75,740	–	2,279	10,597	25,247	(14,649)	-58.0%	3,532
Vote 4 - WATER		–	402,101	–	37,708	145,148	134,034	11,114	8.3%	48,383
Vote 5 - WASTE WATER MANAGEMENT		–	125,150	–	4,625	31,229	41,717	(10,487)	-25.1%	10,410
Vote 6 - PUBLIC SAFETY		–	6,300	–	395	1,991	2,100	(109)	-5.2%	664
Vote 7 - ENVIRONMENTAL PROTECTION		–	23,274	–	–	–	7,758	(7,758)	-100.0%	–
Vote 8 - OTHER: MARKET		–	–	–	–	–	–	–		–
Vote 9 - SPORTS & RECREATION		–	–	–	–	–	–	–		664
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**–**	**884,865**	**–**	**75,011**	**309,643**	**294,955**	**14,688**	**5.0%**	**103,878**
Surplus/ (Deficit) for the year	2	**–**	**300,537**	**–**	**(36,047)**	**72,957**	**100,179**	**(27,222)**	**-27.2%**	**23,655**

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

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue By Source										
Property rates								–		
Service charges - electricity revenue								–		
Service charges - water revenue			306,836		27,027	91,567	102,279	(10,712)	-10%	30,522
Service charges - sanitation revenue			122,275		8,442	30,844	40,758	(9,915)	-24%	10,281
Service charges - refuse revenue			–				–	–		–
Service charges - other							–	–		–
Rental of facilities and equipment			1,391		29	208	464	(256)	-55%	69
Interest earned - external investments			3,480			426	1,160	(734)	-63%	142
Interest earned - outstanding debtors			508		870	2,320	169	2,150	1269%	773
Dividends received							–	–		–
Fines, penalties and forfeits							–	–		–
Licences and permits							–	–		–
Agency services							–	–		–
Transfers and subsidies			451,592		387	183,100	150,564	32,536	22%	61,033
Other revenue			8,329		2,208	4,429	2,776	1,653	60%	1,476
Gains on disposal of PPE								–		–
Total Revenue (excluding capital transfers and contributions)		–	**894,513**	–	**38,964**	**312,893**	**298,171**	**14,722**	**5%**	**104,298**
Expenditure By Type										
Employee related costs			347,306		34,544	142,685	115,769	26,916	23%	47,562
Remuneration of councillors			13,125		815	3,229	4,375	(1,146)	-26%	1,076
Debt impairment			3,159			–	1,053	(1,053)	-100%	–
Depreciation & asset impairment			58,301			–	19,434	(19,434)	-100%	–
Finance charges			28,001		154	594	9,334	(8,739)	-94%	198
Bulk purchases			75,000		8,839	17,678	25,000	(7,322)	-29%	5,893
Other materials			16,029		221	548	5,343	(4,795)	-90%	183
Contracted services			41,018		21,642	103,562	13,673	89,889	657%	34,521
Transfers and subsidies			20,213		–	5	6,738	(6,733)	-100%	2
Other expenditure			282,713		8,315	39,441	94,238	(54,796)	-58%	13,147
Loss on disposal of PPE					481	1,901	–	1,901	#DIV/0!	634
Total Expenditure		–	**884,865**	–	**75,011**	**309,643**	**294,955**	**14,688**	**5%**	**103,214**
Surplus/(Deficit)		–	**9,648**	–	**(36,047)**	**3,250**	**3,216**	**34**	**0**	**1,083**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			290,889		–	69,707	96,963	(27,256)	(0)	23,236
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								–		
Transfers and subsidies - capital (in-kind - all)								–		
Surplus/(Deficit) after capital transfers & contributions		–	**300,537**	–	**(36,047)**	**72,957**	**100,179**			**24,319**
Taxation								–		
Surplus/(Deficit) after taxation		–	**300,537**	–	**(36,047)**	**72,957**	**100,179**			**24,319**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		–	**300,537**	–	**(36,047)**	**72,957**	**100,179**			**24,319**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		–	**300,537**	–	**(36,047)**	**72,957**	**100,179**			**24,319**

DC21 Ugu - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M04 October

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		–	–	–	–	–	–	–		–
Vote 2 - FINANCE & ADMINISTRATION		–	–	–	–	–	–	–		–
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		–	–	–	–	–	–	–		–
Vote 4 - WATER		–	–	–	–	–	–	–		–
Vote 5 - WASTE WATER MANAGEMENT		–	–	–	–	–	–	–		–
Vote 6 - PUBLIC SAFETY		–	–	–	–	–	–	–		–
Vote 7 - ENVIRONMENTAL PROTECTION		–	–	–	–	–	–	–		–
Vote 8 - OTHER: MARKET		–	–	–	–	–	–	–		–
Vote 9 - SPORTS & RECREATION		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		–	–	–	–	–	–	–		–
Vote 2 - FINANCE & ADMINISTRATION		–	24,500	–	–	6,972	8,167	(1,195)	-15%	2,324
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		–	274	–	–	–	91	(91)	-100%	–
Vote 4 - WATER		–	227,089	–	33,136	90,972	75,696	15,276	20%	30,324
Vote 5 - WASTE WATER MANAGEMENT		–	49,300	–	4,703	10,589	16,433	(5,844)	-36%	3,530
Vote 6 - PUBLIC SAFETY		–	–	–	–	–	–	–		–
Vote 7 - ENVIRONMENTAL PROTECTION		–	–	–	–	–	–	–		–
Vote 8 - OTHER: MARKET		–	–	–	–	–	–	–		–
Vote 9 - SPORTS & RECREATION		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	301,163	–	37,839	108,533	100,388	8,146	8%	36,178
Total Capital Expenditure		–	301,163	–	37,839	108,533	100,388	8,146	8%	36,178
Capital Expenditure - Functional Classification										
Governance and administration		–	24,500	–	–	6,972	8,167	(1,195)	-15%	2,324
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	24,500	–	–	6,972	8,167	(1,195)	-15%	2,324
Internal audit								–		
Community and public safety		–	–	–	–	–	–	–		–
Community and social services								–		
Sport and recreation								–		
Public safety								–		
Housing								–		
Health								–		
Economic and environmental services		–	274	–	–	–	91	(91)	-100%	–
Planning and development		–	274	–	–	–	91	(91)	-100%	–
Road transport								–		
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	276,389	–	37,839	101,561	92,130	9,432	10%	33,854
Energy sources								–		
Water management		–	227 089	–	33,136	90 972	75 396	15,276	20%	30,324
Waste water management			49 300	–	4,703	10,589	16,433	(5,844)	-36%	3,530
Waste management								–		
Other								–		
Total Capital Expenditure - Functional Classification	3	–	301,163	–	37,839	108,533	100,388	8,146	8%	36,178
Funded by:										
National Government			276,389		37,839	101,561	92 130	9,432	10%	33,854
Provincial Government								–		
District Municipality								–		
Other transfers and grants								–		
Transfers recognised - capital		–	276,389	–	37,839	101,561	92,130	9,432	10%	33,854
Public contributions & donations	5							–		
Borrowing	6							–		
Internally generated funds			24,774			6,972	8,258	(1,286)	-16%	2,324
Total Capital Funding		–	301,163	–	37,839	108,533	100,388	8,146	8%	36,178

References

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

2. Include capital component of PPP unitary payment

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

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

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

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

DC21 Ugu - Table C6 Consolidated Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash			14,984		21,177	7,059
Call investment deposits			147,656		15,101	5,034
Consumer debtors			106,673		449,397	149,799
Other debtors			42,896		(124,002)	(41,334)
Current portion of long-term receivables			62		25,686	8,562
Inventory			8,034		7,640	2,547
Total current assets		–	320,305	–	394,998	131,666
Non current assets						
Long-term receivables			32		1,108	369
Investments					0	0
Investment property			41,428		31,650	10,550
Investments in Associate						–
Property, plant and equipment			4,126,265		4,058,529	1,352,843
Agricultural						–
Biological assets						–
Intangible assets			17,183		12,775	4,258
Other non-current assets					0	0
Total non current assets		–	4,184,908	–	4,104,061	1,368,020
TOTAL ASSETS		–	4,505,213	–	4,499,059	1,499,686
LIABILITIES						
Current liabilities						
Bank overdraft						–
Borrowing			20,511		22,473	7,491
Consumer deposits			21,935		21,270	7,090
Trade and other payables			182,162		360,761	120,254
Provisions			30,307		55,333	18,444
Total current liabilities		–	254,916	–	459,836	153,279
Non current liabilities						
Borrowing			38,749		76,529	25,510
Provisions			33,126		2,434	811
Total non current liabilities		–	71,875	–	78,963	26,321
TOTAL LIABILITIES		–	326,791	–	538,800	179,600
NET ASSETS	2	–	4,178,422	–	3,960,259	1,320,086
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			4,043,999		3,960,259	1,320,086
Reserves						–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	4,043,999	–	3,960,259	1,320,086

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

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			–					–		
Service charges			343,289		30,024	115,483	114,430	1,053	1%	38,494
Other revenue			8,055		200	2,593	2,685	(92)	-3%	864
Government - operating			451,692			182,276	150,564	31,712	21%	60,759
Government - capital			290,889			72,000	96,963	(24,963)	-26%	24,000
Interest			3,989		538	2,603	1,330	1,274	96%	868
Dividends			–					–		–
Payments										
Suppliers and employees			(775,192)		(66,086)	(351,589)	(258,397)	93,192	-36%	(117,196)
Finance charges			(28,001)		(68)	(446)	(9,334)	(8,887)	95%	(149)
Transfers and Grants			(20,213)			0	(6,738)	(6,738)	100%	0
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**274,509**	**–**	**(35,292)**	**22,919**	**91,503**	**68,584**	**75%**	**7,640**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (Increase) in non-current debtors			618		12	1,439	206	1,233	599%	480
Decrease (increase) other non-current receivables								–		
Decrease (increase) in non-current investments					12,248	12,248		12,248	#DIV/0!	
Payments										
Capital assets			(301,163)		(1,060)	(68,728)	(100,388)	(31,659)	32%	(22,909)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(300,545)**	**–**	**11,200**	**(55,041)**	**(100,182)**	**(45,140)**	**45%**	**(22,430)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans					7	5,307	–	5,307	#DIV/0!	1,769
Borrowing long term/refinancing						43,940	–	43,940	#DIV/0!	14,647
Increase (decrease) in consumer deposits			881		19	480	294	187	64%	160
Payments										
Repayment of borrowing			(21,812)		(436)	(23,308)	(7,271)	16,037	-221%	(7,769)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**(20,931)**	**–**	**(410)**	**26,419**	**(6,977)**	**(33,396)**	**479%**	**8,806**
NET INCREASE/ (DECREASE) IN CASH HELD		**–**	**(46,967)**	**–**	**(24,502)**	**(5,703)**	**(15,656)**			**(5,984)**
Cash/cash equivalents at beginning:			52,363			41,982	52,363			41,982
Cash/cash equivalents at month/year end:		–	5,396	–		36,279	36,708			35,998

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

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	Service charges - water revenue	(14 712)	The challenges relating to the change (upgrade) in the MSCOA chart delayed the billing process of the municipality	The service provider is already on site working to resolve the problem
	Service charges - sanitation revenue	(9,315)	The challenges relating to the change (upgrade) in the MSCOA chart delayed the billing process of the municipality	The service provider is already on site, working to resolve the problem
	Rental of facilities and equipment	(256)	Not material	None
	Transfers recognised - operational	32,538	The first tranch of the equitable share was received in July and recognised as revenue when received	None
2	**Expenditure By Type**			
	Employee related costs	26,915	Not material	None
	Finance charges	(3,709)	At the time of reporting the 2017/2018 creditors accruals had not been finalised	a minimum level
	Bulk purchases	(7,222)	At the time of reporting, the 2017/2018 creditors accruals had not been finalised	a minimum level
	Contracted services	59,869	This variance is caused by the misalignment in the SMCOA budget and the previous system of budgeting (A-Schedules)	The municipality will re-produce the A-Schedules on case-ware and align to MSCOA
	Transfers and grants	(6,705)	At the time of reporting the 2017/2018 creditors accruals had not finalised	a minimum level
	Other expenditure	(54,796)	This variance is caused by the misalignment in the SMCOA budget and the previous system of budgeting (A-Schedules)	The municipality will re-produce the A-Schedules on case-ware and align to MSCOA
3	**Capital Expenditure**			
	Water	(5,276)	The spending on capital project is slow at the begining of the financial year and it will pick up as the year progresses	The expenditure on capital projects is being closely monitored by the MANCO
	Waste water management	(5,349)	The spending on capital project is slow at the begining of the financial year and it will pick up as the year progresses	The expenditure on capital projects is being closely monitored by the MANCO
	Environmental protection	–	There is no budget for capital projects in this department for the current financial year	None
	Planning and development	(91)	Not material	None
	Budget and treasury office	–	There is no budget for capital projects in this department for the current financial year	None
	Corporate services	(1,195)	The spending on capital project is slow at the begining of the financial year and it will pick up as the year progresses	The expenditure on capital projects is being closely monitored by the MANCO
4	**Financial Position**			
	Cash	21,177	This represents the physical cash in the municipality's bank accounts including short term deposits	None
	Consumer debtors	419,387	This represents the money that is owed by the consumers for the municipal services that were consumed during the period	None
	Other debtors	(124,072)	This represents the money that is owed by the consumers for other services, including rental of municipal properties, tender deposits, etc.	None
	Property, plant and equipment	4,056,824	This represents the total book value assets that are owned or controlled by the municipality, net off accumulated depreciation and or amortisation	None
	Consumer deposits	21,270	This represents the money that is held by the municipality as security on all the active consumer accounts	None
	Trade and other payables	360,761	This represents the moneys that is owed by the municipality to the suppliers of goods and services	None
	Borrowing	76,629	This represents the total book value of the borrowing that were made by the municipality in the current and prior financial periods	None
	Accumulated Surplus/(Deficit)	3,970,758	This represents the surplus (deficit) that has been accumulated by the municipality as at the end of the current period	None
				None
				None
5	**Cash Flow**			
	Ratepayers and other	1,653	More cash has been received than it was anticipated in the Cash Flow assumptions	To consider revising the Cash Flow estimates during the adjustment budget
	Government - operating	31,712	The first tranch of Equitable Share is received in July	None
	Government - capital	(34,965)	The larger share of our grants funding is received in the first quarter of the financial year	None
	Interest	(6,887)	At the time of reporting the cash book reconciliations had not been finalised	To finalise and update the cash book reconciliations
	Capital assets	(21,358)	At the time of reporting the cash book reconciliations had not been finalised	To finalise and update the cash book reconciliations
	Increase (decrease) in consumer deposits	167	Not material	None
	Repayment of borrowing	16,037	At the time of reporting the cash book reconciliations had not been finalised	To finalise and update the cash book reconciliations
6	**Measurable performance**			
7	**Municipal Entities**			
	Revenue	–		
	Operating Expenditure	–		
	Operating Capital Expenditure	–		

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October

Description of financial indicator	Basis of calculation	Ref	2017/18	Budget Year 2018/19			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	9.8%	0.0%	0.2%	1.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	6.0%	0.0%	11.6%	11.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	125.7%	0.0%	85.9%	85.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	63.8%	0.0%	7.9%	7.9%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	16.7%	0.0%	112.6%	112.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	38.8%	0.0%	45.6%	45.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	9.6%	0.0%	0.2%	1.2%
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 2018/19											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	25,401	24,631	10,826	6,186	22,992	43,050	77,996	231,833	442,917	382,059		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–		
Receivables from Non-exchange Transactions - Property Rates	1400	0	–	–	–	–	–	–	–	0	–		
Receivables from Exchange Transactions - Waste Water Management	1500	9,126	7,145	4,242	3,279	2,863	10,231	14,738	19,228	70,850	50,338		
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–		
Interest on Arrear Debtor Accounts	1810	1	–	–	–	379	378	1,494	–	2,252	2,251		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(2,943)	(351)	(358)	(214)	(107)	(196)	2,434	7,610	6,075	9,726		
Total By Income Source	**2000**	**31,585**	**31,425**	**14,709**	**9,251**	**26,127**	**53,463**	**96,662**	**258,871**	**522,094**	**444,374**	–	–
2017/18 - totals only		44,319	22,877	13,169	9,921	10,671	12,463	52,289	222,479	388,187	**307,822**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,886	2,296	1,413	758	1,190	2,502	6,668	7,449	24,161	18,567		
Commercial	2300	10,207	10,449	4,350	2,451	3,843	25,385	14,210	37,870	108,765	83,759		
Households	2400	19,470	18,680	8,947	6,043	21,094	24,512	69,647	213,552	381,945	334,847		
Other	2500	22	–	–	–	–	1,064	6,137	–	7,223	7,201		
Total By Customer Group	**2600**	**31,585**	**31,425**	**14,709**	**9,251**	**26,127**	**53,463**	**96,662**	**258,871**	**522,094**	**444,374**	–	–

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

Description R thousands	NT Code	Budget Year 2018/19								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	–	–	–	–	–	–	–	8	8
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	32,891	16,339	9,452	(11,732)	11,944	–	58	1,869	60,822
Total By Customer Type	**1000**	**32,891**	**16,339**	**9,452**	**(11,732)**	**11,944**	**–**	**58**	**1,878**	**60,830**

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of Investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
FNB Investment		Daily Call Account					–	–	–
First National Bank		Daily Call Account					21	–	21
NEDBank		Daily Call Account					10,000	(10,000)	–
Investec							10,000	–	10,000
ABSA Bank CALL MIG		Daily Call Account					759	–	759
STD Investment								–	
ABSA Bank CALL		Daily Call Account					15,000	(15,000)	–
Jazz							8,939	(4,618)	4,322
ABSA							0		0
Municipality sub-total					–		44,719	(29,618)	15,101
Entities									
South Coast Tourism									
South Coast Development Agency									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2				–		**44,719**	**(29,618)**	**15,101**

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

Description	Ref	2017/18	Budget Year 2018/19							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	443,655	–	–	186,397	147,885	38,512	26.0%	62,132
Local Government Equitable Share			360,673			181,855	120,224	61,631	51.3%	60,618
RSC Levy Replacement			75,204			–	25,068	(25,068)	-100.0%	–
Finance Management			1,865			1,865	622	1,243	200.0%	622
EPWP Incentive			3,250			813	1,083	(270)	-25.0%	271
Rural Roads Asset Management Systems Grant			2,663			1,864	888	976	110.0%	621
	3							–		
								–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		–	2,400	–	–	400	800	(667)	-83.3%	133
Spatial Development Framework Support								–		–
Development Planning Shared Surpport			400		–	400	133			133
Umzumbe Trails			2,000			–	667	(667)	-100.0%	–
	4							–		–
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	5,637	–	–	–	1,879	(1,879)	-100.0%	–
Grants from LM's to Entities			5,637			–	1,879	(1,879)	-100.0%	–
South Coast Bike Festival EDTEA/RNM								–		–
								–		
Total Operating Transfers and Grants	5	–	451,692	–	–	186,797	150,564	35,967	23.9%	62,266
Capital Transfers and Grants										
National Government:		–	290,889	–	–	72,000	96,963	(24,963)	-25.7%	24,000
Municipal Infrastructure Grant (MIG)			235,889			72,000	78,630	(6,630)	-8.4%	24,000
Water Services Infrastructure Grant			55,000			–	18,333	(18,333)	-100.0%	–
Mhlabatshane										
Disaster Management Centre										
								–		
								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
										–
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	–	290,889	–	–	72,000	96,963	(24,963)	-25.7%	24,000
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	742,581	–	–	258,797	247,527	11,004	4.4%	86,266

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

Description	Ref	2017/18	Budget Year 2018/19							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	458,155	–	37,191	146,884	152,718	(5,835)	-3.8%	48,961
Local Government Equitable Share			360,673		30,056	120,224	120,224	(0)	0.0%	40,075
RSC Levy Replacement			75,204		6,267	25,068	25,068	–		8,356
Finance Management			1,865		23	71	622	(551)	-88.6%	24
EPWP Incentive			3,250		220	896	1,083	(188)	-17.3%	299
Rural Roads Asset Management Systems Grant			2,663		625	625	885	(263)	-29.6%	208
Municipal Infrastructure Grant			14,500			–	4,833	(4,833)	-100.0%	–
Other transfers and grants [insert description]								–		
Provincial Government:		–	2,400	–	33	133	800	(667)	-83.3%	44
Spatial Development Framework Support								–		
Development Shared Services Support			400		33	133	133	(0)	0.0%	44
							–	–		–
Umzumbe Trails			2,000			–	667	(667)	-100.0%	–
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	5,637	–	–	–	1,879	(1,879)	(0)	–
Grants from LM's to Entities			5,637			–	1,879	(1,879)	-100.0%	–
								–		–
Total operating expenditure of Transfers and Grants:		–	466,192	–	37,224	147,017	155,397	(8,380)	-5.4%	49,006
Capital expenditure of Transfers and Grants										
National Government:		–	276,389	–	–	69,743	92,130	(22,386)	-24.3%	23,248
Municipal Infrastructure Grant (MIG)			221,389			69,743	73,796	(4,053)	-5.5%	23,248
Water Services Infrastructure Grant			55,000			–	18,333	(18,333)	-100.0%	–
Disaster Management Grant								–		
Mhlabatshane								–		
								–		
Other capital transfers [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
TOTAL RECEIPTS OF TRANSFERS & GRANTS								–		
								–		
Total capital expenditure of Transfers and Grants		–	276,389	–	–	69,743	92,130	(22,386)	-24.3%	23,248
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	742,581	–	37,224	216,760	247,527	(30,767)	-12.4%	72,253

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

Summary of Employee and Councillor remuneration	Ref	2017/18 Audited Outcome	Budget Year 2018/19 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			3 057		586	[illegible]213	1 686	528	31%	738
Pension and UIF Contributions			259		–	0	86	(86)	-100%	0
Medical Aid Contributions			221		–	–	74	(74)	-100%	–
Motor Vehicle Allowance			3 294		120	334	1 098	(464)	-42%	211
Cellphone Allowance			391		70	329	130	198	152%	110
Housing Allowances			2 233		–	–	744	(744)	-100%	–
Other benefits and allowances			54		–	–	15	(18)	-100%	–
Sub Total - Councillors		–	11,509	–	837	3,176	3,836	(660)	-17%	1,059
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			4 966			–	1 655	(1,655)	-100%	–
Pension and UIF Contributions			[illegible]			–	232	(232)	-100%	–
Medical Aid Contributions			196			–	65	(65)	-100%	–
Overtime						–	–	–		–
Performance Bonus			315			–	105	(105)	-100%	–
Motor Vehicle Allowance			1 492			–	497	(497)	-100%	–
Cellphone Allowance			68			–	23	(23)	-100%	–
Housing Allowances			157			–	52	(52)	-100%	–
Other benefits and allowances			37			–	12	(12)	-100%	–
Payments in lieu of leave			85			–	28	(28)	-100%	–
Long service awards							–	–		–
Post-retirement benefit obligations	2						–	–		–
Sub Total - Senior Managers of Municipality		–	8,010	–	–	–	2,670	(2,670)	-100%	–
% increase	4		#DIV/0!							
Other Municipal Staff										
Basic Salaries and Wages			230 253		25,628	115,232	76,754	38,478	48%	37,744
Pension and UIF Contributions			37 671		139	564	12,557	(11,993)	-96%	185
Medical Aid Contributions			23 852		1,352	5,379	7,951	(2,571)	-32%	1 793
Overtime			3 896		3,051	12,350	2 299	10,050	437%	4 117
Performance Bonus					23	23	–	23	#DIV/0!	6
Motor Vehicle Allowance			10,287		732	3,052	3 429	(377)	-11%	1 017
Cellphone Allowance			1,394		–	–	465	(465)	-100%	–
Housing Allowances			703		266	1,059	234	825	352%	353
Other benefits and allowances			11 132		–	–	3,711	(3,711)	-100%	–
Payments in lieu of leave			2,843		156	794	946	(154)	-16%	265
Long service awards			1,593		131	803	532	271	51%	266
Post-retirement benefit obligations	2				–		–	–		–
Sub Total - Other Municipal Staff		–	326,639	–	29,508	137,257	108,880	28,378	26%	45,752
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		–	346,158	–	30,345	140,433	115,386	25,048	22%	46,811
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances			7			–	2	(2)	-100%	–
Board Fees			1 610			–	537	(537)	-100%	–
Payments in lieu of leave			–					–		
Long service awards			–					–		
Post-retirement benefit obligations			–					–		
Sub Total - Board Members of Entities	2	–	1,616	–	–	–	539	(539)	-100%	–
% increase	4		#DIV/0!							
Senior Managers of Entities										
Basic Salaries and Wages			6,600			–	2 200	(2,200)	-100%	–
Pension and UIF Contributions			212			–	71	(71)	-100%	–
Medical Aid Contributions			–				–	–		–
Overtime			–				–	–		–
Performance Bonus			306			–	102	(102)	-100%	–
Motor Vehicle Allowance			–				–	–		–
Cellphone Allowance			71			–	24	(24)	-100%	–
Housing Allowances			–				–	–		–
Other benefits and allowances			266			–	89	(89)	-100%	–
Payments in lieu of leave			92			–	31	(31)	-100%	–
Long service awards			–				–	–		–
Post-retirement benefit obligations	2		–				–	–		–
Sub Total - Senior Managers of Entities		–	7,547	–	–	–	2,516	(2,516)	-100%	–
% increase	4		#DIV/0!							
Other Staff of Entities										
Basic Salaries and Wages			3 714			–	1 238	(1,238)	-100%	–
Pension and UIF Contributions			347			–	116	(116)	-100%	–
Medical Aid Contributions			348			–	116	(116)	-100%	–
Overtime			307			–	102	(102)	-100%	–
Performance Bonus			305			–	102	(102)	-100%	–
Motor Vehicle Allowance			–			–	–	–		–
Cellphone Allowance			12			–	4	(4)	-100%	–
Housing Allowances			33			–	11	(11)	-100%	–
Other benefits and allowances			42			–	14	(14)	-100%	–
Payments in lieu of leave			–				–	–		–
Long service awards			–				–	–		–
Post-retirement benefit obligations			–				–	–		–
Sub Total - Other Staff of Entities		–	5,111	–	–	–	1,704	(1,704)	-100%	–
% increase	4		#DIV/0!							
Total Municipal Entities		–	14,274	–	–	–	4,758	(4,758)	-100%	–
TOTAL SALARY, ALLOWANCES & BENEFITS		–	360,431	–	30,345	140,433	120,144	20,290	17%	46,811
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		–	347,306	–	29,508	137,257	115,769	21,488	19%	45,752

DC21 Ugu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M04 October

Description	Ref	Budget Year 2018/19												2018/19 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash Receipts By Source																
Property rates													–			
Service charges - electricity revenue													–			
Service charges - water revenue		23,254	14,074	26,998	21,749	20,431	19,548	21,885	20,870	17,017	16,339	17,139	40,451	245,469	258,479	272,178
Service charges - sanitation revenue		6,787	7,173	7,173	8,275	7,420	6,805	6,658	7,279	5,253	5,284	5,284	26,151	97,820	103,005	108,464
Service charges - refuse													–			
Service charges - other													–			
Rental of facilities and equipment			59	29	31	82	97	96	96	99	97	97	380	1,391	1,150	1,214
Interest earned - external investments		89	1,450	425	638	120	178	354	270	179	334	134	1,092	3,480	2,673	2,819
Interest earned - outstanding debtors					(17)								–	508	536	565
Dividends received													–			
Fines, penalties and forfeits													–			
Licences and permits													–			
Agency services													–			
Transfer receipts - operating		181,855	421	–	–	–	69,151	–	–	104,992	111,452	–	5,637	451,692	469,124	510,724
Other revenue		47	74	2,165	186								6,663	6,663	2,212	2,333
Cash Receipts by Source		**212,032**	**23,251**	**36,810**	**30,862**	**28,054**	**95,778**	**28,993**	**28,515**	**127,540**	**133,507**	**22,654**	**80,374**	**807,025**	**837,178**	**898,298**
Other Cash Flows by Source													–			
Transfer receipts - capital		72,000	–	–		–	100,000	–	–	45,000	–	–	55,001	290,889	336,038	355,509
Contributions & Contributed assets													–			
Proceeds on disposal of PPE													–			
Short term loans		4,781	519		7								–			
Borrowing long term/refinancing		43,940											–			
Increase in consumer deposits		460	56	(55)	19			518			544		(1,145)	881	928	977
Receipt of non-current debtors		1,430	31	(34)	12	391	391	391	391	391	391	391	(3,682)	618	651	685
Receipt of non-current receivables													–			
Change in non-current investments					12,248								–			
Total Cash Receipts by Source		**334,642**	**23,857**	**36,721**	**43,148**	**28,445**	**196,169**	**29,902**	**28,906**	**172,931**	**134,441**	**23,045**	**130,548**	**1,099,413**	**1,174,794**	**1,255,469**
Cash Payments by Type													–			
Employee related costs		29,185	44,311	34,253	29,508	26,716	26,716	26,716	26,716	26,716	26,716	26,716	26,716	347,306	366,061	386,194
Remuneration of councillors		792	807	815	837	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	13,125	13,834	14,595
Interest paid		27	294	58	68	2,495	1,991	1,931	1,873	1,779	1,690	1,606	1,324	28,001	29,513	31,136
Bulk purchases - Electricity													–	–	–	–
Bulk purchases - Water & Sewer				8,839	15,245	4,904	9,808	4,904	4,904	4,904	4,904	4,904	16,154	75,000	79,050	83,398
Other materials		180	232	480	1,072	1,040	1,193	1,182	1,087	997	911	1,796	3,611	16,029	19,343	20,387
Contracted services		17,003	17,230	12,478	10,607	2,581	2,751	2,932	3,121	3,320	3,403	3,616	10,447	41,018	43,233	45,611
Grants and subsidies paid - other municipalities		(0)				–	5,053	–	–	5,053	–	–	5,054	20,213	21,284	22,412
Grants and subsidies paid - other		–	–										–			
General expenses		51,261	41,457	26,180	8,818	25,467	26,557	25,710	26,275	25,728	23,921	22,973	3,769	282,713	260,950	275,302
Cash Payments by Type		**98,448**	**104,331**	**83,104**	**66,154**	**64,296**	**75,162**	**64,467**	**65,070**	**69,591**	**62,640**	**62,704**	**68,169**	**823,405**	**833,267**	**879,034**
Other Cash Flows/Payments by Type																
Capital assets		17,729	40,376	9,563	1,060		63,718			33,718		63,718	46,290	301,163	317,124	333,932
Repayment of borrowing		21,999	873	–	436		16,545			16,545		16,545	(44,370)	21,812	21,812	21,812
Other Cash Flows/Payments				–									–			
Total Cash Payments by Type		**138,176**	**145,579**	**92,667**	**67,650**	**64,296**	**155,426**	**64,467**	**65,070**	**149,855**	**62,640**	**142,968**	**70,089**	**1,146,380**	**1,172,203**	**1,234,778**
NET INCREASE/(DECREASE) IN CASH HELD		**196,466**	**(121,723)**	**(55,945)**	**(24,502)**	**(35,851)**	**40,743**	**(34,565)**	**(36,164)**	**23,076**	**71,802**	**(119,922)**	**60,459**	**(46,967)**	**2,591**	**20,691**
Cash/cash equivalents at the month/year beginning:		41,982	238,448	116,726	60,781	36,279	427	41,170	6,605	(29,559)	(6,483)	65,319	(54,604)	41,982	(4,985)	(2,394)
Cash/cash equivalents at the month/year end:		238,448	116,726	60,781	36,279	427	41,170	6,605	(29,559)	(6,483)	65,319	(54,604)	5,855	(4,985)	(2,394)	18,297

DC21 Ugu - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue By Source										
Property rates								–		
Service charges - electricity revenue								–		
Service charges - water revenue			306,836		27,027	91,567	102,279	(10,712)	-10%	30,522
Service charges - sanitation revenue			122,275		8,442	30,844	40,758	(9,915)	-24%	10,281
Service charges - refuse revenue								–		
Service charges - other								–		
Rental of facilities and equipment			1,391		29	208	464	(256)	-55%	69
Interest earned - external investments			3,480			–	1,160	(1,160)	-100%	–
Interest earned - outstanding debtors			508		870	2,320	169	2,150	1269%	773
Dividends received								–		
Fines, penalties and forfeits								–		
Licences and permits								–		
Agency services								–		
Transfers and subsidies			451,692		387	183,100	150,564	32,536	22%	61,033
Other revenue			8,329		2,208	4,429	2,776	1,653	60%	1,476
Gains on disposal of PPE								–		–
Total Revenue (excluding capital transfers and contributions)		**–**	**894,513**	**–**	**38,964**	**312,467**	**298,171**	**14,296**	**5%**	**104,156**
Expenditure By Type										
Employee related costs			347,306		34,544	142,685	115,769	26,916	23%	47,562
Remuneration of councillors			13,125		815	3,229	4,375	(1,146)	-26%	1,076
Debt impairment			3,159			–	1,053	(1,053)	-100%	–
Depreciation & asset impairment			58,301			–	19,434	(19,434)	-100%	–
Finance charges			28,001		154	594	9,334	(8,739)	-94%	198
Bulk purchases			75,000		8,839	17,678	25,000	(7,322)	-29%	5,893
Other materials			16,029		221	548	5,343	(4,795)	-90%	183
Contracted services			41,016		21,642	103,562	13,673	89,889	657%	34,521
Transfers and subsidies			20,213		–	5	6,738	(6,733)	-100%	2
Other expenditure			282,713		8,260	39,387	94,238	(54,851)	-58%	13,129
Loss on disposal of PPE					481	1,420	–	1,420	#DIV/0!	473
Total Expenditure		**–**	**884,865**	**–**	**74,956**	**309,107**	**294,955**	**14,152**	**5%**	**103,036**
Surplus/(Deficit)		–	9,648	–	(35,992)	3,360	3,216	144	4%	1,120
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			290,889		–	69,707	96,963	(27,256)	-28%	23,236
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								–		
Transfers and subsidies - capital (in-kind - all)								–		
Surplus/(Deficit) after capital transfers & contributions		–	300,537	–	(35,992)	73,067	100,179	(27,112)	-27%	24,356
Taxation								–		
Surplus/(Deficit) after taxation		**–**	**300,537**	**–**	**(35,992)**	**73,067**	**100,179**	**(27,112)**	**-27%**	**24,356**

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

Month	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July		24,614		17,729	17,729	24,614	6,885	28.0%	6%
August		24,614		37,839	55,568	49,229	(6,339)	-12.9%	18%
September		24,614		15,126	70,694	73,843	3,149	4.3%	23%
October		24,614		37,839	108,533	98,458	(10,075)	-10.2%	36%
November		24,614		–		123,072	–		
December		24,614				147,686	–		
January		24,614				172,301	–		
February		24,614				196,915	–		
March		24,614				221,530	–		
April		24,614				246,144	–		
May		24,614				270,759	–		
June		30,404				301,163	–		
Total Capital expenditure	**–**	**301,163**	**–**	**108,533**					

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

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	172,356	–	37,839	152,426	57,452	(94,974)	-165.3%	50,809
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads								–		
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		–	131,966	–	33,136	141,837	43,989	(97,848)	-222.4%	47,279
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works			131,966		33,136	141,837	43,989	(97,848)	-222.4%	47,279
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	40,390	–	4,703	10,589	13,463	2,874	21.3%	3,530
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works			40,390		4,703	10,589	13,463	2,874	21.3%	3,530
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares								–		
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls								–		
Centres								–		
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
Purls								–		
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities								–		

Markets								–		
Stalls								–		
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares								–		
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities								–		
Outdoor Facilities								–		
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Monuments								–		
Historic Buildings								–		
Works of Art								–		
Conservation Areas								–		
Other Heritage								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		–	14,000	–	–	–	4,667	4,667	100.0%	–
Operational Buildings		–	14,000	–	–	–	4,667	4,667	100.0%	–
Municipal Offices			14,000			–	4,667	4,667	100.0%	–
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores								–		
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	23	–	–	–	8	8	100.0%	–
Servitudes								–		
Licences and Rights		–	23	–	–	–	8	8	100.0%	–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications			23			–	8	8	100.0%	–
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	584	–	–	–	195	195	100.0%	–
Computer Equipment			584			–	195	195	100.0%	–
Furniture and Office Equipment		–	166	–	–	–	55	55	100.0%	–
Furniture and Office Equipment			166			–	55	55	100.0%	–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
Transport Assets		–	10,000	–	–	6,972	3,333	(3,638)	-109.2%	2,324
Transport Assets			10,000			3,972	3,333	(3,838)	-109.2%	2,324
Libraries		–	–	–	–	–	–	–		–
Libraries								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on new assets	1	–	187,129	–	37,839	159,398	65,710	(93,686)	-142.6%	53,133

DC21 Ugu - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04

Description	Ref	2017/18	Budget Year 2018/19							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	104,033	–	–	–	34,678	34,678	100.0%	–
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads								–		
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		–	95,123	–	–	–	31,708	31,708	100.0%	–
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works			95,123			–	31,708	31,708	100.0%	–
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	8,910	–	–	–	2,970	2,970	100.0%	–
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works			8,910			–	2,970	2,970	100.0%	–
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares								–		
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls								–		
Centres								–		
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
Parks								–		
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities								–		
Markets								–		
Stalls								–		

Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares								–		
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities								–		
Outdoor Facilities								–		
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Monuments								–		
Historic Buildings								–		
Works of Art								–		
Conservation Areas								–		
Other Heritage								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices								–		
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores								–		
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes								–		
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications								–		
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment								–		
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets								–		
Libraries		–	–	–	–	–	–	–		–
Libraries								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on renewal of existing assets	1	–	104,033	–	–	–	34,678	34,678	100.0%	–

References

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

check balance	–	–	–	–	50,864,739	–		16,954,813

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

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	39,213	–	–	–	9,803	9,803	100.0%	3,268
Roads Infrastructure		–	6,030	–	–	–	1,508	1,508	100.0%	503
Roads			6,030			–	1 508	1,508	100.0%	503
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		–	28,070	–	–	–	7,016	7,016	100.0%	2,339
Dams and Weirs								–		
Boreholes								–		
Reservoirs			4,391			–	1 098	1,098	100.0%	366
Pump Stations								–		–
Water Treatment Works			5,888			–	1,472	1,472	100.0%	491
Bulk Mains								–		–
Distribution			13 765			–	3,441	3,441	100.0%	1 147
Distribution Points								–		
PRV Stations								–		
Capital Spares			4,026			–	1,006	1,006	100.0%	335
Sanitation Infrastructure		–	5,113	–	–	–	1,278	1,278	100.0%	426
Pump Station								–		
Reticulation			2 417			–	604	604	100.0%	201
Waste Water Treatment Works			2 696			–	674	674	100.0%	225
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares								–		
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls								–		
Centres								–		
Crèches								–		
Clinics/Care Centres								–		

Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
Purls								–		
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities								–		
Markets								–		
Stalls								–		
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares								–		
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities								–		
Outdoor Facilities								–		
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Monuments								–		
Historic Buildings								–		
Works of Art								–		
Conservation Areas								–		
Other Heritage								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		–	**8,385**	–	–	–	**2,096**	**2,096**	**100.0%**	**699**
Operational Buildings		–	8,385	–	–	–	2,096	2,096	100.0%	699
Municipal Offices			6 470			–	1 617	1,617	100.0%	539
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops			1 915			–	479	479	100.0%	160
Yards								–		
Stores								–		
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	**1,206**	–	–	–	**302**	**302**	100.0%	**101**
Servitudes								–		
Licences and Rights		–	1,206	–	–	–	302	302	100.0%	101
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications			1,206			–	302	302	100.0%	101
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	**224**	–	–	–	**56**	**56**	100.0%	**19**
Computer Equipment			224			–	56	56	100.0%	19
Furniture and Office Equipment		–	**398**	–	–	–	**100**	**100**	100.0%	**33**
Furniture and Office Equipment			398			–	100	100	100.0%	33
Machinery and Equipment		–	**12,723**	–	–	–	**3,181**	**3,181**	100.0%	**1,060**
Machinery and Equipment			12 723			–	3 181	3,181	100.0%	1,060
Transport Assets		–	**16,639**	–	–	–	**4,160**	**4,160**	100.0%	**1,387**
Transport Assets			16,639			–	4,160	4,160	100.0%	1,387
Libraries		–	–	–	–	–	–	–		–
Libraries								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Repairs and Maintenance Expenditure	1	–	**78,788**	–	–	–	**19,697**	**19,697**	**100.0%**	**6,566**

DC21 Ugu - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M04 October

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Depreciation by Asset Class/Sub-class										
Infrastructure		–	56,426	–	–	–	18,809	18,809	100.0%	–
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads								–		
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		–	50,894	–	–	–	16,965	16,965	100.0%	–
Dams and Weirs				–				–		
Boreholes								–		
Reservoirs			30,563			–	10,188	10,188	100.0%	–
Pump Stations								–		
Water Treatment Works			15,005			–	5,002	5,002	100.0%	–
Bulk Mains								–		
Distribution			5,326			–	1,775	1,775	100.0%	–
Distribution Points								–		
PRV Stations								–		
Capital Spares				–				–		
Sanitation Infrastructure		–	5,532	–	–	–	1,844	1,844	100.0%	–
Pump Station				–				–		
Reticulation			187			–	62	62	100.0%	–
Waste Water Treatment Works			5,345			–	1,782	1,782	100.0%	–
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares								–		
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls								–		
Centres								–		
Crèches								–		
Clinics/Care Centres								–		

Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
Purls								–		
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities								–		
Markets								–		
Stalls								–		
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares								–		
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities								–		
Outdoor Facilities								–		
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Monuments								–		
Historic Buildings								–		
Works of Art								–		
Conservation Areas								–		
Other Heritage								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		–	208	–	–	–	69	69	100.0%	–
Operational Buildings		–	208	–	–	–	69	69	100.0%	–
Municipal Offices			198			–	66	66	100.0%	–
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores			10			–	3	3	100.0%	–
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	304	–	–	–	101	101	100.0%	–
Servitudes								–		
Licences and Rights		–	304	–	–	–	101	101	100.0%	–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications			304			–	101	101	100.0%	–
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	289	–	–	–	96	96	100.0%	–
Computer Equipment			289			–	96	96	100.0%	–
Furniture and Office Equipment		–	480	–	–	–	–	–		–
Furniture and Office Equipment			480			–		–		
Machinery and Equipment		–	229	–	–	–	76	76	100.0%	–
Machinery and Equipment			229			–	76	76	100.0%	–
Transport Assets		–	365	–	–	–	122	122	100.0%	–
Transport Assets			365			–	122	122	100.0%	–
Libraries		–	–	–	–	–	–	–		–
Libraries								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Depreciation	1	–	58,301	–	–	–	19,274	19,274	100.0%	–

Ugu District Municipality

Quality Certificate

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

(name of municipality),hereby certify that-

(mark as appropriate)

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

for the month of **October** 2018 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name DHANPALAN Devaraj NAIDOO.

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature Naidoo

Date ______________________