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 2018

PREPARED BY : MKHULULENI DLAMINI
GENERAL MANAGER: BTO

DATE : 12 OCTOBER 2018

UGU DISTRICT MUNICIPALITY

TREASURY DEPARTMENT

Month-ended: - **30 SEPTEMBER 2018**

1. **EXECUTIVE SUMMARY**

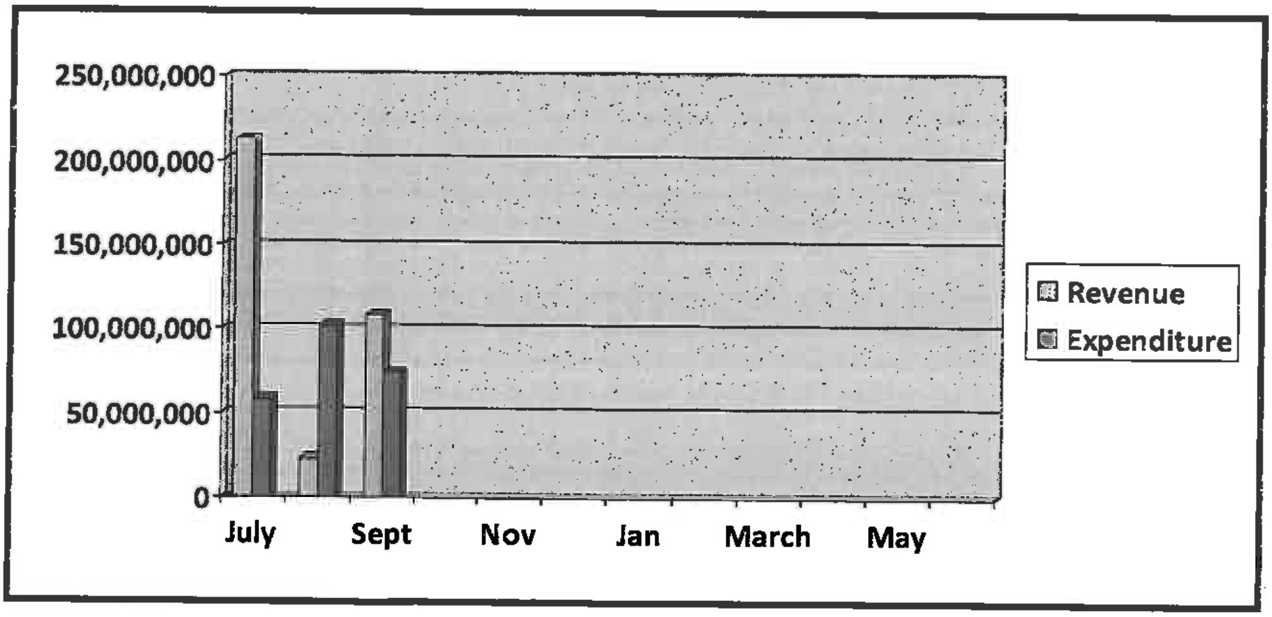
This report is based upon financial information available at the time of preparation. The provisional financial results for the month ended 30 September 2018 are summarised below.

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		296 350 427	343 635 724	47 285 297	3.99
Total Operating Expenditure	884 864 953		221 216 238	234 631 661	13 415 423	1.52



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

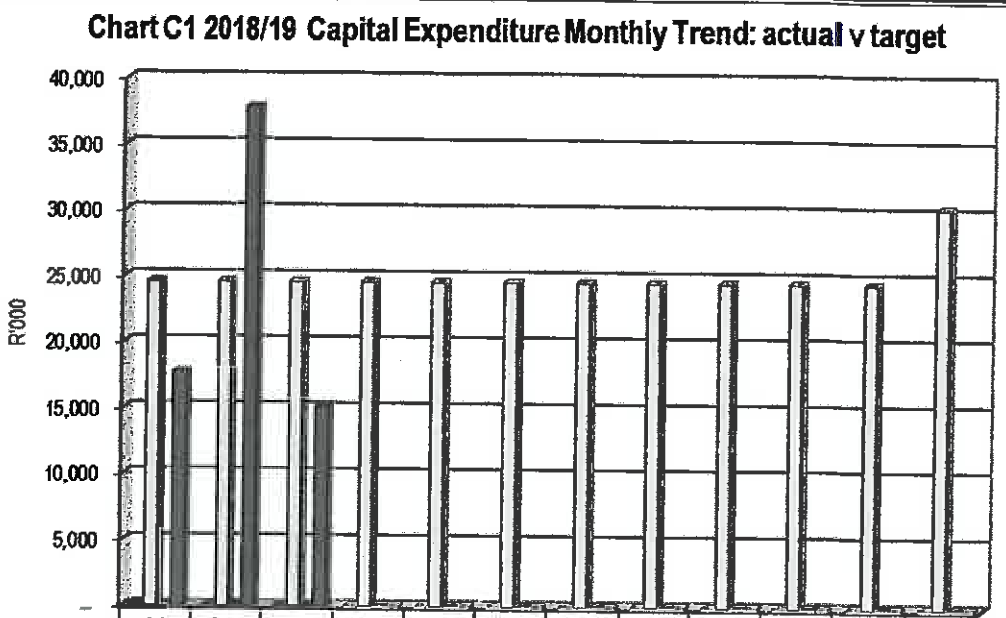
The Capital Expenditure report shown in Table C5 has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised by municipal vote. The summary report indicates the following:

Description	Original Budget	Adjusted Budget	Year to Date Budget	Year to Date Actuals	Variance Fav (Unfav)	% Variance
Total Capital Expenditure	301 162 595		75 290 649	70 694 014	4 596 635	1.53

As at the end of September 2018, the municipality had spent 23.47% of its capital budget.

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

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



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2017/18	–	–	–	–	–	–	–	–	–	–	–	–
Original Budget	24,614	24,614	24,614	24,614	24,614	24,614	24,614	24,614	24,614	24,614	24,614	30,404
Adjusted Budget	–	–	–	–	–	–	–	–	–	–	–	–
Monthly actual	17,729	37,839	15,126	–	–	–	–	–	–	–	–	–

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	23,006,195	25,539,193	24,434,873	27,356,777	26,087,558	21,271,193	30,518,736	18,786,777	
Service charges - sanitation revenue	6786557	7,173,063	7,173,063	9,275,335	10,275,222	9,506,137	11321909	9,099,188	6,565,813	8,089,947	4,973,518	7,012,054
Rental of facilities and equipment		59,402	29,235	60,286	122,289	46,534	46,188	15,685		48,625		48,540
Interest earned - external investments	89,098	1450,275	425,493	192,655	320,331	1,477,740	853,892	570,217		762,536	1398,622	1,195,270
Interest earned - outstanding debtors								0				
Transfer receipts - operational	161,855,252	420,850			89,726	69,060,848		402,276	104,590,134	366,114	-11,835	
Other revenue	46,940	73,524	2,184,567	72,551	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	32,607,022	36,590,183	104,646,334	39,578,766	36,333,595	132,583,054	40,063,645	25,244,989	8,342,439
Transfer receipts - capital	72,000,000		0	15,112,000	58,637,256	100,000,000	47,902,249	0	126,252,801			
Short term loans	**4,780,714**		**0**	**198,088**	**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	
Increase (decrease) in consumer deposits	460,387	55,763	-54,768	3,534	1666	1666	550	6,150	2,550	30,272	58,010	
Decrease (increase) other non-current receiva	1429838	30730	-33,851					0		0	0	0
Total Cash Receipts by Source	**334,642,498**	**23,856,725**	**36,721,447**	**47,920,844**	**95,358,437**	**204,827,080**	**87,691,487**	**36,641,262**	**259,103,625**	**40,312,144**	**25,691,304**	**8,342,439**
Cash Payments by Type												
Employee related costs	29,184,898	44,311,186	34,252,796	28,240,664	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	710,496	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	2,400,547	252,884	4,467,343	237,935	0	0	389,212	23,767	1,351,644
Bulk purchases - Water & Sewer			8,838,946					15,781,533	16,200,630		7,034,794	0
Other materials	179,995	231,965	480,389	1,522,163	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	11,989,918	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	76,910,846	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**	**121,774,634**	**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	23,891,577	25,016,377	44,776,001	1,339,624	349,925	19,322,237	50,175,042	5,479,738	29,042,812
Repayment of borrowing	21,999,383	872,980	0	5,766,853	242,226	3,536,255	435,863	0	0	0	0	0
Other Cash Flows/Payments												
Total Cash Payments by Type	**138,176,144**	**145,579,236**	**92,666,721**	**151,433,064**	**109,782,633**	**115,226,047**	**108,295,471**	**91,075,354**	**120,927,588**	**112,300,833**	**75,575,615**	**114,942,478**
Net Increase/(Decrease) in Cash Held	196,466,354	-121,722,511	-55,945,274	-103,512,420	-14,424,196	89,601,033	-20,603,984	-54,434,092	138,176,037	-71,988,689	-49,884,311	-106,600,039
Cash/cash equivalents at the month/year begi	41,981,982	238,448,336	116,725,825	60,780,551	-42,731,869	-57,156,065	32,444,968	11,840,984	-42,593,108	95,582,929	23,594,240	-26,290,071
Cash/cash equivalents at the month/year end	**238,448,336**	**116,725,825**	**60,780,551**	**-42,731,869**	**-57,156,065**	**32,444,968**	**11,840,984**	**-42,593,108**	**95,582,929**	**23,594,240**	**-26,290,071**	**-132,890,110**

1.3 Bank Reconciliations

SEPTEMBER 2018

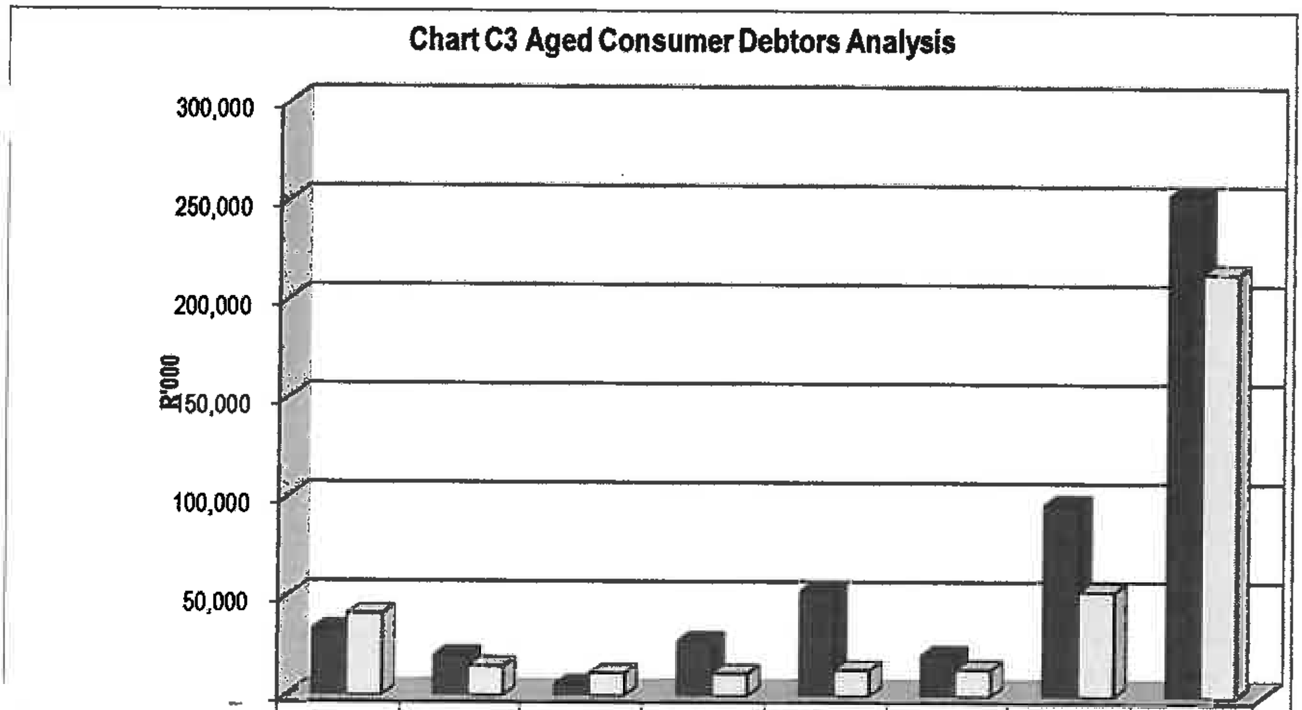
Bank Account name	Bank		Bank statement balance	Reconciling cheques outstanding	Reconciling items **deposits not receipted**	Cash book balance
ACB	Absa	CHQ	1,066,037.44		-	1,066,037.44
Salary	Absa	CHQ	-7,729.13	-19,883.00		-27,612.13
General	Absa	CHQ	2,767,615.38	-340,804.00	-	2,426,811.38
Deposit	Absa	CHQ	2,767,615.38		-	2,767,615.38
Primary	Absa	CHQ	758,547.21		-	758,547.21
Ugu conditional grant acc	Absa	CHQ	4,312,927.83			4,312,927.83
Group life	Absa	CHQ	4,757,420.00			4,757,420.00
Mig Chq	Absa	CHQ	50.00			50.00
TOTAL BANK ACC			**16,422,484.11**			**16,061,797.11**
Ugu Call Account	Absa	INVESTMENT	8,939,251.67			8,939,251.67
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	10,000,000.00			10,000,000.00
Std Bank -Inv	Std Bank	INVESTMENT	15,000,000.00			15,000,000.00
TOTAL INVESTMENTS			**44,718,753.59**			**44,718,753.59**
Explanatory notes in respect of unusual variances:			61,141,237.70			60,780,550.70

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 R511 373 666 as at the end of September 2018 which has increased by 1.79% from August 2018 total of R502 361 778
The consumer debtors amounted to R502 247 389

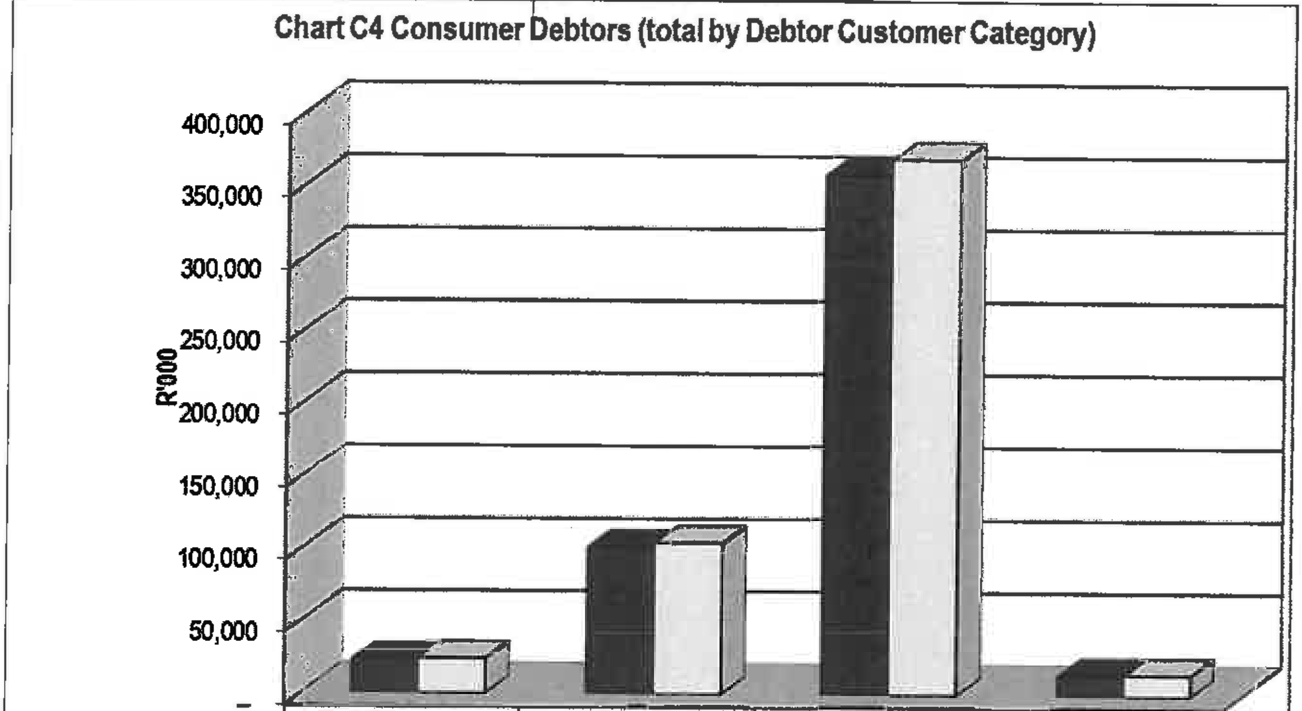
The chart below contains debtors ageing for the month of September 2018 compared to the ageing as at the end of September 2017.

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 2018/19	33,510	20,278	5,706	27,667	53,116	20,672	96,960	253,463
□ 2017/18	41,389	14,821	11,383	11,216	12,966	13,290	52,738	213,756

DEBTORS BY CUSTOMER GROUP



	Organs of State	Commercial	Households	Other
■ 2017/18	23,307	100,933	357,862	13,931
□ Budget Year 2018/19	24,028	104,054	368,930	14,362

Consumer Debtors Reconciliation

Gross Opening Balance as at 30 September 2018	502 247 389
Less Allowance for Impairment	321 211 620
Net Balance	**181 025 769**

DEPARTMENTAL	TOTAL_AMOUNT_\	AGE_0_30	AGE_30_60	AGE_61_90	AGE_91_120	AGE_121_150	AGE_151_180	AGE_181_360	AGE_360_Over
Department of Sports and Recreat	851.10	851.10	-	-	-	-	-	-	-
Department of Education	155,502.31	18,368.18	16,209.27	5,518.54	27,092.48	16,443.92	15,359.77	40,072.28	16,437.88
Department of Education S20	79,073.69	40,614.90	189.88	15,321.58	10,299.29	6,235.07	6,412.97	-	-
Department of Education S21	3,958,559.74	369,085.51	403,528.28	78,003.54	429,852.81	768,830.45	245,118.84	776,664.28	887,476.03
Department of Health	6,768,443.63	531,884.31	450,524.11	182,321.13	851,158.62	1,159,914.27	182,588.75	3,081,081.18	328,971.26
Department of Housing	483,978.87	1,815.24	1,786.32	998.82	2,666.98	1,903.69	1,567.80	64,332.60	408,907.41
Department of Public Works	2,364,628.80	780,531.11	394,970.78	51,076.35	254,336.39	222,179.68	14,616.76	6,900.73	640,017.00
Department of Social Welfare	84,816.18	279.37	279.37	189.88	108.48	550.33	285.34	9,874.82	73,248.58
Department of Transport	119,648.70	1,000.15	3,814.39	626.00	3,250.17	2,320.14	859.63	11,092.50	96,685.72
Harry Gwala DM	1,834,245.32	198,883.03	199,304.60	24,174.49	170,299.46	263,976.13	92,193.74	771,409.09	114,004.78
Ray Nkonyeni Municipality 2	238,611.97	-	-	-	-	-	-	189,066.54	49,545.43
Telkom SA	8,562,178.40	648,604.93	104,600.45	125,387.40	680,062.11	300,029.00	299,452.77	1,144,618.17	5,259,423.56
Transnet	55,663.22	3,756.71	14,000.05	1,658.68	8,988.84	5,145.73	1,496.00	8,525.39	12,091.82
Umdoni LM	345,967.74	65,331.09	19,685.36	689.29	26,968.97	54,762.34	31,884.62	88,531.87	58,114.19
Umuziwabantu LM	1,171,627.32	282,291.43	290,238.58	14,356.34	134,564.82	83,861.80	340,254.27	21,249.44	4,810.65
Umzumbe LM	379,678.52	6,682.00	28,202.13	21,039.02	39,679.03	38,630.80	16,978.51	190,000.50	38,466.54
	26,603,475.49	**77,093.86**	**425.80**	**142.41**	**676.11**	**403.33**	**417.44**	**594.16**	**-46,826.93**

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.

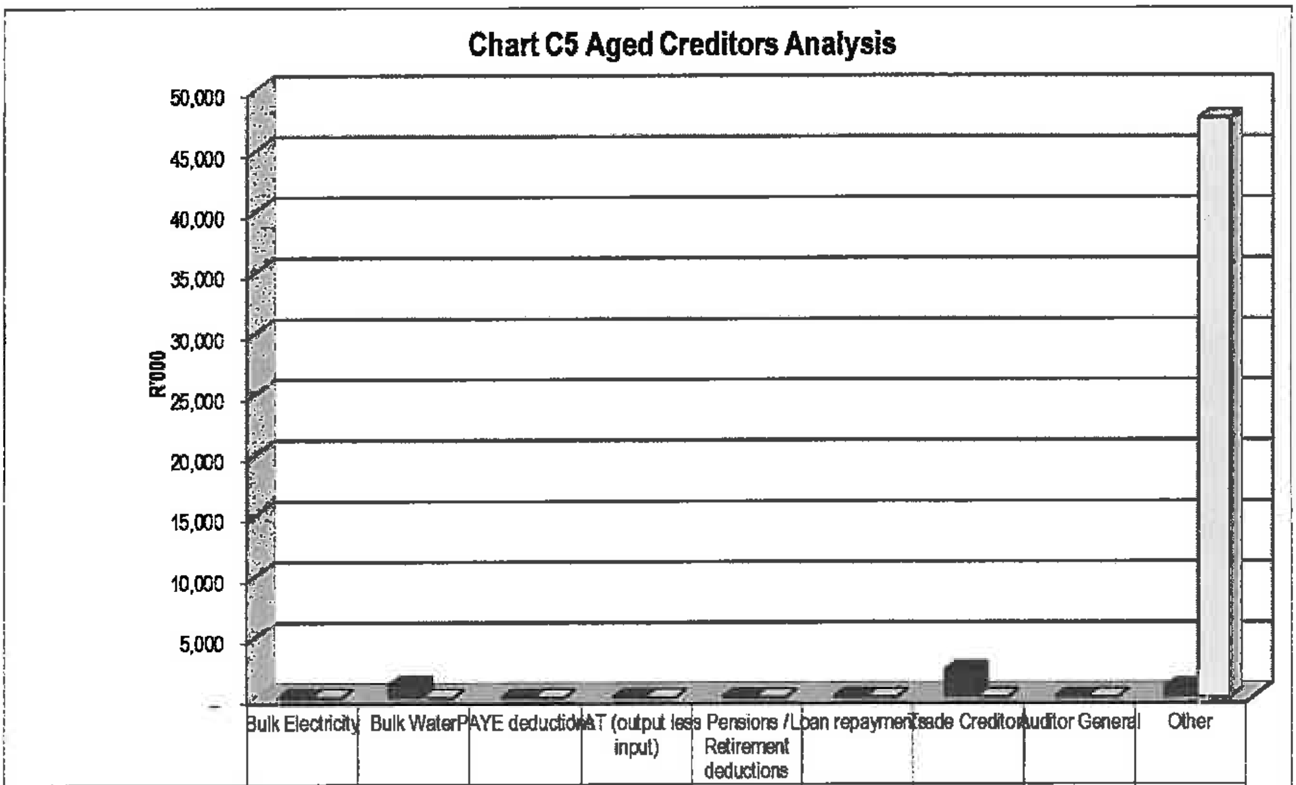
The following actions have been taken to Intensify the implementation of the credit control policy;

- 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 R47 683 166 as at the end of September 2018 which has decreased by 204.9% from August 2018 total of R15 636 699

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	–	1,140	–	–	–	–	2,271	–	894
□ Budget Year 2018/19	–	–	–	–	–	–	8	–	47,675

1.6. Investment Portfolio

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

Total Investments at the beginning of the month	**93 452 664.72**
Add: Investments made	
Less: Investments realised	-48 733 911.13
Investments as at the end of the month	**44 718 753.59**

August 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	15 000 000.00	-15 000 000.00	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	25 000 000.00	-15 000 000.00	10 000 000.00
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	8 101 283.05	-7 342 735.84	758 547.21
STD Investment	30/60/90 day Notice	Daily Call Account	25 000 000.00	-10 000 000.00	15 000 000.00
ABSA Call	One Day Notice	Daily Call Account	10 330 426.96	-1 391 175.29	8 939 251.67
ABSA	One Day Notice	Daily Call Account	454.45	0.00	454.45
TOTAL			**93 452 664.72**	**-48 733 911.13**	**44 718 753.59**

UGU- INVESTMENT ACCOUNT-SEPTEMBER 2018

	30	**60**	**90**	**TOTAL**
INVESTEC	10 000 000.00			10 000 000.00
FNB	0.00			0.00
STANDARD	15 000 000.00			15 000 000.00
NEDBANK	10 000 000.00			10 000 000.00
FNB CALL ACC	20 500.26			20 500.26
ABSA CALL ACC	8 939 251.67			8 939 251.67
MIG CALL ACC	758 547.21			758 547.21
ABSA CALL ACC	454.45			454.45
TOTAL	**44 718 753.59**			**44 718 753.59**

2. MONTHLY WITHDRAWALS FROM MUNICIPAL BANK ACCOUNTS

Computer Generated Cheques - Main Account	-		334 414.91
Manual Cheque Book - Main Account	-		3 692.61
Salary Cheques	-		169 268.52
MIG	-		12 742 735.83
Electronic Funds Transfer	-	Main Account	19 494 059.77
	-	Salary Account	29 159 585.74
			61 903 757.38

3. UGU FRESH PRODUCE MARKET

STATEMENT OF FINANCIAL PERFORMANCE - 30 SEPTEMBER 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	139,794	12,651	38,756	101,038	72.28%
	838,766	**139,794**	**12,651**	**38,756**	**101,038**	**72.28%**

4. UGU SPORTS AND LEISURE CENTRE

STATEMENT OF FINANCIAL PERFOMANCE - 30 SEPTEMBER 2018

DESCRIPTION	Adjusted Budget	YTD BUDGET	MONTHLY ACTUAL	YTD ACTUAL	YTD VARIANCE (R)
Operating Revenue By Source					
Rentals of Facilities	252,720	42,120	21,200	63,600	21,480
	252,720	**42,120**	**21,200**	**63,600**	**21,480**

UGU SPORTS AND LEISURE-520206

Opening Balance	871 907.77
Invoice	21 200.00
Receipts	507 048.73
Closing Balance	386 059.04

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
)5-Sept	4995	21 200.00			Rent September 2018
		893 107.77	**507 048.73**	**386 059.04**	

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

3udget 2015/16 was approved prior to start of budget year

;.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.

S 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 2007-05-02 2007-06-12	P. Naidoo PT Sabelo R. Mafu	R1 025.00 R10 296.23 R70 000.00	Amount received in error Amount received in error Amount received in error

MANAGEMENT RESPONSE

Schedule of refunds of amounts received in error.

Ref ds **SEPTEMBER 2018**

D	AMOUNT	NAME	REMARKS
03/07/2018	8 195.30	AVONROD PLANT PROTECTION CC	CONSUMER ERROR
03/07/2018	4 000.00	MUYAHULI NGOY EVARIST	CONSUMER ERROR
24/08/2018	700.00	EASYPAY HOLBACK ACCOUNT	CASHIER ERROR
24/08/2018	11 773.20	THOMPSON SERVICE CENTRE CC	CONSUMER ERROR
24/08/2018	2 502.39	LIHLE MABINA	CONSUMER ERROR
24/08/2018	14 563.80	TERBLANCE – PISTIRIUS INC.	CONSUMER ERROR
24/08/2018	3 500.00	XOLISILE HAPPINESS MBODIYA	CONSUMER ERROR

REPORT PREPARED BY:

for

MKHULULENI DLAMINI
GENERAL MANAGER: BTO

12/10/2018
DATE

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

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	86,941	107,278	(20,337)	-19%	21,735
Investment revenue	–	3,480	–	426	426	870	(444)	-51%	106
Transfers and subsidies	–	451,692	–	387	182,713	112,923	69,790	62%	45,678
Other own revenue	–	10,229	–	2,214	3,850	2,557	1,292	51%	962
Total Revenue (excluding capital transfers and contributions)	–	**894,513**	–	**38,496**	**273,929**	**223,628**	**50,301**	**22%**	**68,482**
Employee costs	–	347,306	–	34,544	108,141	86,827	21,315	25%	27,035
Remuneration of Councillors	–	13,125	–	815	2,414	3,281	(867)	-26%	604
Depreciation & asset impairment	–	58,301	–	–	–	14,575	(14,575)	-100%	–
Finance charges	–	28,001	–	67	440	7,000	(6,560)	-94%	110
Materials and bulk purchases	–	91,029	–	9,060	9,166	22,757	(13,591)	-60%	2,291
Transfers and subsidies	–	20,213	–	–	5	5,053	(5,048)	-100%	1
Other expenditure	–	326,891	–	29,648	114,465	81,723	32,743	40%	28,616
Total Expenditure	–	**884,865**	–	**74,133**	**234,632**	**221,216**	**13,415**	**6%**	**58,658**
Surplus/(Deficit)	–	**9,648**	–	(35,637)	**39,297**	**2,412**	**36,885**	**1529%**	**9,824**
Transfers and subsidies - capital (monetary allocations)	–	290,889	–	69,707	69,707	72,722	(3,016)	-4%	17,427
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	**300,537**	–	**34,070**	**109,004**	**75,134**	**33,870**	**45%**	**27,251**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	**300,537**	–	**34,070**	**109,004**	**75,134**	**33,870**	**45%**	**27,251**
Capital expenditure & funds sources									
Capital expenditure	–	**301,163**	–	**15,126**	**70,694**	**75,291**	**(4,597)**	**-6%**	**17,674**
Capital transfers recognised	–	276,389	–	8,154	63,722	69,097	(5,375)	-8%	15,931
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	**24,774**	–	**6,972**	**6,972**	**6,193**	**778**	**13%**	**1,743**
Total sources of capital funds	–	**301,163**	–	**15,126**	**70,694**	**75,291**	**(4,597)**	**-6%**	**17,674**
Financial position									
Total current assets	–	320,305	–		464,918				116,230
Total non current assets	–	4,184,908	–		4,103,046				1,025,762
Total current liabilities	–	254,916	–		440,476				110,119
Total non current liabilities	–	71,875	–		86,828				21,707
Community wealth/Equity	–	**4,043,999**	–		**4,040,660**				**1,010,165**
Cash flows									
Net cash from (used) operating	–	274,509	–	(46,294)	58,211	68,627	10,416	15%	14,553
Net cash from (used) investing	–	(300,545)	–	(9,597)	(66,241)	(75,136)	(8,895)	12%	(16,560)
Net cash from (used) financing	–	(20,931)	–	(55)	26,828	(5,233)	(32,061)	613%	6,707
Cash/cash equivalents at the month/year end	–	**5,396**	–	–	**60,781**	**40,621**	**(20,159)**	**-50%**	**46,682**

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	33,510	20,278	5,706	27,667	53,116	20,672	96,960	253,463	511,374
Creditors Age Analysis									
Total Creditors	27,589	6,035	173	11,944	–	(0)	66	1,876	47,683

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

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**	–	**2,920**	**186,752**	**3,663**	183,089	4999%	**46,688**
Executive and council		–	10,250	–	255	593	2,563	(1,969)	-77%	148
Finance and administration		–	4,400	–	2,665	186,158	1,100	185,058	16823%	46,540
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**8,293**	–	–	**(84)**	**2,073**	(2,157)	-104%	**(21)**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	253	–	–	–	63	(63)	-100%	–
Public safety		–	8,040	–	–	(84)	2,010	(2,094)	-104%	(21)
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**74,780**	–	–	**17**	**18,695**	(18,678)	-100%	**4**
Planning and development		–	56,773	–	–	17	14,193	(14,176)	-100%	4
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	18,007	–	–	–	4,502	(4,502)	-100%	–
Trading services		–	**1,086,840**	–	**105,283**	**156,951**	**271,710**	(114,759)	-42%	**39,238**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	976,441	–	96,841	134,549	244,110	(109,561)	-45%	33,637
Waste water management		–	110,399	–	8,442	22,402	27,600	(5,198)	-19%	5,600
Waste management		–	–	–	–	–	–	–		–
Other	4	–	**839**	–	–	–	**210**	**(210)**	**-100%**	–
Total Revenue - Functional	2	–	**1,185,402**	–	**108,203**	**343,636**	**296,350**	**47,285**	**16%**	**85,909**
Expenditure - Functional										
Governance and administration		–	**252,301**	–	**29,162**	**90,673**	**63,075**	27,598	44%	**22,668**
Executive and council		–	80,550	–	5,951	20,579	20,138	442	2%	5,145
Finance and administration		–	171,750	–	23,211	70,094	42,938	27,156	63%	17,523
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**6,300**	–	**395**	**1,596**	**1,575**	21	1%	**399**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	6,300	–	395	1,596	1,575	21	1%	399
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**99,014**	–	**2,279**	**8,318**	**24,753**	(16,435)	-66%	**2,080**
Planning and development		–	75,740	–	2,279	8,318	18,935	(10,616)	-56%	2,080
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	23,274	–	–	–	5,818	(5,818)	-100%	–
Trading services		–	**527,251**	–	**42,297**	**134,044**	**131,813**	2,232	2%	**33,511**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	402,101	–	37,708	107,440	100,525	6,915	7%	26,860
Waste water management		–	125,150	–	4,589	26,604	31,287	(4,684)	-15%	6,651
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	–	**884,865**	–	**74,133**	**234,632**	**221,216**	**13,415**	**6%**	**58,658**
Surplus/ (Deficit) for the year		–	300,537	–	34,070	109,004	75,134	33,870	45%	27,251

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

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	593	2,563	(1,969)	-76.8%	148
Vote 2 - FINANCE & ADMINISTRATION		–	4,400	–	2,665	186,158	1,100	185,058	16822.8%	46,540
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		–	56,773	–	–	17	14,193	(14,176)	-99.9%	4
Vote 4 - WATER		–	976,441	–	96,841	134,549	244,110	(109,561)	-44.9%	33,637
Vote 5 - WASTE WATER MANAGEMENT		–	110,399	–	8,442	22,402	27,600	(5,198)	-18.8%	5,600
Vote 6 - PUBLIC SAFETY		–	8,040	–	–	(84)	2,010	(2,094)	-104.2%	(21)
Vote 7 - ENVIRONMENTAL PROTECTION		–	18,007	–	–	–	4,502	(4,502)	-100.0%	–
Vote 8 - OTHER: MARKET		–	839	–	–	–	210	(210)	-100.0%	–
Vote 9 - SPORTS & RECREATION		–	253	–	–	–	63	(63)	-100.0%	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	–	**1,185,402**	–	**108,203**	**343,636**	**296,350**	**47,285**	**16.0%**	**85,909**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		–	80,550	–	5,951	20,579	20,138	442	2.2%	5,145
Vote 2 - FINANCE & ADMINISTRATION		–	171,750	–	23,211	70,094	42,938	27,156	63.2%	17,523
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		–	75,740	–	2,279	8,318	18,935	(10,616)	-56.1%	2,080
Vote 4 - WATER		–	402,101	–	37,708	107,440	100,525	6,915	6.9%	26,860
Vote 5 - WASTE WATER MANAGEMENT		–	125,150	–	4,589	26,604	31,287	(4,684)	-15.0%	6,651
Vote 6 - PUBLIC SAFETY		–	6,300	–	395	1,596	1,575	21	1.3%	399
Vote 7 - ENVIRONMENTAL PROTECTION		–	23,274	–	–	–	5,818	(5,818)	-100.0%	–
Vote 8 - OTHER: MARKET		–	–	–	–	–	–	–		–
Vote 9 - SPORTS & RECREATION		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		399
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	–	**884,865**	–	**74,133**	**234,632**	**221,216**	**13,415**	**6.1%**	**59,057**
Surplus/ (Deficit) for the year	2	–	**300,537**	–	**34,070**	**109,004**	**75,134**	**33,870**	**45.1%**	**26,852**

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

Description	Ref	2017/18	Budget Year 2018/19							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates								–		
Service charges - electricity revenue								–		
Service charges - water revenue			306,836		27,027	64,539	76,709	(12,170)	-16%	16,135
Service charges - sanitation revenue			122,275		8,442	22,402	30,569	(8,167)	-27%	5,600
Service charges - refuse revenue			–					–		–
Service charges - other								–		–
Rental of facilities and equipment			1,391		29	178	348	(170)	-49%	45
Interest earned - external investments			3,480		426	426	870	(444)	-51%	106
Interest earned - outstanding debtors			508			1,450	127	1,323	1041%	363
Dividends received								–		–
Fines, penalties and forfeits								–		–
Licences and permits								–		–
Agency services								–		–
Transfers and subsidies			451,692		387	182,713	112,923	69,790	62%	45,678
Other revenue			8,329		2,185	2,221	2,082	139	7%	555
Gains on disposal of PPE								–		
Total Revenue (excluding capital transfers and contributions)		–	894,513	–	38,496	273,929	223,628	50,301	22%	68,482
nditure By Type										
Employee related costs			347,306		34,544	108,141	86,827	21,315	25%	27,035
Remuneration of councillors			13,125		815	2,414	3,281	(867)	-26%	604
Debt impairment			3,159			–	790	(790)	-100%	–
Depreciation & asset impairment			58,301			–	14,575	(14,575)	-100%	–
Finance charges			28,001		67	440	7,000	(6,560)	-94%	110
Bulk purchases			75,000		8,839	8,839	18,750	(9,911)	-53%	2,210
Other materials			16,029		221	327	4,007	(3,680)	-92%	82
Contracted services			41,018		21,190	81,919	10,255	71,665	699%	20,480
Transfers and subsidies			20,213			5	5,053	(5,048)	-100%	1
Other expenditure			282,713		7,978	31,126	70,678	(39,552)	-56%	7,782
Loss on disposal of PPE					481	1,420	–	1,420	#DIV/0!	355
Total Expenditure		–	884,865	–	74,133	234,632	221,216	13,415	6%	58,658
Surplus/(Deficit)		–	9,648	–	(35,637)	39,297	2,412	36,885	0	9,824
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			290,889		69.707	69,707	72,722	(3,016)	(0)	17,427
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)								–		
us/(Deficit) after capital transfers & contributions		–	300,537	–	34,070	109,004	75,134			27,251
Taxation								–		
Surplus/(Deficit) after taxation		–	300,537	–	34,070	109,004	75,134			27,251
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		–	300,537	–	34,070	109,004	75,134			27,251
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		–	300,537	–	34,070	109,004	75,134			27,251

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

Vote 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
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	6,972	6,125	847	14%	1,743
Vote 3 - INFRASTRUCTURE & ECONOMIC DEVELOPMENT		–	274	–	–	–	68	(68)	-100%	–
Vote 4 - WATER		–	227,089	–	6,972	57,837	56,772	1,064	2%	14,459
Vote 5 - WASTE WATER MANAGEMENT		–	49,300	–	1,182	5,886	12,325	(6,439)	-52%	1,471
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	–	15,126	70,694	75,291	(4,597)	-6%	17,674
Total Capital Expenditure		–	301,163	–	15,126	70,694	75,291	(4,597)	-6%	17,674
Capital Expenditure - Functional Classification										
Governance and administration		–	24,500	–	6,972	6,972	6,125	847	14%	1,743
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	24 500	–	6 972	3 972	6 125	847	14%	1,743
Internal audit								–		
Community and public safety		–	–	–	–	–	–	–		–
Community and social services								–		
Sport and recreation								–		
Public safety								–		
Housing								–		
Health								–		
Economic and environmental services		–	274	–	–	–	68	(68)	-100%	–
Planning and development		–	274	–	–	–	38	(68)	-100%	–
Road transport								–		
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	276,389	–	8,154	63,722	69,097	(5,375)	-8%	15,931
Energy sources								–		
Water management		–	227 089	–	6 972	57,837	56,772	1,064	2%	14,459
Waste water management			49,300	–	1 182	5,886	12 325	(6,439)	-52%	1,471
Waste management								–		
Other								–		
Total Capital Expenditure - Functional Classification	3	–	301,163	–	15,126	70,694	75,291	(4,597)	-6%	17,674
Funded by:										
National Government			276 389		8,154	63,722	69,097	(5,375)	-8%	15,931
Provincial Government								–		
District Municipality								–		
Other transfers and grants								–		
Transfers recognised - capital		–	276,389	–	8,154	63,722	69,097	(5,375)	-8%	15,931
Public contributions & donations	5							–		
Borrowing	6							–		
Internally generated funds			24 774		6 972	6,972	3 193	778	13%	1,743
Total Capital Funding		–	301,163	–	15,126	70,694	75,291	(4,597)	-6%	17,674

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 - M03 September

Description	Ref	2017/18	Budget Year 2018/19			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash			14,984		16,062	4,015
Call investment deposits			147,656		44,719	11,180
Consumer debtors			106,673		521,204	130,301
Other debtors			42,896		(127,699)	(31,925)
Current portion of long-term receivables			62		3,192	798
Inventory			8,034		7,440	1,860
Total current assets		–	320,305	–	464,918	116,230
Non current assets						
Long-term receivables			32		1,153	288
Investments					0	0
Investment property			41,428		31,650	7,913
Investments in Associate						–
Property, plant and equipment			4,126,265		4,057,468	1,014,367
Agricultural						–
Biological assets						–
Intangible assets			17,183		12,775	3,194
Other non-current assets					0	0
Total non current assets		–	4,184,908	–	4,103,046	1,025,762
TOTAL ASSETS		–	4,505,213	–	4,567,964	1,141,991
LIABILITIES						
Current liabilities						
Bank overdraft						–
Borrowing			20,511		22,473	5,618
Consumer deposits			21,935		21,251	5,313
Trade and other payables			182,162		341,420	85,355
Provisions			30,307		55,333	13,833
Total current liabilities		–	254,916	–	440,476	110,119
Non current liabilities						
Borrowing			38,749		84,394	21,098
Provisions			33,126		2,434	609
Total non current liabilities		–	71,875	–	86,828	21,707
TOTAL LIABILITIES		–	326,791	–	527,304	131,826
NET ASSETS	2	–	4,178,422	–	4,040,660	1,010,165
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			4,043,999		4,040,660	1,010,165
Reserves						–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	4,043,999	–	4,040,660	1,010,165

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

Description	Ref	2017/18	Budget Year 2018/19							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			–					–		
Service charges			343,289		34,171	85,459	85,822	(364)	0%	21,365
Other revenue			8,055		2,214	2,394	2,014	380	19%	598
Government - operating			451,692		–	182,276	112,923	69,353	61%	45,569
Government - capital			290,889		–	72,000	72,722	(722)	-1%	18,000
Interest			3,989		425	1,965	997	968	97%	491
Dividends			–					–		
Payments										
Suppliers and employees			(775,192)		(83,045)	(285,503)	(193,798)	91,705	-47%	(71,376)
Finance charges			(28,001)		(58)	(379)	(7,000)	(6,621)	95%	(95)
Transfers and Grants			(20,213)			0	(5,053)	(5,053)	100%	0
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**274,509**	–	**(46,294)**	**58,211**	**68,627**	**10,416**	**15%**	**14,553**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (Increase) in non-current debtors			618		(34)	1,427	155	1,272	823%	357
Decrease (increase) other non-current receivables								–		
Decrease (increase) in non-current investments								–		
Payments										
Capital assets			(301,163)		(9,563)	(67,668)	(75,291)	(7,623)	10%	(16,917)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	**(300,545)**	–	**(9,597)**	**(66,241)**	**(75,136)**	**(8,895)**	**12%**	**(16,560)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans						5,300	–	5,300	#DIV/0!	1,325
Borrowing long term/refinancing						43,940	–	43,940	#DIV/0!	10,985
Increase (decrease) in consumer deposits			881		(55)	461	220	241	109%	115
Payments										
Repayment of borrowing			(21,812)			(22,872)	(5,453)	17,419	-319%	(5,718)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	**(20,931)**	–	**(55)**	**28,828**	**(5,233)**	**(32,061)**	**613%**	**6,707**
NET INCREASE/ (DECREASE) IN CASH HELD		–	**(46,967)**	–	**(55,945)**	**18,799**	**(11,742)**			**4,700**
Cash/cash equivalents at beginning:			52,363			41,982	52,363			41,982
Cash/cash equivalents at month/year end:		–	5,396	–		60,781	40,621			46,682

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	(12,170)	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	(8,167)	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	(170)	Not material	None
	Transfers recognised - operational	29 790	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	21 315	Not material	None
	Finance charges	(6,560)	At the time of reporting the 2017/2018 creditors accruals had not been finalised	a minimum level
	Bulk purchases	(9,911)	At the time of reporting the 2017/2018 creditors accruals had not been finalised	a minimum level
	Contracted services	71 665	This variance is caused by the misalignment in the MSCOA 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	(5,045)	At the time of reporting the 2017/2018 creditors accruals had not finalised	a minimum level
	Other expenditure	(29,352)	This variance is caused by the misalignment in the MSCOA 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	7 054	The spending on capital project is slow at the beginning 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	(6 439)	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	(58)	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	847	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	16 062	This represents the physical cash in the municipality's bank accounts including short term deposits	None
	Consumer debtors	511 204	This represents the money that is owed by the consumers for the municipal services that were consumed during the period	None
	Other debtors	(127 689)	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	4,057 468	This represents the total book value assets that are owned or controlled by the municipality net of accummulated depreciation and or amortisation	None
	Consumer deposits	41 251	This represents the money that is held by the municipality as security on all the active consumer accounts	None
	Trade and other payables	341 120	This represents the money that is owed by the municipality to the supliers of goods and services	None
	Borrowing	84 384	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)	4,040 360	This represents the surplus (deficit) that has been accummulated by the municipality as at the end of the current period	None
				None
				None
5	**Cash Flow**			
	Ratepayers and other	(364)	More cash has been received than it was anticipated in the Cash Flow estimations	To consider revising the Cash Flow estimates during the adjustment budget
	Government - operating	69 353	The first tranch of Equitable Share is received in July	None
	Government - capital	(722)	The biggest share of our grants funding is recived in the first quarter if the financial year	None
	Interest	(2,621)	At the time of reporting the cash book reconciliations had not been finalised	To finalise and update the cash book reconciliations
	Capital assets	(7 523)	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	341	Not material	None
	Repayment of borrowing	17,419	At the time of reporting the cash book reconciliations had not been finalised	To finalise and update the cash book reconciliations
6	**Measureable performance**			
7	**Municipal Entities**			
	Revenue	–		
	Operating Expenditure	–		
	Operating Capital Expenditure	–		

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

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%	11.1%	11.1%
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%	125.7%	0.0%	105.5%	105.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	63.8%	0.0%	13.8%	13.6%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	16.7%	0.0%	145.2%	145.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
itors 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%	39.5%	39.5%
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%	1.0%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

DC21 Ugu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

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	25,831	14,768	3,268	24,256	42,563	17,761	77,261	229,456	435,163	391,296		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–		
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Waste Water Management	1500	8,069	5,851	2,734	3,170	10,412	2,711	13,858	18,010	64,815	48,161		
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–		
Interest on Arrear Debtor Accounts	1810	–	–	–	382	381	379	1,127	–	2,269	2,269		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(391)	(341)	(295)	(140)	(240)	(179)	4,715	5,997	9,126	10,153		
Total By Income Source	2000	33,510	20,278	5,706	27,667	53,116	20,672	96,960	253,463	511,374	451,879	–	–
2017/18 - totals only		41,389	14,821	11,383	11,216	12,966	13,290	52,738	213,756	371,559	303,966		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,258	1,753	344	1,751	2,462	1,216	6,801	7,443	24,028	19,673		
Commercial	2300	11,416	6,912	1,472	4,303	26,047	3,811	13,586	36,507	104,054	84,254		
Households	2400	19,804	11,613	3,891	21,618	24,607	15,645	62,239	209,513	368,930	333,622		
Other	2500	32	(0)	–	(4)	–	–	14,334	–	14,362	14,330		
Total By Customer Group	2600	33,510	20,278	5,706	27,667	53,116	20,672	96,960	253,463	511,374	451,879	–	–

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

Description	NT Code	Budget Year 2018/19								
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
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	27,589	6,035	173	11,944	–	(0)	58	1,876	47,675
Total By Customer Type	**1000**	**27,589**	**6,035**	**173**	**11,944**	**–**	**(0)**	**66**	**1,876**	**47,683**

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					15,000	(15,000)	–
First National Bank		Daily Call Account					21	–	21
NEDBank		Daily Call Account					25,000	(15,000)	10,000
Investec							10,000	–	10,000
ABSA Bank CALL MIG		Daily Call Account					8,101	(7,343)	759
STD invesiment								–	
ABSA Bank CALL		Daily Call Account					25,000	(10,000)	15,000
Jazz							10,330	(1,391)	8,939
ABSA							0		0
Municipality sub-total					–		93,453	(48,734)	44,719
Entities									
South Coast Tourism									
South Coast Development Agency									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2				–		**93,453**	**(48,734)**	**44,719**

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

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	73,943	112,455	152.1%	31,066
Local Government Equitable Share			360,673			181,855	60,112	121,743	202.5%	30,309
RSC Levy Replacement			75,204			–	12,534	(12,534)	-100.0%	–
Finance Management			1,865			1,865	311	1,554	500.0%	311
EPWP Incentive			3,250			813	542	271	50.1%	136
Rural Roads Asset Management Systems Grant			2,663			1,864	444	1,420	320.0%	311
	3							–		
								–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		–	2,400	–	–	400	400	(333)	-83.3%	67
Spatial Development Framework Support								–		–
Development Planning Shared Surpport			400		–	400	67			67
Umzumbe Trails			2,000			–	333	(333)	-100.0%	–
	4							–		–
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	5,637	–	–	–	939	(939)	-100.0%	–
Grants from LM's to Entities			5,637			–	939	(939)	-100.0%	–
South Coast Bike Festival EDTEA/RNM								–		–
								–		
Total Operating Transfers and Grants	5	–	451,692	–	–	186,797	75,282	111,182	147.7%	31,133
Capital Transfers and Grants										
National Government:		–	290,889	–	–	72,000	48,482	23,519	48.5%	12,000
Municipal Infrastructure Grant (MIG)			235,889			72,000	39,315	32,685	83.1%	12,000
Water Services Infrastructure Grant			55,000			–	9,167	(9,167)	-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	48,482	23,519	48.5%	12,000
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	742,581	–	–	258,797	123,763	134,700	108.8%	43,133

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

Description	Ref	2017/18	Budget Year 2018/19							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	458,155	–	36,685	109,693	114,539	(4,846)	-4.2%	27,423
Local Government Equitable Share			360,673		30,056	90,168	90,168	(0)	0.0%	22,542
RSC Levy Replacement			75,204		6,267	18,801	18,801	–		4,700
Finance Management			1,865		24	48	466	(418)	-89.7%	12
EPWP Incentive			3,250		338	676	813	(137)	-16.8%	169
Rural Roads Asset Management Systems Grant			2,663			–	666	(666)	-100.0%	–
Municipal Infrastructure Grant			14,500			–	3,625	(3,625)	-100.0%	–
Other transfers and grants [insert description]								–		
Provincial Government:		–	2,400	–	33	100	600	(500)	-83.3%	25
Spatial Development Framework Support								–		
Development Shared Services Support			400		33	100	100	(0)	0.0%	25
							–	–		
Umzumbe Trails			2,000			–	500	(500)	-100.0%	–
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	5,637	–	–	–	1,409	(1,409)	(0)	–
Grants from LM's to Entities			5,637			–	1,409	(1,409)	-100.0%	–
								–		–
Total operating expenditure of Transfers and Grants:		–	466,192	–	36,718	109,793	116,548	(6,755)	-5.8%	27,448
Capital expenditure of Transfers and Grants										
National Government:		–	276,389	–	21,167	69,743	69,097	646	0.9%	17,436
Municipal Infrastructure Grant (MIG)			221,389		21,167	69,743	55,347	14,396	26.0%	17,436
Water Services Infrastructure Grant			55,000			–	13,750	(13,750)	-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	–	21,167	69,743	69,097	646	0.9%	17,436
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	742,581	–	57,885	179,536	185,645	(6,109)	-3.3%	44,884

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

Summary of Employee and Councillor remuneration R thousands	Ref	2017/18 Audited Outcome	Budget Year 2018/19 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			5 057		553	1 627	1 264	363	29%	407
Pension and UIF Contributions			259		–	0	65	(64)	-100%	0
Medical Aid Contributions			221		–	–	55	(55)	-100%	–
Motor Vehicle Allowance			3 294		180	454	824	(370)	-45%	113
Cellphone Allowance			391		81	259	98	161	165%	65
Housing Allowances			2 232		–	–	559	(559)	-100%	–
Other benefits and allowances			54		–	–	13	(13)	-100%	–
Sub Total - Councillors		–	11,509	–	815	2,340	2,877	(538)	-19%	585
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			4,968			–	1,242	(1,242)	-100%	–
Pension and UIF Contributions			695			–	174	(174)	-100%	–
Medical Aid Contributions			195			–	49	(49)	-100%	–
Overtime						–	–	–		–
Performance Bonus			315			–	79	(79)	-100%	–
Motor Vehicle Allowance			1 492			–	373	(373)	-100%	–
Cellphone Allowance			68			–	17	(17)	-100%	–
Housing Allowances			157			–	39	(39)	-100%	–
Other benefits and allowances			37			–	9	(9)	-100%	–
Payments in lieu of leave			83			–	21	(21)	-100%	–
Long service awards							–	–		–
Post-retirement benefit obligations	2						–	–		–
Sub Total - Senior Managers of Municipality		–	8,010	–	–	–	2,003	(2,003)	-100%	–
% increase	4		#DIV/0!							
Other Municipal Staff										
Basic Salaries and Wages			230,263		27,982	89 605	57,566	32,039	56%	22 401
Pension and UIF Contributions			37,671		143	425	9,418	(8,993)	-95%	106
Medical Aid Contributions			23,852		1,357	4 027	5 963	(1,936)	-32%	1 007
Overtime			6,896		3 371	9,299	1,725	7,574	439%	2,325
Performance Bonus						–	–	–		–
Motor Vehicle Allowance			10 287		773	2 291	2,572	(281)	-11%	573
Cellphone Allowance			1,394		–	–	349	(349)	-100%	–
Housing Allowances			703		254	793	176	618	351%	198
Other benefits and allowances			11,132		–	–	2 783	(2,783)	-100%	–
Payments in lieu of leave			2,843		181	632	711	(73)	-10%	159
Long service awards			1 595		193	672	399	273	68%	168
Post-retirement benefit obligations	2				–		–	–		–
Sub Total - Other Municipal Staff		–	326,639	–	34,253	107,749	81,560	26,089	32%	26,937
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		–	346,158	–	35,068	110,089	86,539	23,549	27%	27,522
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			–	402	(402)	-100%	–
Payments in lieu of leave			–					–		
Long service awards			–					–		
Post-retirement benefit obligations			–					–		
Sub Total - Board Members of Entities	2	–	1,616	–	–	–	404	(404)	-100%	–
% increase	4		#DIV/0!							
Senior Managers of Entities										
Basic Salaries and Wages			6,600			–	1,650	(1,650)	-100%	–
Pension and UIF Contributions			212			–	53	(53)	-100%	–
Medical Aid Contributions			–				–	–		–
Overtime			–				–	–		–
Performance Bonus			306			–	76	(76)	-100%	–
Motor Vehicle Allowance			–				–	–		–
Cellphone Allowance			71			–	18	(18)	-100%	–
Housing Allowances			–				–	–		–
Other benefits and allowances			266			–	66	(66)	-100%	–
Payments in lieu of leave			92			–	23	(23)	-100%	–
Long service awards			–				–	–		–
Post-retirement benefit obligations	2		–				–	–		–
Sub Total - Senior Managers of Entities		–	7,547	–	–	–	1,887	(1,887)	-100%	–
% increase	4		#DIV/0!							
Other Staff of Entities										
Basic Salaries and Wages			3,714			–	929	(929)	-100%	–
Pension and UIF Contributions			347			–	87	(87)	-100%	–
Medical Aid Contributions			348			–	87	(87)	-100%	–
Overtime			307			–	77	(77)	-100%	–
Performance Bonus			305			–	76	(76)	-100%	–
Motor Vehicle Allowance			–			–	–	–		–
Cellphone Allowance			13			–	3	(3)	-100%	–
Housing Allowances			33			–	8	(8)	-100%	–
Other benefits and allowances			45			–	11	(11)	-100%	–
Payments in lieu of leave			–				–	–		–
Long service awards			–				–	–		–
Post-retirement benefit obligations			–				–	–		–
Sub Total - Other Staff of Entities		–	5,111	–	–	–	1,278	(1,278)	-100%	–
% increase	4		#DIV/0!							
Total Municipal Entities		–	14,274	–	–	–	3,568	(3,568)	-100%	–
TOTAL SALARY, ALLOWANCES & BENEFITS		–	360,431	–	35,068	110,088	90,108	19,981	22%	27,522
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		–	347,306	–	34,253	107,749	86,827	20,922	24%	26,937

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

Description	Ref	Budget Year 2018/19												2018/19 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2018/19	+1 2019/20	+2 2020/21
Cash Receipts By Source																
Property rates													–			
Service charges - electricity revenue													–			
Service charges - water revenue		23,254	14,074	26,998	18,405	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	6,620	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	90	82	97	96	96	99	97	97	380	1,391	1,150	1,214
Interest earned - external investments		89	1,450	425	193	120	178	354	270	179	334	134	1,092	3,480	2,672	2,819
Interest earned - outstanding debtors													–	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	2,185									6,663	6,663	2,212	2,333
Cash Receipts by Source		**212,032**	**23,251**	**36,810**	**25,308**	**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	290,989	336,038	355,509
Contributions & Contributed assets													–			
Proceeds on disposal of PPE													–			
Short term loans		4,781	519										–			
Borrowing long term/refinancing		43,940											–			
Increase in consumer deposits		460	56	(55)	494			518			544		(1,145)	881	928	977
Receipt of non-current debtors		1,430	31	(34)	391	391	391	391	391	391	391	391	(3,682)	618	651	685
Receipt of non-current receivables													–			
Change in non-current investments													–			
Total Cash Receipts by Source		**334,642**	**23,857**	**36,721**	**26,193**	**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	26,716	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	1,094	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	3,206	2,495	1,991	1,931	1,873	1,779	1,690	1,606	1,324	26,001	29,513	31,136
Bulk purchases - Electricity													–	–	–	–
Bulk purchases - Water & Sewer				8,839	4,904	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	1,059	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	2,417	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	26,901	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**	**66,296**	**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	40,375	9,563			63,718			63,718		63,718	46,290	301,163	317,124	333,932
Repayment of borrowing		21,999	873	–			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**	**66,296**	**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)**	**(40,103)**	**(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	20,678	(15,174)	25,569	(8,996)	(45,160)	(22,084)	49,718	(70,205)	41,982	(4,985)	(2,394)
Cash/cash equivalents at the month/year end:		238,448	116,726	60,781	20,678	(15,174)	25,569	(8,996)	(45,160)	(22,084)	49,718	(70,205)	(9,746)	(4,985)	(2,394)	18,297

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

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
Revenue By Source										
Property rates								–		
Service charges - electricity revenue								–		
Service charges - water revenue			306,836		27,027	64,539	76,709	(12,170)	-16%	16,135
Service charges - sanitation revenue			122,275		8,442	22,402	30,569	(8,167)	-27%	5,600
Service charges - refuse revenue								–		
Service charges - other								–		
Rental of facilities and equipment			1,391		29	178	348	(170)	-49%	45
Interest earned - external investments			3,480		426	–	870	(870)	-100%	–
Interest earned - outstanding debtors			508			1,450	127	1,323	1041%	363
Dividends received								–		
Fines, penalties and forfeits								–		
Licences and permits								–		
Agency services								–		
Transfers and subsidies			451,692		387	182,713	112,923	69,790	62%	45,678
Other revenue			8,329		2,165	2,221	2,082	139	7%	555
Gains on disposal of PPE								–		–
Total Revenue (excluding capital transfers and contributions)		–	**894,513**	–	**38,496**	**273,503**	**223,628**	**49,875**	**22%**	**68,376**
Expenditure By Type										
Employee related costs			347,306		34,544	108,141	86,827	21,315	25%	27,035
Remuneration of councillors			13,125		815	2,414	3,281	(867)	-26%	604
Debt impairment			3,159			–	790	(790)	-100%	–
Depreciation & asset impairment			58,301			–	14,575	(14,575)	-100%	–
Finance charges			28,001		67	440	7,000	(6,560)	-94%	110
Bulk purchases			75,000		8,839	8,839	18,750	(9,911)	-53%	2,210
Other materials			16,029		221	327	4,007	(3,680)	-92%	82
Contracted services			41,018		21,190	81,919	10,255	71,665	699%	20,480
Transfers and subsidies			20,213			5	5,053	(5,048)	-100%	1
Other expenditure			282,713		7,978	31,126	70,678	(39,552)	-56%	7,782
Loss on disposal of PPE						939	–	939	#DIV/0!	235
Total Expenditure		–	**884,865**	–	**73,652**	**234,151**	**221,216**	**12,934**	**6%**	**58,538**
Surplus/(Deficit)		–	9,648	–	(35,156)	39,353	2,412	36,941	1532%	9,838
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			290,889		69,707	69,707	72,722	(3,016)	-4%	17,427
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	–	34,551	109,059	75,134	33,925	45%	27,265
Taxation								–		
Surplus/(Deficit) after taxation		–	**300,537**	–	**34,551**	**109,059**	**75,134**	**33,925**	**45%**	**27,265**

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

Month	2017/18	Budget Year 2018/19							
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		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				98,458	–		
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	–	70,694					

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

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	–	8,154	63,722	43,089	(20,633)	-47.9%	15,931
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	–	6,972	57,837	32,992	(24,845)	-75.3%	14,459
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works			131,966		6,972	57 837	32,992	(24,845)	-75.3%	14,459
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	40,390	–	1,182	5,886	10,097	4,212	41.7%	1,471
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works			40 390		1,182	5,886	10,097	4,212	41.7%	1 471
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	–	–	–	3,500	3,500	100.0%	–
Operational Buildings		–	14,000	–	–	–	3,500	3,500	100.0%	–
Municipal Offices			14,000			–	3,500	3,500	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	–	–	–	6	6	100.0%	–
Servitudes								–		
Licences and Rights		–	23	–	–	–	6	6	100.0%	–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications			23			–	6	6	100.0%	–
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	584	–	–	–	146	146	100.0%	–
Computer Equipment			584			–	146	146	100.0%	–
Furniture and Office Equipment		–	166	–	–	–	42	42	100.0%	–
Furniture and Office Equipment			166			–	42	42	100.0%	–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
Transport Assets		–	10,000	–	6,972	6,972	2,500	(4,472)	-178.9%	1,743
Transport Assets			10,000		6,972	6,972	2,500	(4,472)	-178.9%	1,743
Libraries		–	–	–	–	–	–	–		–
Libraries								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on new assets	1	–	197,129	–	15,126	70,694	49,282	(21,412)	-43.4%	17,674

DC21 Ugu - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03

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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	104,033	–	–	–	26,008	26,008	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	–	–	–	23,781	23,781	100.0%	–
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works			95,123			–	23,781	23,781	100.0%	–
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	8,910	–	–	–	2,228	2,228	100.0%	–
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works			8,910			–	2,228	2,228	100.0%	–
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares								–		
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls								–		
Centres								–		
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
Purls								–		
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities								–		
Markets								–		
Stalls								–		

Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares								–		
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities								–		
Outdoor Facilities								–		
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Monuments								–		
Historic Buildings								–		
Works of Art								–		
Conservation Areas								–		
Other Heritage								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices								–		
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores								–		
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes								–		
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications								–		
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment								–		
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets								–		
Libraries		–	–	–	–	–	–	–		–
Libraries								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on renewal of existing assets	1	–	104,033	–	–	–	26,008	26,008	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

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

Description	Ref	2017/18	Budget Year 2018/19							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	38,213	–	–	–	9,803	9,803	100.0%	2,451
Roads Infrastructure		–	6,030	–	–	–	1,508	1,508	100.0%	377
Roads			6,030			–	1 508	1,508	100.0%	377
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	–	–	–	7,018	7,018	100.0%	1,754
Dams and Weirs								–		
Boreholes								–		
Reservoirs			4,391			–	1 098	1,098	100.0%	274
Pump Stations								–		
Water Treatment Works			5 888			–	1 472	1,472	100.0%	368
Bulk Mains								–		
Distribution			13,765			–	3 441	3,441	100.0%	860
Distribution Points								–		
PRV Stations								–		
Capital Spares			4 026			–	1 006	1,006	100.0%	252
Sanitation Infrastructure		–	5,113	–	–	–	1,278	1,278	100.0%	320
Pump Station								–		
Reticulation			2 417			–	604	604	100.0%	151
Waste Water Treatment Works			2,696			–	674	674	100.0%	169
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%**	**524**
Operational Buildings		–	8,385	–	–	–	2,096	2,096	100.0%	524
Municipal Offices			6,470			–	1,617	1,617	100.0%	404
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops			1,915			–	479	479	100.0%	120
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%**	**75**
Servitudes								–		
Licences and Rights		–	1,206	–	–	–	302	302	100.0%	75
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications			1,206			–	302	302	100.0%	75
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	**224**	–	–	–	**56**	**56**	**100.0%**	**14**
Computer Equipment			224			–	56	56	100.0%	14
Furniture and Office Equipment		–	**398**	–	–	–	**100**	**100**	**100.0%**	**25**
Furniture and Office Equipment			398			–	100	100	100.0%	25
Machinery and Equipment		–	**12,723**	–	–	–	**3,181**	**3,181**	**100.0%**	**795**
Machinery and Equipment			12,723			–	3,181	3,181	100.0%	795
Transport Assets		–	**16,639**	–	–	–	**4,160**	**4,160**	**100.0%**	**1,040**
Transport Assets			16,639			–	4,160	4,160	100.0%	1,040
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%**	**4,924**

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

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
Depreciation by Asset Class/Sub-class										
Infrastructure		–	56,426	–	–	–	14,107	14,107	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	–	–	–	12,723	12,723	100.0%	–
Dams and Weirs				–				–		
Boreholes								–		
Reservoirs			30 563			–	7 641	7,641	100.0%	–
Pump Stations								–		
Water Treatment Works			15 005			–	3,751	3,751	100.0%	–
Bulk Mains								–		
Distribution			5.326			–	1 331	1,331	100.0%	–
Distribution Points								–		
PRV Stations								–		
Capital Spares				–				–		
Sanitation Infrastructure		–	5,532	–	–	–	1,383	1,383	100.0%	–
Pump Station				–				–		
Reticulation			187			–	47	47	100.0%	–
Waste Water Treatment Works			5 345			–	1 336	1,336	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	–	–	–	52	52	100.0%	–
Operational Buildings		–	208	–	–	–	52	52	100.0%	–
Municipal Offices			198			–	50	50	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	–	–	–	76	76	100.0%	–
Servitudes								–		
Licences and Rights		–	304	–	–	–	76	76	100.0%	–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications			304			–	76	76	100.0%	–
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	289	–	–	–	72	72	100.0%	–
Computer Equipment			289			–	72	72	100.0%	–
Furniture and Office Equipment		–	480	–	–	–	–	–		–
Furniture and Office Equipment			480			–		–		
Machinery and Equipment		–	229	–	–	–	57	57	100.0%	–
Machinery and Equipment			229			–	57	57	100.0%	–
Transport Assets		–	365	–	–	–	91	91	100.0%	–
Transport Assets			365			–	91	91	100.0%	–
Libraries		–	–	–	–	–	–	–		–
Libraries								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Depreciation	1	–	58,301	–	–	–	14,455	14,455	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 **September** 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 D.Naidoo

Date ____________________