Ugu District Municipality

Treasury Department

CONSOLIDATED BUDGET IMPLEMENTATION REPORTS IN TERMS OF S11; S52 AND S71 OF THE MFMA FOR THE PERIOD ENDED 30 SEPTEMBER 2016

PREPARED BY :SIBONGILE MBILI
GENERAL MANAGER: TREASURY

DATE : 14 OCTOBER 2016

UGU DISTRICT MUNICIPALITY

TREASURY DEPARTMENT

Month-ended: - **30 SEPTEMBER 2016**

1. **EXECUTIVE SUMMARY**

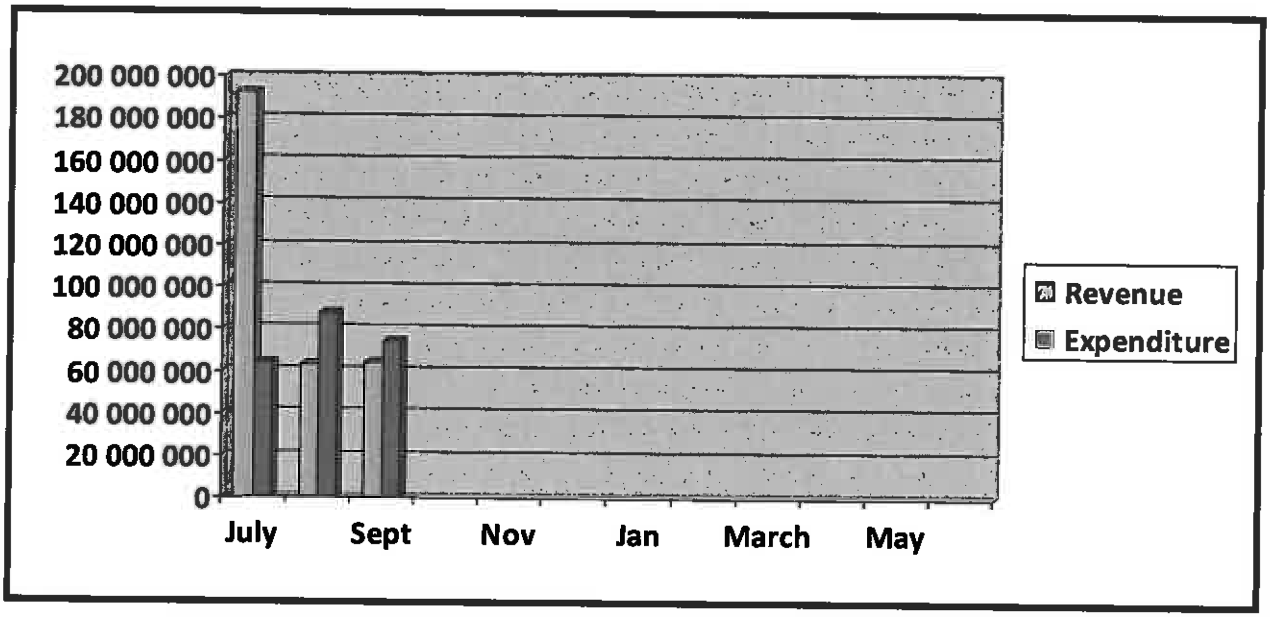
This report is based upon financial information available at the time of preparation. The provisional financial results for the month ended 30 September 2016 are summarised below.

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	1 225 368 237	306 342 059	320 240 232	13 898 173	1.13%
Total Operating Expenditure	912 263 266	228 065 817	226 088 657	-1 977 160	-0.22%



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

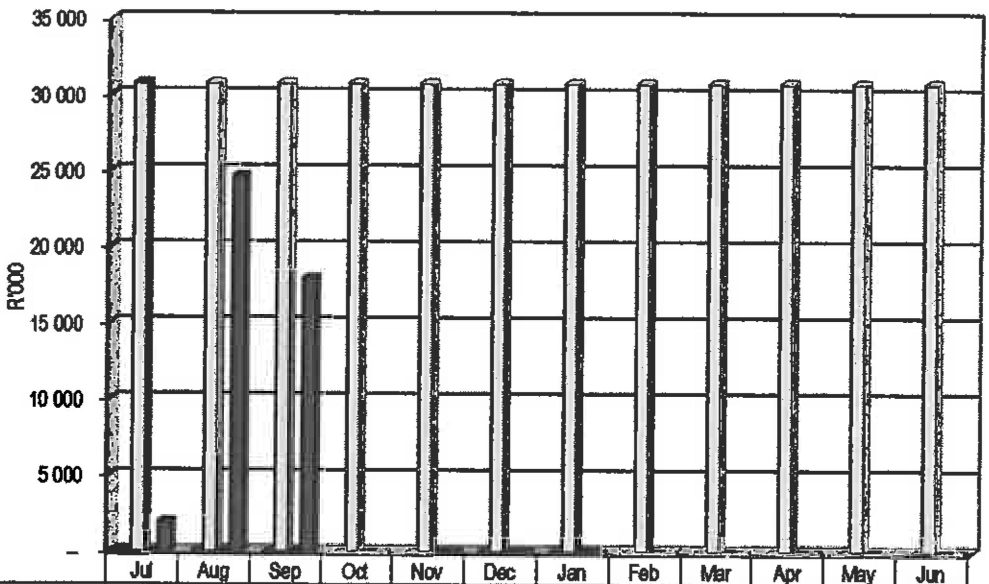
The Capital Expenditure report shown in Table C5 has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised by municipal vote. The summary report indicates the following:

Description	Annual Budget	Year to Date Budget	Year to Date Actuals	Variance Fav (Unfav)	% Variance
Total Capital Expenditure	369 147 000	92 286 750	44 629 963	-47 656 787	-12.91%

As at the end of September 2016, the municipality had spent 12.09% of its capital budget.

Chart C1 reflects monthly projections of budgeted capital expenditure against actual expenditure for the current year (2016/2017), compared to a trend followed in the previous year, 2015/2016.

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



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2015/16	-	-	-	-	-	-	-	-	-	-	-	-
Original Budget	30 762	30 762	30 762	30 762	30 762	30 762	30 762	30 762	30 762	30 762	30 762	30 762
Adjusted Budget	-	-	-	-	-	-	-	-	-	-	-	-
Monthly actual	2 002	24 658	17 969	-	-	-	-	-	-	-	-	-

The table below reflects a trend since 2011/2012 financial year up to the previous financial year, 2015/2016.

Description	2011/12	2012/13	2013/14	2014/15	2015/16
Budget	335,092,217	282,068,275	342,664,462	393,204,664	420,517,218
Actual	247,162,181	191,179,897	308,818,290	336,473,767	350,828,320
% spent	73.76%	67.78%	90.12%	85.57%	83.43%
% growth - budget	-19.78%	-15.82%	21.48%	14.75%	6.95%
% growth - actual	-34.79%	-22.65%	61.53%	8.96%	4.27%

1.3 Bank Reconciliations

Bank Account name	SEPTEMBER 2016 Bank		Bank statement balance	Reconciling cheques outstanding	Reconciling items **deposits not receipted**	Cash book balance
ACB	Absa		799 822.53		-23 935.24	775 887.29
Salary	Absa		129 359.57	-45 161.73		84 197.84
General	Absa		1 932 245.49	-521 584.76	-3 977 626.38	-2 566 965.65
Deposit	Absa		1 466 407.03		-1 479 097.16	-12 690.13
Primary	Absa		458.63		-90 082.61	-89 623.98
Ugu conditional grant acc	Absa		30 735 835.72			30 735 835.72
Ugu Call Account	Absa		5 629 776.76			5 629 776.76
FNB Investment	FNB-S		18 577.79			18 577.79
Absa Investment2	Absa-S		479.45			479.45
Group life	Absa		4 285 392.80			4 285 392.80
Mig Call	Absa		37 269 822.98			37 269 822.98
Mig Chq	Absa		50 895.41			50 895.41
Investec Inv	Investec		75 000 000.00			75 000 000.00
Std Bank -Inv	Std Bank		75 000 000.00			75 000 000.00
FNB Investment	FNB		40 000 000.00			40 000 000.00
Nedbank Investment	Nedbank		65 000 000.00			65 000 000.00
						-
			337 319 074.16			331 181 586.28

Cash Flow Statement

Detail	M01 July '16	M02 Aug '16	M03 Sept '16	M04 Oct '16	M05 Nov '16	M06 Dec'16	M07 Jan '17	M08 Feb '17	M09 March '17	M10 April '17	M11 May '17	M12 June '17
Cash Receipts by Source												
Service charges - water revenue	23 006 195	25 539 193	24 434 873	26 507 587	25 426 875	27 724 617	22 904 397	26 452 579	26 532 383	27 155 241	25 784 775	26 796 438
Service charges - sanitation revenue												
Rental of facilities and equipment	23 082	26 187	44 615	179 471	24 115	117 109	43 159	190 768	25 615	124 520	64 132	43 707
Interest earned - external investments	366 587	201 045	517 730	376 269	329 864	567 511	603 178	607 075	642 510	524 913	700 675	607 982
Interest earned - outstanding debtors												
Transfer receipts - operational	160 303 000	1 907 000	1 250 000	1 024 604	112 542 000	93 480	0	548 000	91 932 187	985 554		
Other revenue	6 124 661	6 358 332	4 059 159	704 946	9 141 472	4 301 149	2 633 425	3 325 930	216 999	1 912 121	7 246 947	3 241 971
Cash Receipts by Source	189 823 525	34 031 757	30 306 377	28 792 877	147 464 326	32 803 867	26 184 158	31 124 353	119 349 694	30 702 349	33 796 529	30 690 098
Other Cash Flows/Receipts by Source												
Transfer receipts - capital	118 352 000	0	0	0	129 047 000	7 673 385	25 024 000	2 515 925	77 316 000	2200000	0	
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	34 168	31 532	3 733	1 782	45 143	30 588	-154 121	49 516	44 168	344 905	-8 317	30 477
Decrease (Increase) in non-current debtors												
Decrease (increase) other non-current receiv	0	0	0	0	0	0	0	0	0	0	0	0
Decrease (increase) in non-current investme	0	0	0	0	0	0	0	20000000	-20000000	0		
Total Cash Receipts by Source	**308 209 693**	**34 063 289**	**30 310 110**	**28 794 659**	**276 556 469**	**40 507 840**	**51 054 037**	**53 689 794**	**176 709 862**	**33 247 254**	**33 788 212**	**30 720 575**
Cash Payments by Type												
Employee related costs	22 645 578	37 230 889	26 471 909	24 400 794	23 529 507	23 635 065	24 103 026	25 491 829	30 488 148	17 175 793	23 440 193	27 416 395
Remuneration of councillors	738 430	225 678	1 075 165	703 703	681 739	715 727	959 908	744 396	732 436	753 455	752 142	756 290
Interest paid	278	537 940	2 631 761	244 025	224	2 695 530	2 545		2 772 285	237 552	217 912	3 023 703
Bulk purchases - Water & Sewer	6 160 642	7 068 301	7 156 780	5 985 534	5 712 755	5 009 368	5 534 570	5 869 755	5 309 458	8 224 342	6 434 687	6 413 195
Other materials	751 164	0	904 977	79 078	273 881	103 395	606 759	116 901	30 202	44 817	215 972	876 195
Contracted services	1 915 485	2 049 082	2 073 303	2 229 099	1 554 509	1 864 588	3 176 300	2 651 867	2 131 475	292 507	1 911 947	4 468 768
Grants and subsidies paid - other	1 525 528	1 531 345	5 882 629	1 890 763	1 299 217	5 681 853	1 812 516	5 043 251	4 574 830	3 402 543	5 570 719	6 542 795
General expenses	18 562 806	21 463 195	18 141 622	16 656 891	12 774 304	23 106 489	15 633 196	13 511 803	13 572 923	11 087 894	20 772 513	26 145 062
Cash Payments by Type	**52 299 911**	**70 106 430**	**64 338 146**	**52 189 887**	**45 826 136**	**62 812 015**	**51 828 819**	**53 429 801**	**59 611 757**	**41 218 904**	**59 316 085**	**75 642 403**
Other Cash Flows/Payments by Type												
Capital assets	26 195 104	29 600 859	20 015 704	36 772 861	33 191 600	36 383 388	7 870 945	22 125 689	22 034 457	36 915 244	37 385 502	86 497 394
Repayment of borrowing		447 099	5 058 242	518 810	307 095	3 666 861	307 095	751 079	4 963 929	404 061	397 782	3 809 393
Consumer refunds	0	0	0									
Total Cash Payments by Type	**78 495 015**	**100 154 388**	**89 412 092**	**89 481 558**	**79 324 831**	**102 862 264**	**60 006 859**	**76 306 569**	**86 610 143**	**78 538 209**	**97 099 369**	**165 949 190**
Net Increase/(Decrease) in Cash Held	229 714 678	-66 091 099	-59 101 982	-60 686 899	197 231 638	-62 354 424	-8 952 821	-22 616 774	90 099 719	-45 290 955	-63 311 157	-135 228 615
Cash/cash equivalents at the month/year be	226 659 988	456 374 666	390 283 567	331 181 585	270 494 686	467 726 324	405 371 900	396 419 079	373 802 304	463 902 023	418 611 068	355 299 911
Cash/cash equivalents at the month/year en	**456 374 666**	**390 283 567**	**331 181 585**	**270 494 686**	**467 726 324**	**405 371 900**	**396 419 079**	**373 802 304**	**463 902 023**	**418 611 068**	**355 299 911**	**220 071 296**

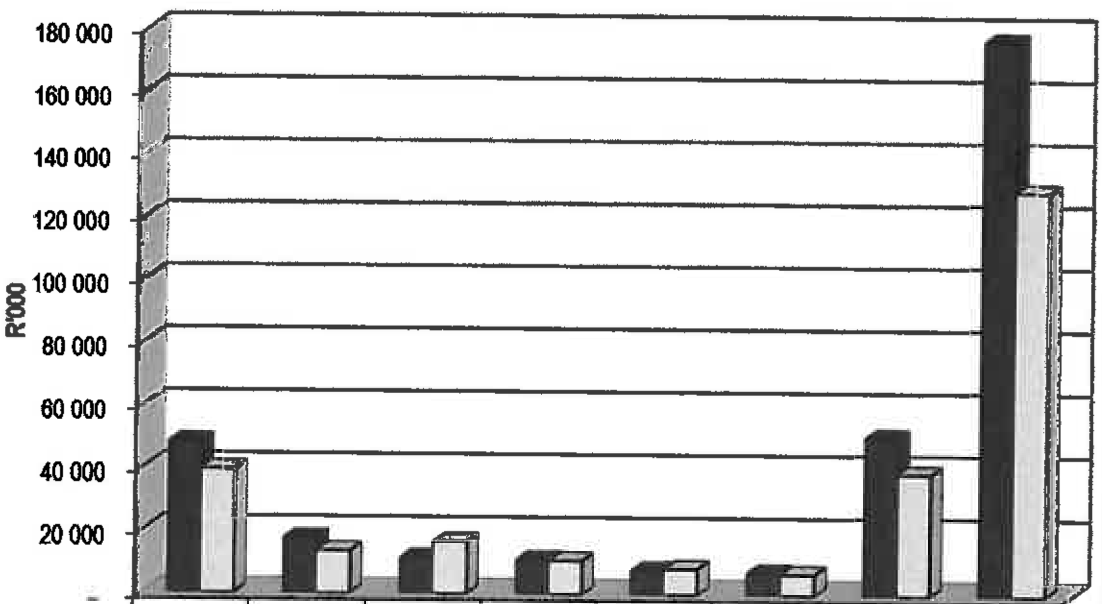
1.4 Outstanding Debtors

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 R330 722 230 as at the end of September 2016 which has increased by 3.04% from the August 2016 total of R320 962 503

The consumer debtors amounted to R322 879 751

The chart below contains debtors ageing for the month of September 2016 compared to the ageing as at the end of September 2015.

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 2016/17	48 193	17 636	11 359	10 970	7 813	7 141	50 504	177 106
□2015/16	39 530	13 490	16 672	10 664	8 207	6 659	38 753	128 923

1.3 Bank Reconciliations

SEPTEMBER 2016

Bank Account name	Bank		Bank statement balance	Reconciling cheques outstanding	Reconciling items **deposits not receipted**	Cash book balance
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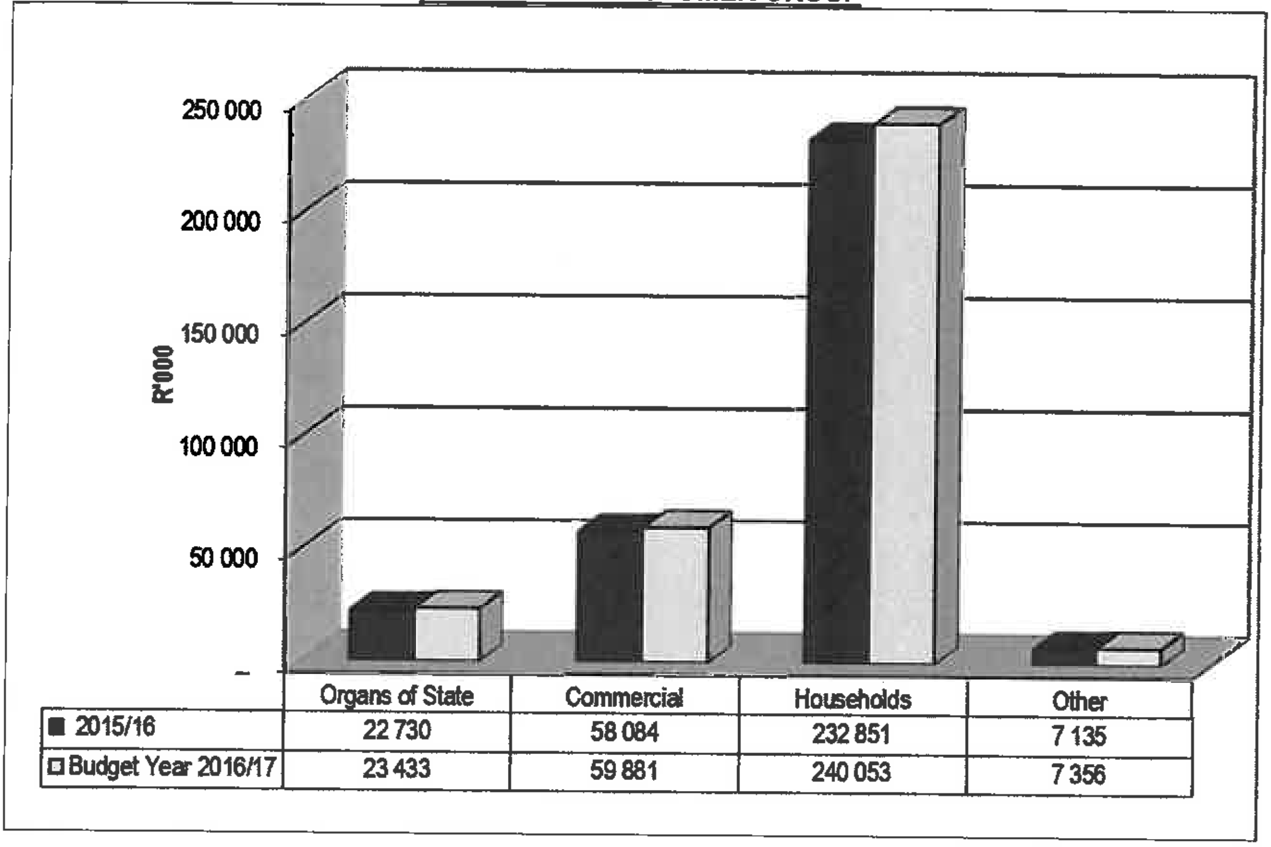
						-
			337 319 074.16			331 181 586.28

DEBTORS BY CUSTOMER GROUP



Consumer Debtors Reconciliation

Gross Opening Balance as at 31 August 2016	322 879 751
Less Allowance for Impairment	225 600 331
Net Balance	**97 279 420**

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

DEPARTMENTAL	TOTAL_AMOUNT_WI	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	45,746.00	17,241.57	12,331.44	1,016.54	907.38	439.81	439.81	4,496.99	8,872.46
Department of Education S20	22,885.50	15,353.13	7,532.37	-	-	-	-	-	-
Department of Education S21	1,963,153.32	566,907.24	179,376.05	99,754.42	86,967.25	203,735.15	64,057.80	382,836.26	379,519.15
Department of Health	2,687,338.48	580,078.00	435,952.44	247,329.65	211,487.12	208,089.02	209,622.73	724,837.58	69,941.94
Department of Housing	396,666.93	14,538.42	473.91	584.37	575.36	575.36	575.36	52,943.06	326,401.09
Department of Public Works	7,477,964.24	1,682,322.30	3,650,384.65	585,319.98	999,218.07	10,349.97	6,645.69	74,838.88	468,884.70
Department of Social Welfare	88,597.62	10,816.11	1,965.68	1,506.94	1,427.68	1,427.68	17,016.85	8,541.36	45,895.32
Department of Transport	847,194.45	106,051.24	99,745.56	98,718.14	102,686.26	56,507.25	75,275.10	306,888.84	1,322.06
Ezinqoleni LM	15,745.96	1,527.20	911.54	314.65	286.89	296.78	296.78	1,753.48	10,358.64
Harry Gwala DM	1,677,637.72	-	-	7,262.49	660,886.79	-	-	1,009,488.44	-
Hibiscus Coast Municipality	5,233,633.33	714,536.25	476,021.92	482,570.30	239,336.47	101,812.47	117,604.35	2,167,398.20	934,353.37
Telkom SA	18,610.21	4,006.32	762.58	219.00	219.90	219.90	170.43	1,349.65	11,662.43
Transnet	85,798.47	40,790.76	918.78	576.09	690.32	650.98	687.85	8,770.51	32,713.18
Umdoni LM	890,451.85	278,165.53	122,339.08	54,229.53	114,319.65	42,841.60	12,555.04	73,396.30	192,605.12
Umuziwabantu LM	761,314.66	101,648.16	10,207.15	47,831.33	49,255.47	44,130.14	50,698.09	270,343.39	187,200.93
Umzumbe LM	9,557.53	8,780.27	83.52	83.52	79.02	39.51	39.51	237.06	215.12
Vulamehlo LM	23,933.68	5,509.90	5,509.90	5,250.93	5,048.95	-	-	-	2,614.00
	22,246,229.95	**4,148,272.40**	**5,004,516.57**	**1,632,567.88**	**2,473,392.58**	**671,115.62**	**555,685.39**	**5,088,120.00**	**2,672,559.51**

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.

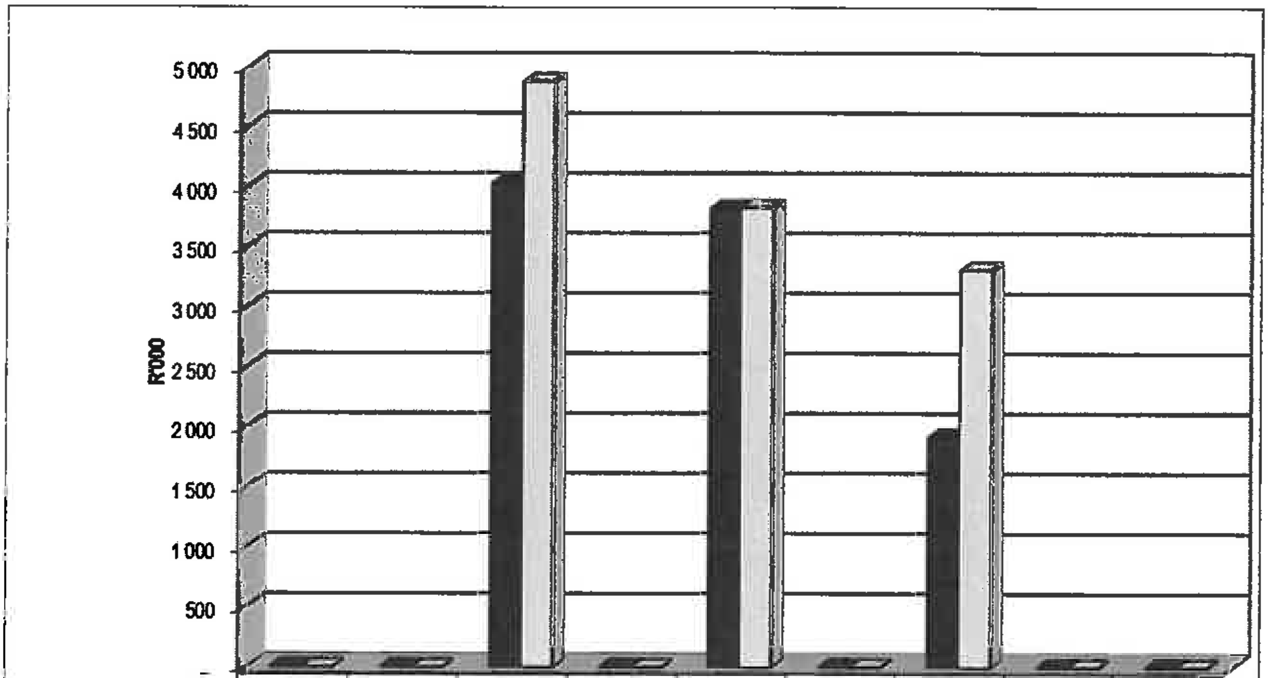
The following actions have been taken to Intensify the implementation of the credit control policy;

- 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 R12 017 413 as at the end of September 2016 which has decreased by 58.33% from August 2016 total of R28 840 416

Creditors Age Analysis



	Bulk Electricity	Bulk Water	PAYE deductions	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Other
2015/16	–	–	4 030	–	3 821	–	1 920	–	–
Budget Year 2016/17	–	–	4 879	–	3 827	–	3 311	–	–

1.6. Investment Portfolio

Table SC5 contains investments by maturity as at 30 September 2016 The table below shows the movement in total investments of the municipality for the month of September 2016.

Total Investments at the beginning of the month	387,119,988
Add: Investments made	311
Less: Investments realised	-71,380,224
Investments as at the end of the month	315,740,075

Sep-16					
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**
FNB ***Investment***	30/60/90 day Notice		40 000 000.00	-	40 000 000.00
First National Bank	One day Notice	Daily Call Account	18 266.49	311.30	18 577.79
NEDBANK	30/60/90 day No	Daily Call Account	65 000 000.00	-	65 000 000.00
Investec	30/60/90 day Notice		75 000 000.00	-	75 000 000.00
ABSA Bank CALL MIG	One day Notice	Daily Call Account	50 865 440.98	(13 595 618.00)	37 269 822.98
STD investment	30/60/90 day Notice		75 000 000.00	-	75 000 000.00
ABSA Bank CALL	One day Notice	Daily Call Account	61 748 587.13	(56 118 810.37)	5 629 776.76
ABSA	One day Notice	Daily Call Account	479.45	-	479.45
Entities			19 488 213.44	(1 665 795.45)	17 822 417.99
Municipality sub-total			**387 120 987.49**	**-71 379 912.52**	**315 741 074.97**

2. MONTHLY WITHDRAWALS FROM MUNICIPAL BANK ACCOUNTS

Computer Generated Cheques – Main Account		489,825.01
Manual Cheque Book – Main Account		22,525.80
Salary Cheques		189,317.51
MIG		13,595,618.00
Group Life Scheme Cheques		0.00
Electronic Fund Transfers	Main Account	54,318,137.08
	Salary Account	20 805,347.69
Total		**89,420,771.09**

3. UGU FRESH PRODUCE MARKET

STATEMENT OF FINANCIAL PERFORMANCE - 30 SEPTEMBER 2016

		CURRENT YEAR 2016/201				
DESCRIPTION	Budget	YTD BUDGET	MONTHLY ACTUAL	YTD ACTUAL	YTD VARIANCE (R)	YTD %VARIANCE
Operating Revenue By Source						
Rental - Ugu Market	250 000	62 500	17 619	46 965	15 535	24.86%
	250 000	**62 500**	**17 619**	**46 965**	**15 535**	**24.86%**
Operating Expenditure						
Repairs & Maintanance	368 000	92 000		0	92 000	100.00%
Electricity	792 373	198 093	94 198	279 288	-81 195	-40.99%
	1 160 373	**290 093**	**94 198**	**279 288**	**10 805**	**1**

4. UGU SPORTS AND LEISURE CENTRE

STATEMENT OF FINANCIAL PERFOMANCE - 30 September 2016

DESCRIPTION	Annual Budget	YTD BUDGET	MONTHLY ACTUAL	YTD ACTUAL	YTD VARIANCE (R)
Operating Revenue By Source					
Rentals of Facilities	254 400	63 600	17 544	47 329	-16 271
	254 400	**63 600**	**17 544**	**47 329**	**-16 271**

4.1 RECONCILIATION OF RENTAL INCOME FOR UGU SPORTS AND LEISURE CENTRE

NAME OF DEBTOR: CYASSOUND HOLDINGS

ACCOUNT CODE 520206

DATE	INVOICE NO:	INVOICE AMOUNT	RECIEVED AMOUNT	OUTSTANDING BALANCE
Mar-15	4514	18,000.00	18,000.00	-
Apr-15	4515	18,000.00	18,000.00	-
May-15	4518	18,000.00	18,000.00	-
Jun-15	4526	18,000.00	18,000.00	-
Jul-15	4554	20,000.00	12,000.00	8,000.00
Aug-15	4587	20,000.00	-	28,000.00
Sep-15	4601	20,000.00	48,000.00	-
Oct-15	4587	20,000.00	0	20,000.00
Nov-15	4633	20,000.00	0	20,000.00
Nov-15	Interest 4673	798.76	0	798.76
Dec-15	4634	20,000.00	0	20,000.00
Jan-16		20,000.00	0	20,000.00
Feb-16		20,000.00	0	20,000.00
Feb -16	Payment		88,000.00	48,798.76
Mar-16		20,000.00	0	20,000.00
Mar -16	Payment		40,000.00	8,798.76
Apr-16	4760	20, 000.00	0	20,000.00
May-16	4777	20,000.00	0	20,000.00
June -16	4783	20,000.00	0	20,000.00
July-16		20,000.00	0	20,000.00
August-16		20,000.00		20,000.00
August -16	Payment		60,000.00	12,798.76
September-16	4792	20,000.00	0	32,798.76
		352,798.76	**320,000.00**	**32,798.76**

5. WITHDRAWALS FROM THE MUNICIPAL BANK ACCOUNTS IN TERMS OF SECTION 11 OF THE MFMA

5.1 Sub-Section 11 (1) (b) - To defray expenditure authorised in terms of section 26 (4).

MANAGEMENT RESPONSE

Budget 2015/16 was approved prior to start of budget year

5.2 Sub-Section 11 (1) (c) - To defray unforeseeable and unavoidable expenditure authorised in terms of section 29 (1).

INFORMATION
Section 29 - Unforeseen and unavoidable expenditure.

Sub-Section (1) - The mayor of a municipality may in emergency or other exceptional circumstances authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.

If applicable, the following information must be attached and included in the report:

Copy of authorization by the mayor.
Total of Current and/or Capital expenditure for that quarter.
Detail and reason for the unforeseen and unavoidable expenditure.

MANAGEMENT RESPONSE

No unforeseen and unavoidable expenditure authorised by the Mayor.

5.3 Sub-Section 11 (1) (d) - In the case of a bank account opened in terms of section 12, to make payments from the account in accordance with sub-section (4) of that section.

INFORMATION
Section 12 - Relief, charitable, trust or other funds.

Sub-Section (4) - Money in a separate account opened in terms of sub-section (2) may be withdrawn from the account without appropriation of an approved budget, but only-

a) by or on the written authority of the accounting officer acting in accordance with decisions of the municipal council; and

b) for the purposes for which, and subject to any conditions on which the fund was established or the money in the fund was donated.

If applicable, the following information must be attached and included in the report:

Name of account, type, purpose and amount paid.
Detail of payment.
Copy of written authority.

MANAGEMENT RESPONSE

Nil Return.

5.4 Sub-Section 11 (1) (e) - To pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state.

INFORMATION
If applicable, the following information must be included in the report:

Total amount of pay over for that quarter and reason.

a) Money collected by the municipality on behalf of that person or organ of state by agreement.

b) Any insurance or other payment received by the municipality for that person or organ of state.

MANAGEMENT RESPONSE

Nil Return.

5.5 Sub-Sction 11(1)(f) – To refund money incorrectley paid into a bank account.

IINFORMATION
If applicable, the following information must be included in the report:

Schedule of refunds of amounts received in error. (Example)

Date	Name	Amount	Reason
2007-04-11	P. Naidoo	R1 025.00	Amount received in error
2007-05-02	PT Sabelo	R10 296.23	Amount received in error
2007-06-12	R. Mafu	R70 000.00	Amount received in error

MANAGEMENT RESPONSE

Schedule of refunds of amounts received in error.

Refunds **SEPTEMBER 2016**

DATE	AMOUNT	NAME	REMARKS
15/07/2016	3 500.00	PERRINS ALLISON	CONSUMER ERROR
30/07/2016	15 822.91	LF HARRISON	CONSUMER ERROR
30/07/2016	25 000.00	TN HLONGWA	CONSUMER ERROR
30/07/2016	500.00	A THIRION	CONSUMER ERROR
30/07/2016	1 200.62	H VAN STADEN	CONSUMER ERROR
30/07/2016	5 000.00	AP PUGIN	CONSUMER ERROR
31/08/2016	6 102.50	JOHANNES J DU TOIT	CONSUMER ERROR
31/08/2016	1 000.00	VAN ZYL RETIEF INC.	CONSUMER ERROR
31/08/2016	3 810.00	CONLINK TRUST	CONSUMER ERROR
15/09/2016	22 531.10	LORRAE C. OLOFSSON	CONSUMER ERROR
30/09/2016	47 000.00	TERRY VAN GOOL	CONSUMER ERROR

REPORT PREPARED BY:

24/10/2016

SIBONGILE MBILI
GENERAL MANAGER: TREASURY

DATE

DC21 Ugu - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2015/16	Budget Year 2016/17							
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		–	2 188	–	140	507	547	(40)	-7.3%	127
Vote 2 - [NAME OF VOTE 2]		–	179 836	–	1 530	98 291	44 959	53 332	118.6%	24 573
Vote 3 - Infrustructure & Development		–	43 180	–	20 394	56 907	10 795	46 112	427.2%	14 227
Vote 4 - Water		–	855 299	–	32 420	127 861	213 825	(85 964)	-40.2%	31 965
Vote 5 - Waste Water		–	119 472	–	9 941	29 128	29 868	(740)	-2.5%	7 282
Vote 6 - Environmental Protecction		–	17 790	–	–	5 196	4 447	749	16.8%	1 299
Vote 7 - Public Safety		–	7 100	–	–	2 134	1 775	359	20.2%	533
Vote 8 - Other		–	250	–	–	169	63	107	171.0%	42
Vote 9 - Sports and Recreation		–	254	–	18	47	64	(16)	-25.6%	12
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	–	**1 225 368**	–	**64 442**	**320 240**	**306 342**	**13 898**	**4.5%**	**80 060**
Expenditure by Vote	1									
Vote 1 - Executive & Council		–	64 170	–	5 867	13 366	16 042	(2 676)	-16.7%	3 342
Vote 2 - [NAME OF VOTE 2]		–	154 731	–	13 106	39 581	38 683	898	2.3%	9 895
Vote 3 - Infrustructure & Development		–	63 009	–	6 613	14 804	15 752	(948)	-6.0%	3 701
Vote 4 - Water		–	516 772	–	39 646	133 711	129 193	4 517	3.5%	33 428
Vote 5 - Waste Water		–	87 863	–	7 369	19 476	21 966	(2 490)	-11.3%	4 869
Vote 6 - Environmental Protecction		–	18 458	–	1 254	4 486	4 615	(129)	-2.8%	1 121
Vote 7 - Public Safety		–	6 100	–	321	386	1 525	(1 139)	-74.7%	97
Vote 8 - Other		–	1 160	–	94	279	290	(11)	-3.7%	70
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	–	**912 263**	–	**74 271**	**226 089**	**228 066**	**(1 977)**	**-0.9%**	**56 522**
Surplus/ (Deficit) for the year	2	–	**313 105**	–	**(9 828)**	**94 152**	**78 276**	**15 875**	**20.3%**	**23 538**

DC21 Ugu - Table C1 Consolidated Monthly Budget Statement Summary - M03 September

Description	2015/16	Budget Year 2016/17							
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	–	473 667	–	35 103	89 149	118 417	(29 268)	-25%	22 287
Investment revenue	–	15 568	–	1 557	4 869	3 892	977	25%	1 217
Transfers recognised - operational	–	408 662	–	7 094	172 284	102 165	70 119	69%	43 071
Other own revenue	–	16 609	–	693	2 329	4 152	(1 823)	-44%	582
Total Revenue (excluding capital transfers and contributions)	–	914 506	–	44 447	268 631	228 627	40 005	17%	67 158
Employee costs	–	332 850	–	24 813	89 455	83 213	6 242	8%	22 364
Remuneration of Councillors	–	11 874	–	1 123	2 151	2 969	(818)	-28%	538
Depreciation & asset impairment	–	123 604	–	15 474	46 708	30 901	15 807	51%	11 677
Finance charges	–	15 776	–	2 632	3 215	3 944	(729)	-18%	804
Materials and bulk purchases	–	90 168	–	1 120	13 294	22 542	(9 248)	-41%	3 323
Transfers and grants	–	40 028	–	6 898	13 003	10 007	2 996	30%	3 251
Other expenditure	–	297 963	–	22 212	58 264	74 491	(16 227)	-22%	14 566
Total Expenditure	–	912 263	–	74 271	226 088	228 066	(1 977)	-1%	56 522
Surplus/(Deficit)	–	2 243	–	(29 824)	42 543	561	41 982	7487%	10 636
Transfers recognised - capital	–	310 862	–	19 996	51 609	77 716	(26 107)	-34%	12 902
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	313 105	–	(9 828)	94 152	78 276	15 876	20%	23 538
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	313 105	–	(9 828)	94 152	78 276	15 876	20%	23 538
Capital expenditure & funds sources									
Capital expenditure	–	369 147	–	17 969	44 630	92 287	(47 657)	-52%	11 157
Capital transfers recognised	–	310 862	–	17 947	44 453	77 716	(33 263)	-43%	11 113
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	58 285	–	22	177	14 571	(14 394)	-99%	44
Total sources of capital funds	–	369 147	–	17 969	44 630	92 287	(47 657)	-52%	11 157
Financial position									
Total current assets	–	585 707	–		536 336				146 427
Total non current assets	–	4 055 021	–		3 960 048				1 013 755
Total current liabilities	–	236 476	–		318 683				59 119
Total non current liabilities	–	141 098	–		149 902				35 275
Community wealth/Equity	–	4 263 154	–		4 027 800				1 065 789
Cash flows									
Net cash from (used) operating	–	490 109	–	(34 032)	185 769	122 527	(63 242)	-52%	46 442
Net cash from (used) investing	–	(369 052)	–	(20 012)	(75 742)	(92 263)	(16 521)	18%	(18 936)
Net cash from (used) financing	–	(17 857)	–	(5 058)	(5 505)	(4 464)	1 041	-23%	(1 376)
Cash/cash equivalents at the month/year end	–	103 200	226 660	–	331 182	252 460	(78 722)	-31%	252 790

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	48 193	17 636	11 359	10 970	7 813	7 141	50 504	177 106	330 722
Creditors Age Analysis									
Total Creditors	11 445	421	(395)	(69)	491	124	–	–	12 017

DC21 Ugu - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M03 September

Description	Ref	2015/16	Budget Year 2016/17							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Standard										
Governance and administration		–	**182 024**	–	**1 670**	**98 798**	**45 506**	53 292	117%	**24 699**
Executive and council		–	2 188	–	140	507	547	(40)	-7%	127
Budget and treasury office		–	178 787	–	1 530	98 290	44 697	53 593	120%	24 572
Corporate services		–	1 049	–	0	1	262	(262)	-100%	0
Community and public safety		–	**7 354**	–	**18**	**2 181**	**1 839**	343	19%	**545**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	254	–	18	47	64	(16)	-26%	12
Public safety		–	7 100	–	–	2 134	1 775	359	20%	533
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**60 970**	–	**20 394**	**62 103**	**15 243**	46 860	307%	**15 526**
Planning and development		–	43 180	–	20 394	56 907	10 795	46 112	427%	14 227
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	17 790	–	–	5 196	4 447	749	17%	1 299
Trading services		–	**974 770**	–	**42 361**	**156 989**	**243 693**	(86 704)	-36%	**39 247**
Electricity		–	–	–	–	–	–	–		–
Water		–	855 299	–	32 420	127 861	213 825	(85 964)	-40%	31 965
Waste water management		–	119 472	–	9 941	29 128	29 868	(740)	-2%	7 282
Waste management		–	–	–	–	–	–	–		–
Other	4	–	**250**	–	–	**169**	**63**	**107**	**171%**	**42**
Total Revenue - Standard	2	–	**1 225 368**	–	**64 442**	**320 240**	**306 342**	**13 898**	**5%**	**80 060**
Expenditure - Standard										
Governance and administration		–	**218 900**	–	**18 973**	**52 947**	**54 725**	(1 778)	-3%	**13 237**
Executive and council		–	64 170	–	5 867	13 366	16 042	(2 676)	-17%	3 342
Budget and treasury office		–	44 042	–	2 573	10 743	11 010	(268)	-2%	2 686
Corporate services		–	110 689	–	10 533	28 838	27 672	1 166	4%	7 210
Community and public safety		–	**6 100**	–	**321**	**386**	**1 525**	(1 139)	-75%	**97**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	6 100	–	321	386	1 525	(1 139)	-75%	97
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**81 468**	–	**7 868**	**19 290**	**20 367**	(1 077)	-5%	**4 823**
Planning and development		–	63 009	–	6 613	14 804	15 752	(948)	-6%	3 701
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	18 458	–	1 254	4 486	4 615	(129)	-3%	1 121
Trading services		–	**604 635**	–	**47 015**	**153 186**	**151 159**	2 027	1%	**38 297**
Electricity		–	–	–	–	–	–	–		–
Water		–	516 772	–	39 646	133 711	129 193	4 517	3%	33 428
Waste water management		–	87 863	–	7 369	19 476	21 966	(2 490)	-11%	4 869
Waste management		–	–	–	–	–	–	–		–
Other		–	**1 160**	–	**94**	**279**	**290**	**(11)**	**-4%**	**70**
Total Expenditure - Standard	3	–	**912 263**	–	**74 271**	**226 089**	**228 066**	**(1 977)**	**-1%**	**56 522**
Surplus/ (Deficit) for the year		–	**313 105**	–	**(9 828)**	**94 152**	**78 276**	**15 875**	**20%**	**23 538**

DC21 Ugu - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2015/16	Budget Year 2016/17							
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		–	2 188	–	140	507	547	(40)	-7.3%	127
Vote 2 - [NAME OF VOTE 2]		–	179 836	–	1 530	98 291	44 959	53 332	118.6%	24 573
Vote 3 - Infrustructure & Development		–	43 180	–	20 394	56 907	10 795	46 112	427.2%	14 227
Vote 4 - Water		–	855 299	–	32 420	127 861	213 825	(85 964)	-40.2%	31 965
Vote 5 - Waste Water		–	119 472	–	9 941	29 128	29 868	(740)	-2.5%	7 282
Vote 6 - Environmental Protecction		–	17 790	–	–	5 196	4 447	749	16.8%	1 299
Vote 7 - Public Safety		–	7 100	–	–	2 134	1 775	359	20.2%	533
Vote 8 - Other		–	250	–	–	169	63	107	171.0%	42
Vote 9 - Sports and Recreation		–	254	–	18	47	64	(16)	-25.6%	12
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	–	**1 225 368**	–	**64 442**	**320 240**	**306 342**	**13 898**	**4.5%**	**80 060**
Expenditure by Vote	1									
Vote 1 - Executive & Council		–	64 170	–	5 867	13 366	16 042	(2 676)	-16.7%	3 342
Vote 2 - [NAME OF VOTE 2]		–	154 731	–	13 106	39 581	38 683	898	2.3%	9 895
Vote 3 - Infrustructure & Development		–	63 009	–	6 613	14 804	15 752	(948)	-6.0%	3 701
Vote 4 - Water		–	516 772	–	39 646	133 711	129 193	4 517	3.5%	33 428
Vote 5 - Waste Water		–	87 863	–	7 369	19 476	21 966	(2 490)	-11.3%	4 869
Vote 6 - Environmental Protecction		–	18 458	–	1 254	4 486	4 615	(129)	-2.8%	1 121
Vote 7 - Public Safety		–	6 100	–	321	386	1 525	(1 139)	-74.7%	97
Vote 8 - Other		–	1 160	–	94	279	290	(11)	-3.7%	70
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	–	**912 263**	–	**74 271**	**226 089**	**228 066**	**(1 977)**	**-0.9%**	**56 522**
Surplus/ (Deficit) for the year	2	–	**313 105**	–	**(9 828)**	**94 152**	**78 276**	**15 875**	**20.3%**	**23 538**

DC21 Ugu - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2015/16	Budget Year 2016/17							
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			361 387		25 188	62 028	90 347	(28 319)	-31%	15 507
Service charges - sanitation revenue			112 281		9 915	27 121	28 070	(949)	-3%	6 780
Service charges - refuse revenue		–	–	–		–	–	–		–
Service charges - other		–	–	–		–	–	–		–
Rental of facilities and equipment			1 249		45	323	312	11	3%	81
Interest earned - external investments			15 568		1 557	4 869	3 892	977	25%	1 217
Interest earned - outstanding debtors			3 802		257	847	950	(103)	-11%	212
Dividends received			–			–	–	–		–
Fines		–	–	–		–	–	–		–
Licences and permits		–	–	–		–	–	–		–
Agency services		–	–	–		–	–	–		–
Transfers recognised - operational		–		–						
			408 662		7 094	172 284	102 165	70 119	69%	43 071
Other revenue			11 558		392	1 159	2 889	(1 730)	-60%	290
Gains on disposal of PPE			–			–	–	–		–
Total Revenue (excluding capital transfers and contributions)		–	**914 506**	–	**44 447**	**268 631**	**228 627**	**40 005**	**17%**	**67 158**
Expenditure By Type										
Employee related costs			332 850		24 813	89 455	83 213	6 242	8%	22 364
Remuneration of councillors			11 874		1 123	2 151	2 969	(818)	-28%	538
Debt impairment			38 159			–	9 540	(9 540)	-100%	–
Depreciation & asset impairment			123 604		15 474	46 708	30 901	15 807	51%	11 677
Finance charges			15 776		2 632	3 215	3 944	(729)	-18%	804
Bulk purchases			81 468		887	12 505	20 367	(7 862)	-39%	3 126
Other materials			8 700		232	788	2 175	(1 386)	-64%	197
Contracted services			29 683		1 862	5 085	7 421	(2 336)	-31%	1 271
Transfers and grants			40 028		6 898	13 003	10 007	2 996	30%	3 251
Other expenditure			230 121		20 350	53 179	57 530	(4 352)	-8%	13 295
Loss on disposal of PPE			–			–	–	–		–
Total Expenditure		–	**912 263**	–	**74 271**	**226 088**	**228 066**	**(1 977)**	**-1%**	**56 522**
Surplus/(Deficit)		–	**2 243**	–	**(29 824)**	**42 543**	**561**	**41 982**	**0**	**10 636**
Transfers recognised - capital			310 862		19 996	51 609	77 716	(26 107)	(0)	12 902
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		–	**313 105**	–	**(9 828)**	**94 152**	**78 276**			**23 538**
Taxation								–		
Surplus/(Deficit) after taxation		–	**313 105**	–	**(9 828)**	**94 152**	**78 276**			**23 538**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		–	**313 105**	–	**(9 828)**	**94 152**	**78 276**			**23 538**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		–	**313 105**	–	**(9 828)**	**94 152**	**78 276**			**23 538**

DC21 Ugu - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M03 September

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		–	–	–	–	–	–	–		–
Vote 2 - [NAME OF VOTE 2]		–	–	–	–	–	–	–		–
Vote 3 - Infrustructure & Development		–	–	–	–	–	–	–		–
Vote 4 - Water		–	–	–	–	–	–	–		–
Vote 5 - Waste Water		–	–	–	–	–	–	–		–
Vote 6 - Environmental Proteoction		–	–	–	–	–	–	–		–
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		–	2 640	–	–	–	660	(660)	-100%	–
Vote 2 - [NAME OF VOTE 2]		–	44 055	–	12	70	11 014	(10 944)	-99%	18
Vote 3 - Infrustructure & Development		–	590	–	10	107	148	(40)	-27%	27
Vote 4 - Water		–	238 418	–	13 113	36 774	59 604	(22 830)	-38%	9 194
Vote 5 - Waste Water		–	82 444	–	4 835	7 678	20 611	(12 933)	-63%	1 920
Vote 6 - Environmental Proteoction		–	–	–	–	–	–	–		–
Vote 7 - Public Safety		–	1 000	–	–	–	250	(250)	-100%	–
Vote 8 - Other		–	–	–	–	–	–	–		–
Vote 9 - Sports and Recreation		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	369 147	–	17 969	44 630	92 287	(47 657)	-52%	11 157
Total Capital Expenditure		–	369 147	–	17 969	44 630	92 287	(47 657)	-52%	11 157
Capital Expenditure - Standard Classification										
Governance and administration		–	46 695	–	12	70	11 674	(11 604)	-99%	18
Executive and council		–	2 640	–	–	–	660	(660)	-100%	–
Budget and treasury office		–	15 000	–	–	–	3 750	(3 750)	-100%	–
Corporate services		–	29 055	–	12	70	7 264	(7 194)	-99%	18
Community and public safety		–	1 000	–	–	–	250	(250)	-100%	–
Community and social services								–		
Sport and recreation								–		
Public safety			1 000	–	–	–	250	(250)	-100%	
Housing								–		
Health								–		
Economic and environmental services		–	590	–	10	107	148	(40)	-27%	27
Planning and development		–	590	–	10	107	148	(40)	-27%	27
Road transport								–		
Environmental protection								–		
Trading services		–	320 862	–	17 947	44 453	80 216	(35 763)	-45%	11 113
Electricity								–		
Water		–	238 418	–	13 113	36 774	59 604	(22 830)	-38%	9 194
Waste water management		–	82 444	–	4 835	7 678	20 611	(12 933)	-63%	1 920
Waste management								–		
Other								–		
Total Capital Expenditure - Standard Classification	3	–	369 147	–	17 969	44 630	92 287	(47 657)	-52%	11 157
Funded by:										
National Government			310 862		17 947	44 453	77 716	(33 263)	-43%	11 113
Provincial Government						–	–	–		–
District Municipality								–		
Other transfers and grants								–		
Transfers recognised - capital		–	310 862	–	17 947	44 453	77 716	(33 263)	-43%	11 113
Public contributions & donations	5							–		
Borrowing	6							–		
Internally generated funds			58 285		22	177	14 571	(14 394)	-99%	44
Total Capital Funding		–	369 147	–	17 969	44 630	92 287	(47 657)	-52%	11 157

References

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

2. Include capital component of PPP unitary payment

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

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

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

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

DC21 Ugu - Table C6 Consolidated Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash			146 918		35 840	36 730
Call investment deposits			233 184		33 265	58 296
Consumer debtors			127 573		434 576	31 893
Other debtors			56 215		27 031	14 054
Current portion of long-term receivables			36		12	9
Inventory			21 781		5 612	5 445
Total current assets		–	585 707	–	536 336	146 427
Non current assets						
Long-term receivables			189		102	47
Investments						–
Investment property			32 417		29 500	8 104
Investments in Associate						–
Property, plant and equipment			4 015 300		3 921 299	1 003 825
Agricultural						–
Biological assets						–
Intangible assets			7 114		9 147	1 779
Other non-current assets						–
Total non current assets		–	4 055 021	–	3 960 048	1 013 755
TOTAL ASSETS		–	4 640 728	–	4 496 384	1 160 182
LIABILITIES						
Current liabilities						
Bank overdraft			–		2 570	–
Borrowing			18 277		19 728	4 569
Consumer deposits			21 456		20 676	5 364
Trade and other payables			174 395		272 300	43 599
Provisions			22 346		3 408	5 587
Total current liabilities		–	236 476	–	318 683	59 119
Non current liabilities						
Borrowing			109 524		120 320	27 381
Provisions			31 575		29 582	7 894
Total non current liabilities		–	141 098	–	149 902	35 275
TOTAL LIABILITIES		–	377 574	–	468 585	94 393
NET ASSETS	2	–	4 263 154	–	4 027 800	1 065 789
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			4 263 154		4 027 800	1 065 789
Reserves					–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	4 263 154	–	4 027 800	1 065 789

DC21 Ugu - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2015/16	Budget Year 2016/17							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		–	–	–			–	–		
Service charges			412 091		24 435	72 980	103 023	(30 042)	-29%	18 245
Other revenue			12 785		4 104	16 636	3 196	13 440	421%	4 159
Government - operating			408 662		1 250	163 460	102 165	61 295	60%	40 865
Government - capital			310 862			118 352	77 716	40 637	52%	29 588
Interest			19 356		518	1 085	4 839	(3 754)	-78%	271
Dividends			–				–	–		–
Payments										
Suppliers and employees			(620 842)		(55 824)	(174 635)	(155 211)	19 424	-13%	(43 659)
Finance charges			(15 776)		(2 632)	(3 170)	(3 944)	(774)	20%	(792)
Transfers and Grants			(37 028)		(5 883)	(8 940)	(9 257)	(317)	3%	(2 235)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**490 109**	**–**	**(34 032)**	**185 769**	**122 527**	**(63 242)**	**-52%**	**46 442**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			–				–	–		–
Decrease (Increase) in non-current debtors			–				–	–		–
Decrease (increase) other non-current receivables			95		4	69	24	46	193%	17
Decrease (increase) in non-current investments			–				–	–		–
Payments										
Capital assets			(369 147)		(20 016)	(75 812)	(92 287)	(16 475)	18%	(18 953)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(369 052)**	**–**	**(20 012)**	**(75 742)**	**(92 263)**	**(16 521)**	**18%**	**(18 936)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			–				–	–		–
Borrowing long term/refinancing			–				–	–		–
Increase (decrease) in consumer deposits			421			–	105	(105)	-100%	–
Payments										
Repayment of borrowing			(18 277)		(5 058)	(5 505)	(4 569)	936	-20%	(1 376)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**(17 857)**	**–**	**(5 058)**	**(5 505)**	**(4 464)**	**1 041**	**-23%**	**(1 376)**
NET INCREASE/ (DECREASE) IN CASH HELD		–	**103 200**	–	**(59 102)**	**104 522**	**25 800**			**26 130**
Cash/cash equivalents at beginning:				226 660		226 660	226 660			226 660
Cash/cash equivalents at month/year end:		–	103 200	226 660		331 182	252 460			252 790

DC21 Ugu - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	Service charges - water revenue	(26 319)	There were less new water connections than it was inticipated in the annual budget	None
	Service charges - sanitation revenue	(949)	Not material	None
	Rental of facilities and equipment	11	Not material	None
	Transfers recognised - operational	70 119	The first trench of the equitable share was received in July and recognised as revenue when received	None
2	**Expenditure By Type**			
	Employee related costs	6 242	The savings in the staff costs is caused by vacant posisions as a result of resignations, retirements and deaths	The process of filling vacant posiitos is ongoing
	Finance charges	(729)	The finance leases for motor vehicles has been paid-off, repayment of long-term loans (DBSA and exLM's Loans)	None
	Bulk purchases	(7 662)	Less new water schemes were commissioned in the current year than it was anticipated in the annual budget, hence less water resources is aquired from Umgeni Water	None
	Contracted services	(2 336)	The municipality have resolved to utilise the internal resources instead of consultants	None
	Transfers and grants	2 996	Not material	None
	Other expenditure	(4 352)	The spending for this period has been reduced as the start of the period and the spending for municipality is seasonal	None
3	**Capital Expenditure**			
	Water	(22 830)	The spending for this period has been reduced as the start of the period and the spending for municipality is seasonal	none
	Waste water management	(12 933)	The spending for this period has been reduced as the start of the period and the spending for municipality is seasonal	none
	Public safety	(250)	Not material	
	Planning and development	(40)	Not material	None
	Budget and treasury office	(3 750)	The mSCOA implementation projects ahe been deferred to the month of September and October	None
	Corporate services	(7 194)	The spending for this period has been reduced as the start of the period and the spending for municipality is seasonal	None
4	**Financial Position**			
	Cash	35 840	The equitable share is received in four tranches, with one allocation per quarter, and these funds are invested in the call deposit accounts until they are needed for expenditure	
	Consumer debtors	434 576	These represent the outstanding balance on consumer accounts for Water and Sanitation	
	Other debtors	27 031	These are sundry debtors other than the service debtors for water and sanitation	
	Property, plant and equipment	3 921 299	The FAR is only updated with additions, disposals and transfers on monthly basis	
	Consumer deposits	20 376	These are monies held from the consumers as security and refunded when the account is closed	
	Trade and other payables	272 300	Outstanding creditors invoices are repaid monthly as invoices are received and cash is available	
	Borrowing	19 728	This is the total loan book value of the municipality. Redemptions and interest payments are made quarterly	
	Accumulated Surplus/(Deficit)	4 027 900	This represents the Accumulated Surplus or Deficit from the operating and other activities of the municipality	
5	**Cash Flow**			
	Ratepayers and other	(30 042)	There were less new water connections than it was inticipated in the annual budget	None
	Government - operating	61 295	The third trench of the equitable share is received in March, and this allocation is recognised as income when received	None
	Government - capital	40 637	The grant funds are received in trenches and the cash is invested in short term deposits accounts until they are required for expenditure	None
	Interest	(3 754)	As the municipality withdraws cash from the call deposit accounts to pay the suppliers, less interest is earned from the remaining investments balances	None
	Capital assets	(16 475)	More creditors invoices are oustanding on the general ledger and will be accrued to the general ledger before the AFS is finanlised	None
	Increase (decrease) in consumer deposits	(105)	Not material	None
	Repayment of borrowing	936	Generally loans are repaid on a quarterly basis,	None
6	**Measureable performance**			
7	**Municipal Entities**			
	Revenue	4 032	The municipal entities receive their allocations from Ugu DM and the local municipalities	None
	Operating Expenditure	(1 137)	The spending for this period has been reduced as the start of the period and the spending for municipality is seasonal	None
	Operating Capital Expenditure	(40)	The spending for this period has been reduced as the start of the period and the spending for municipality is seasonal	None

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17			
			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%	15.3%	0.0%	1.4%	2.4%
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%	7.1%	0.0%	10.3%	7.1%
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%	247.7%	0.0%	168.3%	247.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	160.7%	0.0%	21.7%	160.7%
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%	20.1%	0.0%	171.9%	68.5%
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%	36.4%	0.0%	33.3%	33.3%
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%	15.2%	0.0%	1.2%	2.0%
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 - M03 September

Description	NT Code	Budget Year 2016/17											
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	29 625	13 128	8 546	8 365	5 828	5 369	41 169	146 079	258 109	206 810		
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	11 272	4 008	2 767	2 605	1 985	1 772	9 335	31 027	64 771	46 725		
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	7 296	500	47						7 842	–		
Total By Income Source	2000	48 193	17 636	11 359	10 970	7 813	7 141	50 504	177 106	330 722	253 534	–	–
2015/16 - totals only		39 530	13 490	16 672	10 664	8 207	6 659	38 753	128 923	262 897	193 206		
Debtors Age Analysis By Customer Group													
Organs of State	2200	4 111	5 473	1 649	2 494	694	599	5 350	3 063	23 433	12 200		
Commercial	2300	13 332	4 156	2 009	1 630	1 558	1 305	10 108	25 784	59 881	40 384		
Households	2400	23 454	7 994	7 654	6 847	5 562	5 237	35 047	148 259	240 053	200 951		
Other	2500	7 296	13	47	–					7 356	–		
Total By Customer Group	2600	48 193	17 636	11 359	10 970	7 813	7 141	50 504	177 106	330 722	253 534	–	–

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description R thousands	NT Code	Budget Year 2016/17								
		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	4 879								4 879
VAT (output less input)	0400									–
Pensions / Retirement deductions	0500	3 827								3 827
Loan repayments	0600									–
Trade Creditors	0700	2 739	421	(395)	(69)	491	124			3 311
Auditor General	0800									–
Other	0900									–
Total By Customer Type	1000	11 445	421	(395)	(69)	491	124	–	–	12 017

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of Investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Municipality									
FNB Investment		Daily Call Account					40 000	–	40 000
First National Bank		Daily Call Account	Daily Call Account				18	–	18
NEDBank		Daily Call Account					65 000	–	65 000
Investec							75 000	–	75 000
ABSA Bank CALL MIG		Daily Call Account					50 865	(13 596)	37 270
STD Investment							75 000	–	75 000
ABSA Bank CALL		Daily Call Account					61 749	(56 119)	5 630
Jazz							0	–	0
ABSA								–	
Municipality sub-total					–		367 633	(69 714)	297 918
Entities									
South Coast Tourism		One day call	Daily Call				15 450	(318)	15 132
South Coast Development Agency							4 038	(1 348)	2 690
Entities sub-total					–		19 488	(1 666)	17 822
TOTAL INVESTMENTS AND INTEREST	2				–		**387 121**	**(71 380)**	**315 741**

DC21 Ugu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2015/16	Budget Year 2016/17							
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:		–	400 528	–	1 250	163 460	100 132	16 466	16.4%	40 865
Local Government Equitable Share			319 856			96 430	79 964	16 466	20.6%	24 108
RSC Levy Replacement			63 873			63 873	15 968			15 968
Finance Management			1 460			1 460	365			365
Municipal Systems Improvement			1 041			–	260			–
Water Services Operating Subsidy			10 000			–	2 500			–
EPWP Incentive	3		1 788			447	447			112
Infrastructure Skills Development Grant						–	–			–
Rural Roads Asset Management Grant			2 510		1 250	1 250	628			313
Rural Household Sanitation							–			–
Municipal Infrastructure Grant (Opex portion)							–			–
Other transfers and grants [insert description]							–			–
Other transfers and grants [insert description]							–	–		–
Provincial Government:		–	400	–	–	–	100	–		–
Sport and Recreation							–			–
Municipal Systems Improvement							–			–
Development Planning Shared Services			400			–	100			–
Cogta Massification							–			–
EPWP Incentive							–	–		–
Department of Transport Grant							–			–
Department of Human Settlements (EPWP)							–	–		–
District GDS	4						–	–		–
Other transfers and grants [insert description]							–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Hibiscus Coast Municipality - SCDA								–		–
Other Local Municipalities - Tourism Entity								–		–
Other grant providers:		–	7 734	–	–	–	1 933	(1 933)	-100.0%	–
DBSA							–	–		–
IDC							–			–
National Lottery							–			–
Grants From LM's			7 734			–	1 933			–
							–			–
							–			–
							–	–		–
Total Operating Transfers and Grants	5	–	408 662	–	1 250	163 460	102 165	14 533	14.2%	40 865
Capital Transfers and Grants										
National Government:		–	310 862	–	–	118 082	77 716	37 423	48.2%	29 521
Municipal Infrastructure Grant (MIG)			223 873			90 000	55 968	34 032	60.8%	22 500
Regional Bulk Infrastructure			12 776			6 388	3 194			1 597
Rural Households Infrastructure			1 000			–	250			–
Rural Transport Services and Infrastructure							–			–
Municipal Water Infrastructure/Other Grants							–			–
Municipal Disaster Recovery							–	–		–
Finance Management Grant							–	–		–
Water Services Infrastructure Grant			73 213			21 694	18 303	3 391	18.5%	5 424
							–	–		–
Other capital transfers [insert description]							–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
Massification - CoGTA								–		–
Disaster Management centre Fire Fighting										–
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	–	310 862	–	–	118 082	77 716	37 423	48.2%	29 521
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	719 524	–	1 250	281 542	179 881	51 955	28.9%	70 386

DC21 Ugu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	2015/16	Budget Year 2016/17							
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:		–	391 528	–	32 360	96 781	97 882	(398)	-0.4%	24 195
Local Government Equitable Share			320 856		26 655	79 964	80 214			19 991
RSC Levy Replacement			63 873		5 323	15 968	15 968			3 992
Finance Management			1 460		43	228	365			57
Municipal Systems Improvement			1 041			–	260			–
Water Services Operating Subsidy			–				–			–
EPWP Incentive			1 788		110	392	447			98
Infrastructure Skills Development Grant			–				–			–
Rural Roads Asset Management Grant			2 510		230	230	628	(398)	-63.4%	57
Rural Household Sanitation			–				–	–		–
Water Services Infrastructure Grant						–	–			–
Municipal Infrastructure Grant (Opex portion)							–	–		–
							–	–		–
							–	–		–
Other transfers and grants [insert description]							–	–		–
Provincial Government:		–	400	–	–	–	100	–		–
Sport and Recreation							–	–		–
Water Services Operating Subsidy							–			–
Development Planning Shared Services			400			–	100			–
Cogta Massification							–			–
EPWP Incentive							–			–
Department of Transport Grant							–			–
Department of Human Settlements (EPWP)							–			–
District GDS							–	–		–
Other transfers and grants [insert description]							–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Hibiscus Coast Municipality - SCDA							–	–		–
Other Local Municipalities - Tourism Entity							–	–		–
Other grant providers:		–	7 734	–	–	–	1 933	(1 933)	-100.0%	–
DBSA							–			–
IDC							–	–		–
Grants from LM's to Entities			7 734			–	1 933			–
National Lottery							–	–		–
Total operating expenditure of Transfers and Grants:		–	399 662	–	32 360	96 781	99 915	(2 331)	-2.3%	24 195
Capital expenditure of Transfers and Grants										
National Government:		–	319 862	–	19 996	51 020	79 966	(19 475)	-24.4%	12 755
Municipal Infrastructure Grant (MIG)			233 873		13 596	38 993	58 468	(19 475)	-33.3%	9 748
Regional Bulk Infrastructure			12 776			–	3 194			–
Local Government Equitable Share			–				–			–
Rural Transport Services and Infrastructure							–			–
Municipal Water Infrastructure/Other Grants							–			–
Municipal Disaster Recovery							–			–
Finance Management Grant							–			–
Other capital transfers/grants [insert desc]							–			–
Water Services Infrastructure Grant			73 213		6 400	12 027	18 303			3 007
Municipal Systems Improvement			–				–	–		–
Disaster Management centre Fire Fighting							–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
Massification - CoGTA								–		–
Disaster Management centre Fire Fighting										–
Drought Relief Intervention programme										–
										–
										–
							–	–		–
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other Local Municipalities - Tourism Entity								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		–	319 862	–	19 996	51 020	79 966	(19 475)	-24.4%	12 755
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	719 524	–	52 356	147 801	179 881	(21 806)	-12.1%	36 950

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration R thousands	Ref	2015/16 Audited Outcome	Budget Year 2016/17 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			4 385		763	1 205	1 096	109	10%	301
Pension and UIF Contributions			225			–	56	(56)	-100%	–
Medical Aid Contributions			191			–	48	(48)	-100%	–
Motor Vehicle Allowance			4 073		247	497	1 019	(522)	-51%	124
Cellphone Allowance			346		31	87	87	1	1%	22
Housing Allowances			1 937			232	484	(252)	-52%	58
Other benefits and allowances			44		9	18	11	8	68%	5
Sub Total - Councillors		–	11 200	–	1 075	2 039	2 800	(761)	-27%	510
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			3 620				905	(905)	-100%	–
Pension and UIF Contributions			258				65	(65)	-100%	–
Medical Aid Contributions			124				31	(31)	-100%	–
Overtime			–				–	–		–
Performance Bonus			627				157	(157)	-100%	–
Motor Vehicle Allowance			1 569				392	(392)	-100%	–
Cellphone Allowance			82				20	(20)	-100%	–
Housing Allowances			708				177	(177)	-100%	–
Other benefits and allowances			200				50	(50)	-100%	–
Payments in lieu of leave			196				49	(49)	-100%	–
Long service awards							–	–		–
Post-retirement benefit obligations	2						–	–		–
Sub Total - Senior Managers of Municipality		–	7 384	–	–	–	1 846	(1 846)	-100%	–
% increase	4		#DIV/0!							
Other Municipal Staff										
Basic Salaries and Wages			198 506		16 206	58 455	49 627	8 828	18%	14 614
Pension and UIF Contributions			32 629		2 815	8 587	8 157	430	5%	2 147
Medical Aid Contributions			16 913		1 123	3 365	4 978	(1 613)	-32%	841
Overtime			24 000		2 294	7 388	3 030	1 688	28%	1 922
Performance Bonus			–				–	–		–
Motor Vehicle Allowance			12 910		997	3 032	3 227	(195)	-6%	758
Cellphone Allowance			1 595		134	403	399	4	1%	101
Housing Allowances			1 225		140	420	306	114	37%	105
Other benefits and allowances			15 443		1 407	4 573	3 861	713	18%	1 143
Payments in lieu of leave			6 081			–	1 520	(1 520)	-100%	–
Long service awards			2 225		51	537	556	(19)	-3%	134
Post-retirement benefit obligations	2						–	–		–
Sub Total - Other Municipal Staff		–	314 525	–	24 167	87 061	78 631	8 430	11%	21 765
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		–	333 109	–	25 243	89 100	83 277	5 823	7%	22 275
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			25			0	3	(6)	-93%	0
Cellphone Allowance							–	–		–
Housing Allowances							–	–		–
Other benefits and allowances			2		0	0	1	(0)	-52%	0
Board Fees			647		26	89	162	(73)	-45%	22
Payments in lieu of leave							–	–		–
Long service awards							–	–		–
Post-retirement benefit obligations							–	–		–
Sub Total - Board Members of Entities	2	–	674	–	26	89	169	(79)	-47%	22
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of Entities										
Basic Salaries and Wages			5 428		367	1 035	1 357	(322)	-24%	259
Pension and UIF Contributions							–	–		–
Medical Aid Contributions							–	–		–
Overtime							–	–		–
Performance Bonus			22			153	5	148	2725%	36
Motor Vehicle Allowance							–	–		–
Cellphone Allowance			33		3	10	8	1	18%	2
Housing Allowances					2	2	–	2	#DIV/0!	0
Other benefits and allowances			164			3	41	(38)	-92%	1
Payments in lieu of leave							–	–		–
Long service awards							–	–		–
Post-retirement benefit obligations	2						–	–		–
Sub Total - Senior Managers of Entities		–	5 647	–	372	1 203	1 412	(209)	-15%	301
% increase	4		#DIV/0!							#DIV/0!
Other Staff of Entities										
Basic Salaries and Wages			4 324		215	981	1 081	(100)	-9%	245
Pension and UIF Contributions			111		9	21	28	(7)	-24%	5
Medical Aid Contributions			244		18	54	61	(7)	-11%	14
Overtime			355		10	66	89	(22)	-25%	17
Performance Bonus			172			–	43	(43)	-100%	–
Motor Vehicle Allowance							–	–		–
Cellphone Allowance			16			–	4	(4)	-100%	–
Housing Allowances			29		1	4	7	(4)	-49%	1
Other benefits and allowances			44		4	48	11	37	336%	12
Payments in lieu of leave							–	–		–
Long service awards							–	–		–
Post-retirement benefit obligations							–	–		–
Sub Total - Other Staff of Entities		–	5 295	–	257	1 175	1 324	(149)	-11%	294
% increase	4		#DIV/0!							#DIV/0!
Total Municipal Entities		–	11 616	–	655	2 467	2 904	(437)	-15%	617
TOTAL SALARY, ALLOWANCES & BENEFITS		–	344 725	–	25 897	91 567	86 181	5 386	6%	22 892
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		–	332 850	–	24 796	89 438	83 213	6 226	7%	22 360

DC21 Ugu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description	Ref	Budget Year 2016/17					
		July	August	Sept	October	Nov	Dec
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome
Cash Receipts By Source							
Property rates							
Property rates - penalties & collection charges							
Service charges - electricity revenue							
Service charges - water revenue		23 006	25 539	24 435	26 508	25 427	27 725
Service charges - sanitation revenue							
Service charges - refuse							
Service charges - other							
Rental of facilities and equipment		23	26	45	179	24	117
Interest earned - external investments		367	201	518	376	330	568
Interest earned - outstanding debtors							
Dividends received							
Fines							
Licences and permits							
Agency services							
Transfer receipts - operating		160 303	1 307	1 250	1 025	112 542	93
Other revenue		6 125	6 358	4 059	705	9 141	4 301
Cash Receipts by Source		**189 824**	**34 032**	**30 306**	**28 793**	**147 464**	**32 804**
Other Cash Flows by Source							
Transfer receipts - capital		118 352		–	–	129 047	7 673
Contributions & Contributed assets							
Proceeds on disposal of PPE							
Short term loans							
Borrowing long term/refinancing							
Increase in consumer deposits		34	32	4	2	45	31
Receipt of non-current debtors							
Receipt of non-current receivables							
Change in non-current investments							
Total Cash Receipts by Source		**308 210**	**34 063**	**30 310**	**28 795**	**276 556**	**40 508**
Cash Payments by Type							
Employee related costs		22 646	37 231	26 472	24 401	23 530	23 635
Remuneration of councillors		738	226	1 075	704	682	716
Interest paid		0	538	2 632	244	0	2 696
Bulk purchases - Electricity							
Bulk purchases - Water & Sewer		6 161	7 068	7 157	5 986	5 713	5 009
Other materials		751		905	79	274	103
Contracted services		1 915	2 049	2 073	2 229	1 555	1 865
Grants and subsidies paid - other municipalities							
Grants and subsidies paid - other		1 526	1 531	5 883	1 891	1 299	5 682
General expenses		18 563	21 463	18 142	16 657	12 774	23 106
Cash Payments by Type		**52 300**	**70 106**	**64 338**	**52 190**	**45 826**	**62 812**
Other Cash Flows/Payments by Type							
Capital assets		26 195	29 601	20 016	36 773	33 192	36 383
Repayment of borrowing			447	5 058	519	307	3 667
Other Cash Flows/Payments				–	–	–	–
Total Cash Payments by Type		**78 495**	**100 154**	**89 412**	**89 482**	**79 325**	**102 862**
NET INCREASE/(DECREASE) IN CASH HELD		**229 715**	**(66 091)**	**(59 102)**	**(60 687)**	**197 232**	**(62 354)**
Cash/cash equivalents at the month/year beginning:		226 660	456 375	390 284	331 182	270 495	467 726
Cash/cash equivalents at the month/year end:		456 375	390 284	331 182	270 495	467 726	405 372

Description	Budget Year 2016/17					
	January	Feb	March	April	May	June
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Budget
Cash Receipts By Source						
Property rates						–
Property rates - penalties & collection charges						–
Service charges - electricity revenue						–
Service charges - water revenue	22 904	26 453	26 532	27 155	25 785	26 796
Service charges - sanitation revenue						
Service charges - refuse						
Service charges - other						
Rental of facilities and equipment	43	191	26	125	64	44
Interest earned - external investments	603	607	643	525	701	608
Interest earned - outstanding debtors						
Dividends received						
Fines						
Licences and permits						
Agency services						
Transfer receipts - operating	–	548	91 932	986	–	–
Other revenue	2 633	3 326	217	1 912	7 247	3 242
Cash Receipts by Source	**26 184**	**31 124**	**119 350**	**30 702**	**33 797**	**30 690**
Other Cash Flows by Source						
Transfer receipts - capital	25 024	2 516	77 316	2 200	–	–
Contributions & Contributed assets						–
Proceeds on disposal of PPE						–
Short term loans						–
Borrowing long term/refinancing						–
Increase in consumer deposits	(154)	50	44	345	(8)	30
Receipt of non-current debtors						–
Receipt of non-current receivables						95
Change in non-current investments						–
Total Cash Receipts by Source	**51 054**	**33 690**	**196 710**	**33 247**	**33 788**	**30 815**
Cash Payments by Type						
Employee related costs	24 103	25 492	30 488	17 176	23 440	27 416
Remuneration of councillors	960	744	732	753	752	756
Interest paid	3	–	2 772	238	218	3 024
Bulk purchases - Electricity						
Bulk purchases - Water & Sewer	5 535	5 870	5 309	8 224	6 435	6 413
Other materials	607	117	30	45	216	876
Contracted services	3 176	2 652	2 131	293	1 912	4 469
Grants and subsidies paid - other municipalities						
Grants and subsidies paid - other	1 813	5 043	4 575	3 403	5 571	6 543
General expenses	15 633	13 512	13 573	11 088	20 773	26 145
Cash Payments by Type	**51 829**	**53 430**	**59 612**	**41 219**	**59 316**	**75 642**
Other Cash Flows/Payments by Type						
Capital assets	7 871	22 126	22 034	36 916	37 386	86 497
Repayment of borrowing	307	751	4 964	404	398	3 809
Other Cash Flows/Payments	–	–	–	–	–	–
Total Cash Payments by Type	**60 007**	**76 307**	**86 610**	**78 538**	**97 099**	**165 949**
NET INCREASE/(DECREASE) IN CASH HELD	**(8 953)**	**(42 617)**	**110 100**	**(45 291)**	**(63 311)**	**(135 134)**
Cash/cash equivalents at the month/year beginning:	405 372	396 419	353 802	463 902	418 611	355 300
Cash/cash equivalents at the month/year end:	396 419	353 802	463 902	418 611	355 300	220 166

Description	2016/17 Medium Term Revenue & Expenditure Framework		
R thousands	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Receipts By Source			
Property rates			
Property rates - penalties & collection charges			
Service charges - electricity revenue			
Service charges - water revenue	314 406	330 127	346 633
Service charges - sanitation revenue	97 684	102 569	107 697
Service charges - refuse		–	–
Service charges - other		–	–
Rental of facilities and equipment	1 254	1 316	1 382
Interest earned - external investments	15 568	16 347	17 164
Interest earned - outstanding debtors	3 787	3 977	4 175
Dividends received		–	–
Fines		–	–
Licences and permits		–	–
Agency services		–	–
Transfer receipts - operating	408 662	429 095	450 549
Other revenue	11 531	12 107	12 713
Cash Receipts by Source	**852 892**	**895 537**	**940 314**
Other Cash Flows by Source			
Transfer receipts - capital	310 862	326 405	342 725
Contributions & Contributed assets		–	–
Proceeds on disposal of PPE		–	–
Short term loans		–	–
Borrowing long term/refinancing		–	–
Increase in consumer deposits	421	442	464
Receipt of non-current debtors		–	–
Receipt of non-current receivables	95	99	104
Change in non-current investments		–	–
Total Cash Receipts by Source	**1 164 270**	**1 222 483**	**1 283 608**
Cash Payments by Type			
Employee related costs	332 850	349 493	366 967
Remuneration of councillors	11 874	12 468	13 092
Interest paid	15 776	16 564	17 393
Bulk purchases - Electricity		–	–
Bulk purchases - Water & Sewer	81 468	85 541	89 818
Other materials	8 700	9 135	9 591
Contracted services	29 683	31 168	32 726
Grants and subsidies paid - other municipalities	–	–	–
Grants and subsidies paid - other	37 028	38 879	40 823
General expenses	156 267	164 080	172 284
Cash Payments by Type	**673 646**	**707 328**	**742 694**
Other Cash Flows/Payments by Type			
Capital assets	369 147	387 604	406 985
Repayment of borrowing	18 277	19 191	20 151
Other Cash Flows/Payments		–	–
Total Cash Payments by Type	**1 061 070**	**1 114 123**	**1 169 830**
NET INCREASE/(DECREASE) IN CASH HELD	**103 200**	**108 360**	**113 778**
Cash/cash equivalents at the month/year beginning:	226 660	329 860	438 220
Cash/cash equivalents at the month/year end:	329 860	438 220	551 998

DC21 Ugu - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2015/16	Budget Year 2016/17							
		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			426 885		25 188	62 028	106 721	(44 693)	-42%	15 507
Service charges - sanitation revenue			112 281		9 915	27 121	28 070	(949)	-3%	6 780
Service charges - refuse revenue						–	–	–		–
Service charges - other		–	–	–		–	–	–		–
Rental of facilities and equipment			1 249		45	326	312	13	4%	81
Interest earned - external investments			15 000		1 487	4 600	3 750	850	23%	1 150
Interest earned - outstanding debtors			3 802		257	847	950	(103)	-11%	212
Dividends received		–	–	–		–	–	–		–
Fines		–	–	–		–	–	–		–
Licences and permits		–	–	–		–	–	–		–
Agency services		–	–	–		–	–	–		–
Transfers recognised - operational			400 928		382	161 207	100 232	60 975	61%	40 302
Other revenue			6 123		375	1 023	1 531	(508)	-33%	256
Gains on disposal of PPE						–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**–**	**966 267**	**–**	**37 648**	**257 152**	**241 567**	**15 585**	**6%**	**64 288**
Expenditure By Type										
Employee related costs			321 909		24 104	87 095	80 477	6 618	8%	21 774
Remuneration of councillors			11 200		1 075	2 069	2 800	(731)	-26%	517
Debt impairment			38 109			–	9 527	(9 527)	-100%	–
Depreciation & asset impairment			123 385		15 455	46 648	30 846	15 802	51%	11 662
Finance charges			15 774		2 632	2 632	3 944	(1 312)	-33%	658
Bulk purchases			81 468		887	12 505	20 367	(7 862)	-39%	3 126
Other materials			8 700		232	788	2 175	(1 386)	-64%	197
Contracted services			29 644		1 859	5 058	7 411	(2 353)	-32%	1 264
Transfers and grants			123 214		6 898	11 193	30 803	(19 610)	-64%	2 798
Other expenditure			211 188		18 887	50 798	52 797	(1 998)	-4%	12 700
Loss on disposal of PPE		–	–	–		–	–	–		–
Total Expenditure		**–**	**964 590**	**–**	**72 030**	**218 788**	**241 147**	**(22 359)**	**-9%**	**54 697**
Surplus/(Deficit)		–	1 677	–	(34 382)	38 364	419	37 945	9051%	9 591
Transfers recognised - capital			310 862		19 996	51 020	77 716	(26 696)	-34%	12 755
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		–	312 539	–	(14 386)	89 384	78 135	11 249	14%	22 346
Taxation								–		
Surplus/(Deficit) after taxation		**–**	**312 539**	**–**	**(14 386)**	**89 384**	**78 135**	**11 249**	**14%**	**22 346**

DC21 Ugu - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M03 September

Description	Ref	2015/16	Budget Year 2016/17							
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			18 750		412	3 882	4 688	(805)	-17%	971
South Coast Development Agency			13 684		6 387	8 258	3 421	4 837	141%	2 065
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Revenue	1	–	32 434	–	6 799	12 141	8 109	4 032	50%	3 035
Expenditure By Municipal Entity										
South Coast Tourism			18 210		1 641	5 082	4 553	529	12%	1 270
South Coast Development Agency			13 678		599	1 753	3 420	(1 667)	-49%	438
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Expenditure	2	–	31 888	–	2 241	6 835	7 972	(1 137)	-14%	1 709
Surplus/ (Deficit) for the yr/period		–	546	–	4 558	5 306	136	2 895	2121%	1 326
Capital Expenditure By Municipal Entity										
South Coast Tourism			540		10	107	135	(28)	-21%	27
South Coast Development Agency			50			–	13	(13)	-100%	–
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	590	–	10	107	148	(40)	-27%	27

DC21 Ugu - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M03 September

Month	2015/16	Budget Year 2016/17							
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		30 762		2 002	2 002	30 762	28 760	93.5%	1%
August		30 762		24 658	26 661	61 525	34 864	56.7%	7%
September		30 762		17 969	44 630	92 287	47 657	51.6%	12%
October		30 762				123 049	–		
November		30 762				153 811	–		
December		30 762				184 574	–		
January		30 762				215 336	–		
February		30 762				246 098	–		
March		30 762				276 860	–		
April		30 762				307 623	–		
May		30 762				338 385	–		
June		30 762				369 147	–		
Total Capital expenditure	–	**369 147**	–	**44 630**					

DC21 Ugu - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description	Ref	2015/16	Budget Year 2016/17							
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		–	318 362	–	17 947	44 453	79 591	35 138	44.1%	11 113
Infrastructure - Road transport		–	–	–	–	–	–	–		–
Roads, Pavements & Bridges								–		–
Storm water							–	–		–
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation							–	–		–
Transmission & Reticulation							–	–		–
Street Lighting							–	–		–
Infrastructure - Water		–	235 918	–	13 113	36 774	58 979	22 205	37.6%	9 194
Dams & Reservoirs							–	–		–
Water purification							–	–		–
Reticulation			235 918		13 113	36 774	58 979	22 205	37.6%	9 194
Infrastructure - Sanitation		–	82 444	–	4 835	7 678	20 611	12 933	62.7%	1 920
Reticulation							–	–		–
Sewerage purification			82 444		4 835	7 678	20 611	12 933	62.7%	1 920
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		–	50 785	–	22	177	12 696	12 519	98.6%	44
General vehicles			15 650			58	3 913	3 855	98.5%	14
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment		–		–			–	–		–
Computers - hardware/equipment			16 695			–	4 174	4 174	100.0%	–
Furniture and other office equipment			2 440		22	119	610	491	80.4%	30
Abattoirs		–		–			–	–		–
Markets		–		–			–	–		–
Civic Land and Buildings		–		–			–	–		–
Other Buildings			16 000			–	4 000	4 000	100.0%	–
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	–	369 147	–	17 969	44 630	92 287	47 657	51.6%	11 157

DC21 Ugu - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description	Ref	2015/16	Budget Year 2016/17							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	32 857	–	1 846	6 338	8 214	1 876	22.8%	1 585
Infrastructure - Road transport		–	5 799	–	523	3 315	1 450	(1 866)	-128.7%	829
Roads, Pavements & Bridges			5 799		523	3 315	1 450	(1 866)	-128.7%	829
Storm water							–	–		–
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation								–		
Transmission & Reticulation								–		
Street Lighting								–		
Infrastructure - Water		–	20 695	–	910	2 514	5 174	2 660	51.4%	629
Dams & Reservoirs			3 414			195	853	659	77.2%	49
Water purification			4 854			–	1 213	1 213	100.0%	–
Reticulation			12 428		910	2 319	3 107	788	25.3%	580
Infrastructure - Sanitation		–	3 300	–	394	489	825	336	40.8%	122
Reticulation			1 515		12	30	379	348	92.0%	8
Sewerage purification			1 784		382	458	446	(12)	-2.7%	115
Infrastructure - Other		–	3 063	–	20	20	766	746	97.4%	5
Waste Management								–		
Transportation								–		
Gas								–		
Other			3 063		20	20	766	746	97.4%	5
Community		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		–	36 619	–	1 345	6 151	9 155	3 003	32.8%	1 538
General vehicles			16 000		774	5 354	4 000	(1 354)	-33.9%	1 339
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			12 234		501	602	3 059	2 457	80.3%	151
Computers - hardware/equipment			215			1	54	53	98.2%	0
Furniture and other office equipment			107			–	27	27	100.0%	–
Abattoirs							–	–		–
Markets							–	–		–
Civic Land and Buildings			6 221		70	194	1 555	1 361	87.5%	49
Other Buildings						–	–	–		–
Other Land							–	–		–
Surplus Assets - (Investment or Inventory)							–	–		–
Other			1 841			–	460	460	100.0%	–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	1 160	–	24	176	290	114	39.4%	44
Computers - software & programming						–	–	–		–
Other			1 160		24	176	290	114	39.4%	44
Total Repairs and Maintenance Expenditure		–	70 636	–	3 215	12 665	17 659	4 994	28.3%	3 166

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

DC21 Ugu - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	2015/16	Budget Year 2016/17							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		–	112 965	–	14 216	42 724	28 241	(14 483)	-51.3%	10 681
Infrastructure - Road transport		–	–	–	–	–	–	–		–
Roads, Pavements & Bridges								–		
Storm water								–		
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation								–		
Transmission & Reticulation								–		
Street Lighting								–		
Infrastructure - Water		–	101 542	–	12 778	38 404	25 386	(13 019)	-51.3%	9 601
Dams & Reservoirs			60 462		7 609	22 867	15 116	(7 752)	-51.3%	5 717
Water purification			21 851		2 750	8 264	5 463	(2 801)	-51.3%	2 066
Reticulation			19 229		2 420	7 273	4 807	(2 465)	-51.3%	1 818
Infrastructure - Sanitation		–	11 423	–	1 437	4 320	2 856	(1 464)	-51.3%	1 080
Reticulation			269		34	102	67	(35)	-51.3%	25
Sewerage purification			11 153		1 404	4 218	2 788	(1 430)	-51.3%	1 055
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		–	8 324	–	1 047	3 148	2 081	(1 067)	-51.3%	787
General vehicles			3 812		480	1 442	953	(489)	-51.3%	360
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			930		117	352	233	(119)	-51.3%	88
Computers - hardware/equipment			1 317		166	498	329	(169)	-51.3%	125
Furniture and other office equipment			542		68	205	136	(70)	-51.3%	51
Abattoirs						–	–	–		–
Markets						–	–	–		–
Civic Land and Buildings						–	–	–		–
Other Buildings			1 638		206	620	410	(210)	-51.3%	155
Other Land						–	–	–		–
Surplus Assets - (Investment or Inventory)						–	–	–		–
Other			83		10	31	21	(11)	-51.3%	8
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	2 316	–	291	876	579	(297)	-51.3%	219
Computers - software & programming			2 316		291	876	579	(297)	-51.3%	219
Other								–		
Total Depreciation		–	123 604	–	15 555	46 748	30 901	(15 847)	-51.3%	11 687

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 **September** of 2016 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name DHANPALAN DEVARAJ NAIDOO

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature ______________________

Date ______________________