Treasury Department

CONSOLIDATED BUDGET IMPLEMENTATION REPORTS IN TERMS OF S11; S52 AND S71 OF THE MFMA FOR THE PERIOD ENDED 30 SEPTEMBER 2019

PREPARED BY : FANIE VAN ROOYEN
ACTING GENERAL MANAGER: BTO

DATE : 14 OCTOBER 2019

UGU DISTRICT MUNICIPALITY

TREASURY DEPARTMENT

Month-ended: - **30 SEPTEMBER 2019**

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 2019 are summarised below.

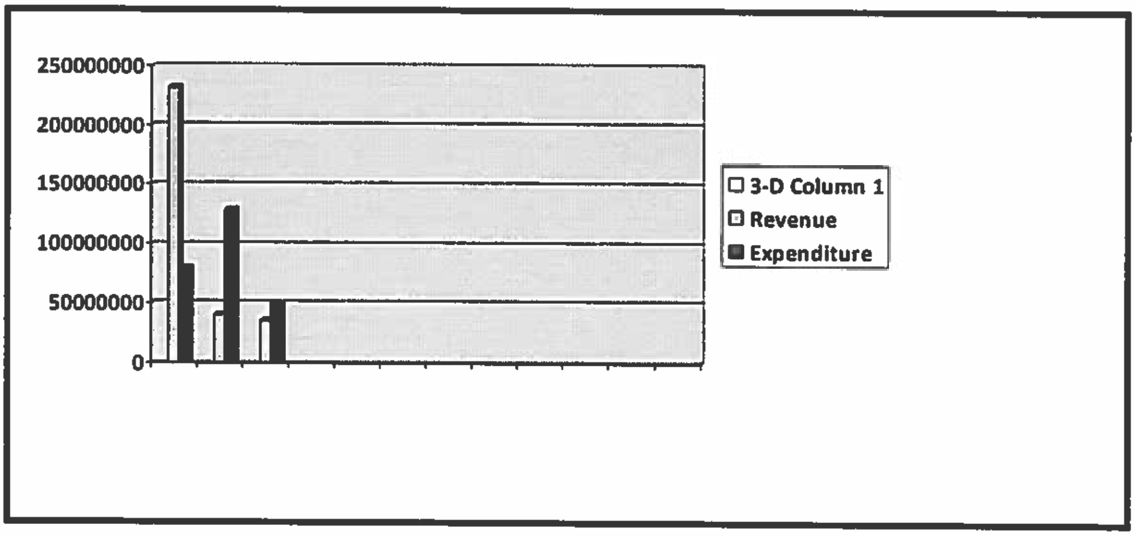
1.1. Statement of Financial Performance (SFP)

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	1 514 054 501		387 513 625	308 661 869	-69 851 756	-4.61
Total Operating Expenditure	1 193 336 823		298 334 206	258 624 444	-39 709 762	-3.33

REVENUE AND EXPENDITURE CHART



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

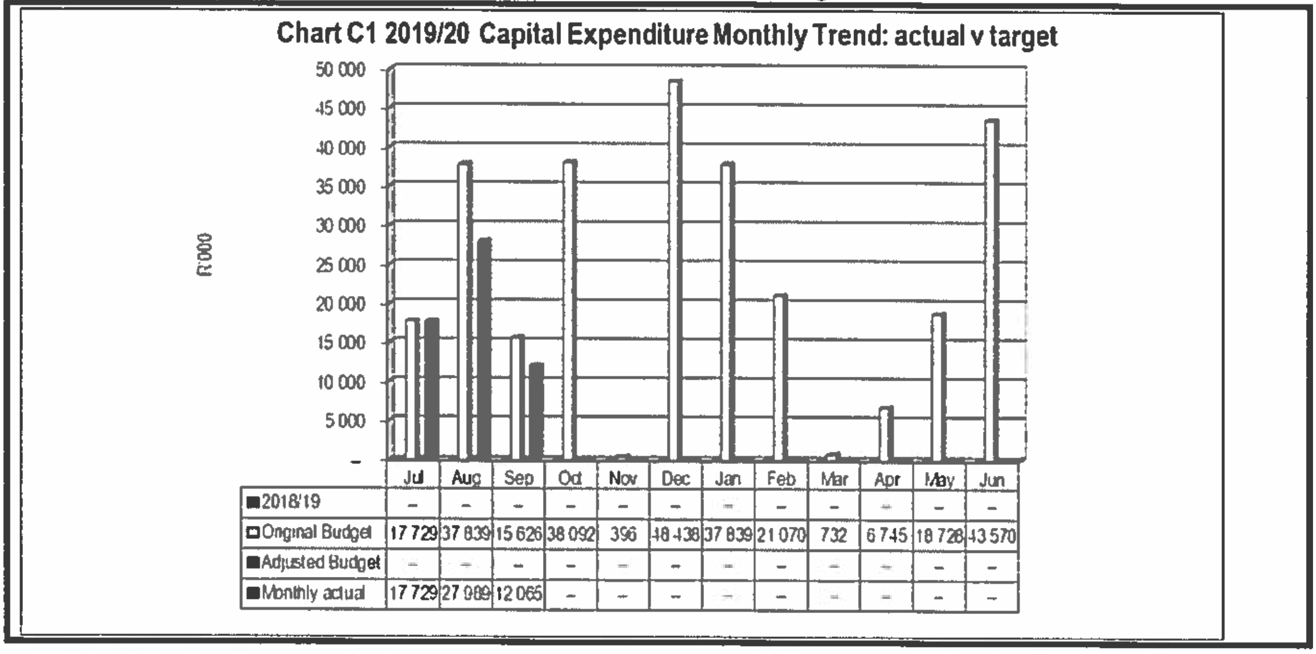
The Capital Expenditure report shown in Table C5 has been prepared on the basis of the format required to be lodged electronically with National Treasury and is categorised by municipal vote. The summary report indicates the following:

Description	Original Budget	Adjusted Budget	Year to Date Budget	Year to Date Actuals	Variance Fav (Unfav)	% Variance
Total Capital Expenditure	286 804 518		71 701 129	57 783 253	-13 917 876	-4.85

As at the end of September 2019, the municipality had spent 20.15% of its capital budget.

Chart C1 reflects monthly projections of budgeted capital expenditure against actual expenditure for the current year (2019/2020), compared to a trend followed in the previous year, 2018/2019.

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



Capital Expenditure

The table below reflects a trend since 2014/2015 financial year up to the previous financial year, 2018/2019

Description	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Budget	393 204 664	410 867 218	348 878 293	346 195 103	337 286 471
Actual	336 473 767	325 530 748	317 918 902	249 088 731	252 689 729
% Spent	86%	79%	91%	72%	75%
% Budget Growth	15%	4%	-15%	-0.8%	-2.82%

Detail	M01 July '18	M02 Aug '18	M03 Sept '18	M04 Oct '18	M05 '18	M06 Dec'18	M07 Jan '19	M08 Feb '19	M09 March '19	M10 April '19	M11 May '19	M12 June '19
Service charges - water revenue	25 345 529	27 974 515	26 144 906	20 569 902	22 135 854	21 588 653	23 735 810	22 466 547	17 678 234	18 180 576	25 365 211	52 647 520
Service charges - sanitation revenue	7428697	8 691 602	8 694 242	8 275 283	9 101 984	8 002 258	8 496 450	8 340 539	8 388 248	8 131 190	8 140 212	7 891 853
Rental of facilities and equipment		90 742	6 245	30 813		29 378	0	0				12 950
Interest earned - external investments	271 790	1 310 182	479 915	638 231	258 849	126 015	738 931	355 160	348 675	469 998	1 001 640	538 787
Interest earned - outstanding debtors		598		-17 134	-1 785			0				
Transfer receipts - operational	192 852 000	4 971 000	3 197	0	65 793	145 541 200	9 344	1 087 151	108 974 207	74 152	58 500 376	95 149
Other revenue	76 337	158 524	289 940	185 863	152 533	115 388	11 696 273	129 321	160 858	341 658	140 085	137 459
Cash Receipts by Source	225 974 253	43 197 163	35 598 454	29 682 954	31 713 228	175 402 892	44 676 808	32 378 718	135 550 222	27 197 574	93 147 524	61 323 718
Transfer receipts - capital	94 000 000	20 000 000	0	0		100 000 000	28 946 000	0	110 179 000			
Short term loans	0	4 435	2 200	7 126	7 483	6 951	6 950	6 951	6 951		0	
Borrowing long term/refinancing	0	0	0	0				0			0	
Increase (decrease) in consumer deposits	20 679 000	18 805	14 850	19 000	19 190	27 279	8 859	26 450	74 822	-19 236	31 193	3 945
Decrease(increase) in non-current Investments		64 435 036		12 247 679	34 343 953	51 378 740			124 372 189	75 559 208	3 055 357	55 949 725
Decrease (increase) other non-current receivables	23629793	542830	0	12403		629	19824	757560	34083	-8475817	35160	1361965
Total Cash Receipts by Source	**364 283 046**	**128 198 272**	**35 615 504**	**41 969 162**	**66 083 054**	**326 816 471**	**73 655 441**	**33 169 679**	**370 217 577**	**94 261 729**	**96 269 234**	**130 886 554**
Cash Payments by Type												
Employee related costs	33 282 494	49 525 404	32 295 580	29 508 151	29 956 754	32 674 504	31 018 415	30 054 566	32 121 348	32 402 273	32 402 273	32 121 348
Remuneration of councillors	792 185	710 224	704 672	836 702	798 780	769 330	766 630	801 128	796 496	791 990	791 990	796 496
Interest paid	52 876	1 991 757	178 301	67 677	23 420	48 934	199 760	62 806	113 998	90 801	280 941	689 834
Bulk purchases - Water & Sewer	17 493 510	32 473 845	0	15 244 353	4 378 113	6 555 789		0	0	31 331 239	9 144 597	5 718
Other materials	209 192	636 838	437 715	1 071 956	801 457	559 516	900 654	638 125	1 821 124	768 806	1 368 426	1 112 582
Contracted services	33 385 013	21 603 024	10 899 990	10 607 174	12 238 652	27 294 799	13 041 513	7 151 512	20 177 222	11 569 365	8 662 212	19 282 412
Grants and subsidies paid - other	0		0				0	0	0		0	0
General expenses	72 989 262	46 032 294	33 704 742	7 638 857	24 337 503	149 528 047	14 342 186	15 996 638	138 801 397	117 040 869	23 162 762	135 627 240
Cash Payments by Type	151 145 532	153 315 186	78 221 203	64 975 070	72 534 679	217 530 919	60 269 158	54 704 775	193 831 585	193 998 400	75 813 601	189 635 628
Other Cash Flows/Payments by Type												
Capital assets	17 729 303	27 989 425	12 092 228	1 060 262	959 306	54 886 961	22 418 527	21 069 915	381 784	7 293 169	18 786 813	1 228 302
Repayment of borrowing	27 627 976	435 863	0	435 862		4 789 848	136 842	872 144	0	-7 429 111	872 227	4 353 985
Other Cash Flows/Payments												
Total Cash Payments by Type	**196 503 811**	**181 740 478**	**90 313 431**	**66 471 194**	**73 493 985**	**277 207 728**	**82 824 527**	**76 646 834**	**194 213 369**	**193 862 458**	**95 472 641**	**195 217 915**
Net Increase/(Decrease) in Cash Held	167 779 235	-53 542 206	-54 697 927	-24 502 032	-7 410 131	49 608 743	-9 169 086	-43 477 155	176 004 208	-99 600 729	796 593	-64 321 361
Cash/cash equivalents at the month/year begin:	43 538 146	211 317 381	157 775 175	103 077 248	78 575 216	71 165 085	120 773 828	111 604 742	68 127 587	244 131 795	144 531 066	145 327 659
Cash/cash equivalents at the month/year end:	**211 317 381**	**157 775 175**	**103 077 248**	**78 575 216**	**71 165 085**	**120 773 828**	**111 604 742**	**68 127 587**	**244 131 795**	**144 531 066**	**145 327 659**	**81 006 298**

1.3 Bank Reconciliations-SEP 2019

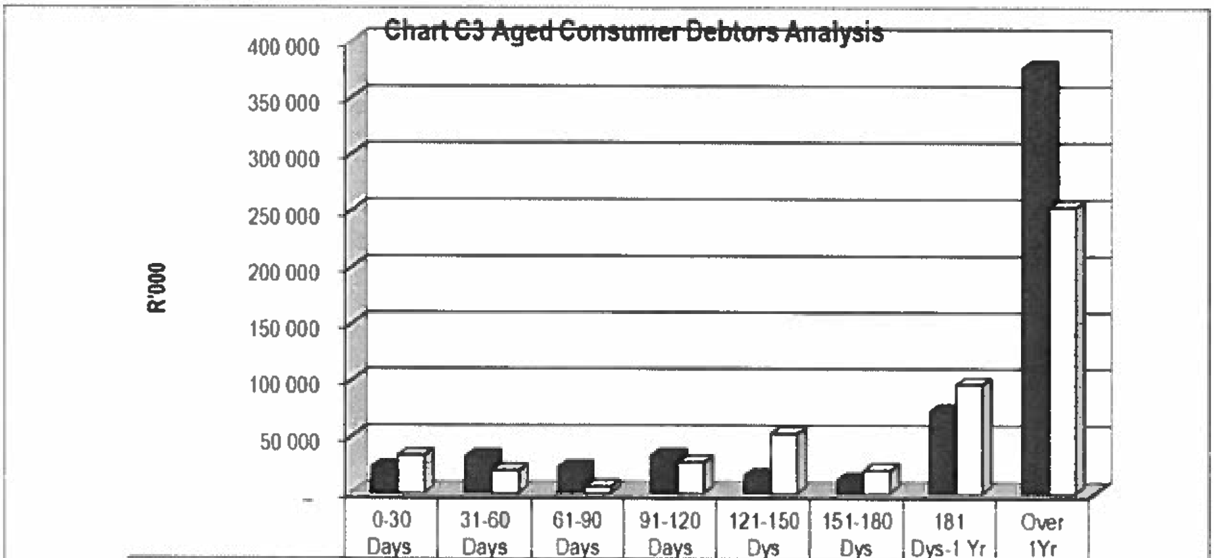
Bank Account name	SEP 2019 Bank		Bank statement balance	Reconciling cheques outstanding	Reconciling items deposits not receipted	Cash book balance
ACB	Absa	CHQ	549,042.43			549,042.43
Salary	Absa	CHQ	75,929.05	-41,379.84		34,549.21
General	Absa	CHQ	1,121,008.56	-5,386,458.00	237,594.32	-4,027,855.12
Deposit	Absa	CHQ	3,796,086.22			3,796,086.22
Primary	Absa	CHQ	280,586.74			280,586.74
Ugu conditional grant acc	Absa	CHQ	40,271,539.73			40,271,539.73
Group life	Absa	CHQ	4,618,644.33			4,618,644.33
Mig Chq	Absa	CHQ	19,544.20			19,544.20
TOTAL BANK ACC			**50,732,381.26**			**45,542,137.74**
Ugu Call Account	Absa	INVESTMENT	549,042.43			549,042.43
Mig Call	Absa	INVESTMENT	21,950,836.96			21,950,836.96
Absa Investment2	Absa-S	INVESTMENT	307.95			307.95
FNB Investment	FNB	INVESTMENT	-			-
FNB Investment	FNB-S	INVESTMENT	34,923.44			34,923.44
Investec Inv	Investec	INVESTMENT	15,000,000.00			15,000,000.00
Nedbank Investment	Nedbank	INVESTMENT	20,000,000.00			20,000,000.00
Std Bank -Inv	Std Bank	INVESTMENT	-			-
TOTAL INVESTMENTS			**57,535,110.78**			**57,535,110.78**
Explanatory notes in respect of unusual variances:			108,267,492.04			103,077,248.52

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 R591 026 582 as at September 2019 which has increased by 2.97% from August 2019 total R573 970 230 The consumer debtors amounted to R603 569 069

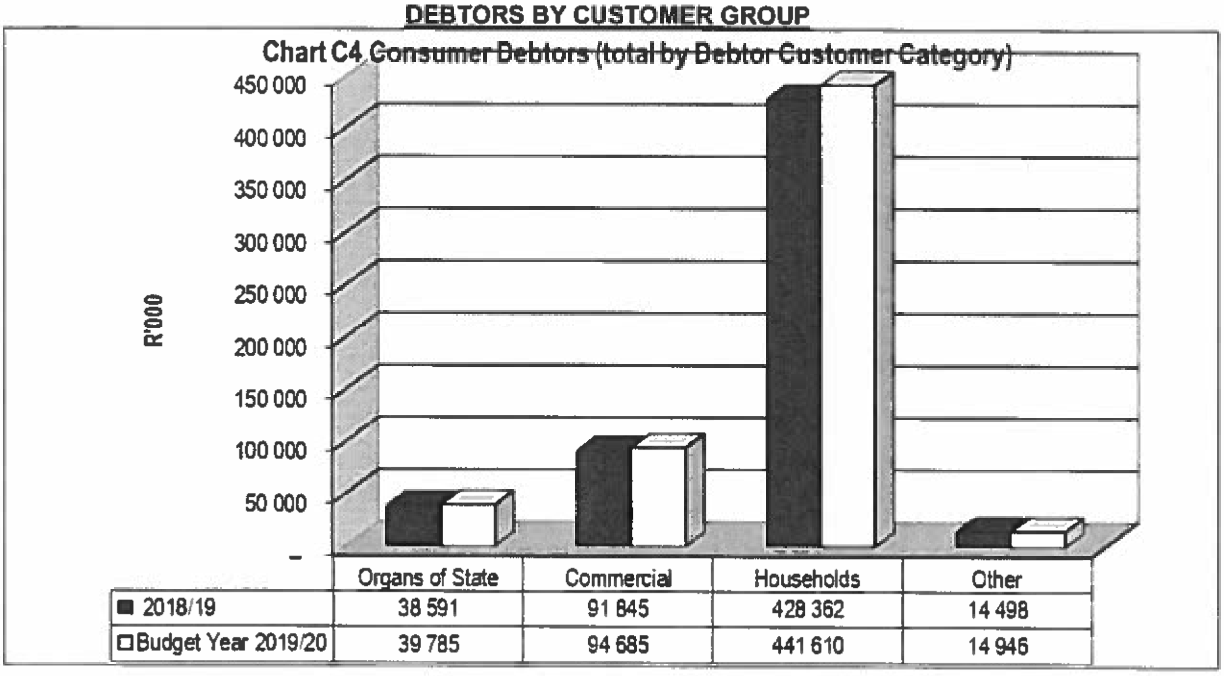
The chart below contains debtors ageing for the month of September 2019 compared to the ageing as at the end of September 2018

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 2019/20	23 184	32 729	23 178	33 466	15 793	12 318	73 426	376 931
□ 2018/19	33 510	20 278	5 706	27 667	53 116	20 672	96 960	253 463

DEBTORS BY CUSTOMER GROUP



Consumer Debtors Reconciliation

Gross Opening Balance as at 30 September 2019	603 569 069
Less Allowance for Impairment	321 211 620
Net Balance	**282 357 449**

The table below show Debtors ageing by top Ten Organs of State								
DEPARTMENTAL	TOTAL_AMOUNT_	AGE_0_30	AGE_30_60	AGE_61_90	AGE_91_120	AGE_121_150	AGE_151_180	AGE_181_360
Department of Sports and Recre	1 849.42	890.22	959.18	0.02	-	-	-	-
Department of Education	30 200.19	4 451.66	3 826.51	482.31	2 557.55	279.03	279.03	18 324.10
Department of Education S20	16 931.83	7 142.42	9 789.41	0.00	-	-	-	-
Department of Education S21	5 846 688.64	420 203.34	502 836.89	264 167.35	328 201.42	279 102.25	168 907.11	3 883 270.28
Department of Health	5 442 178.09	263 175.97	627 075.03	222 810.00	26 237.66	208 962.43	141 720.19	3 952 196.81
Department of Housing	538 514.87	3 176.02	4 910.47	4 542.24	42 389.13	616.30	499.41	482 381.30
Department of Public Works Nati	2 436 742.74	774 866.22	790 231.82	32 225.72	74 938.44	10 375.55	6 714.15	747 390.84
Department of Public Works Prov	93 815.26	674.87	674.87	669.51	5 215.82	279.03	279.03	86 022.13
Department of Social Welfare	123 615.73	-1 074.64	4 126.09	2 931.18	1 184.10	994.38	994.38	114 460.24
Department of Transport	344 883.91	137 334.29	-219 006.27	45 894.75	97 175.98	28 905.13	131 457.75	123 122.28
Harry Gwala DM	4 525 326.85	626 930.56	-	309 032.89	2 612 083.50	0.00	0.00	977 279.90
Ray Nkonyeni Municipality 2	13 932 901.56	805 820.99	810 557.75	823 833.30	2 264 338.42	314 619.32	167 729.67	8 746 002.11
Telkom SA	138 241.48	-433.90	24 136.74	20 121.67	14 546.43	18 028.47	-5 073.61	66 915.68
Transnet	263 996.35	-92 860.25	53 436.20	48 184.61	52 215.25	46 659.92	38 256.25	118 104.37
Umdoni LM	5 068 395.35	297 528.31	520 809.87	366 771.54	1 173 679.03	555 638.61	288 178.66	1 865 789.33
Umuziwabantu LM	247 573.53	-141 443.13	33 881.76	43 631.70	118 862.68	30 778.16	26 952.99	134 909.37
Umzumbe LM	96 617.59	352.87	9 285.77	493.53	9 626.46	9 715.41	395.00	66 748.55
	39 148 473.38	**3 106 735.82**	**3 177 532.09**	**2 185 792.32**	**6 823 251.85**	**1 504 953.99**	**967 290.01**	**21 382 917.30**

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.

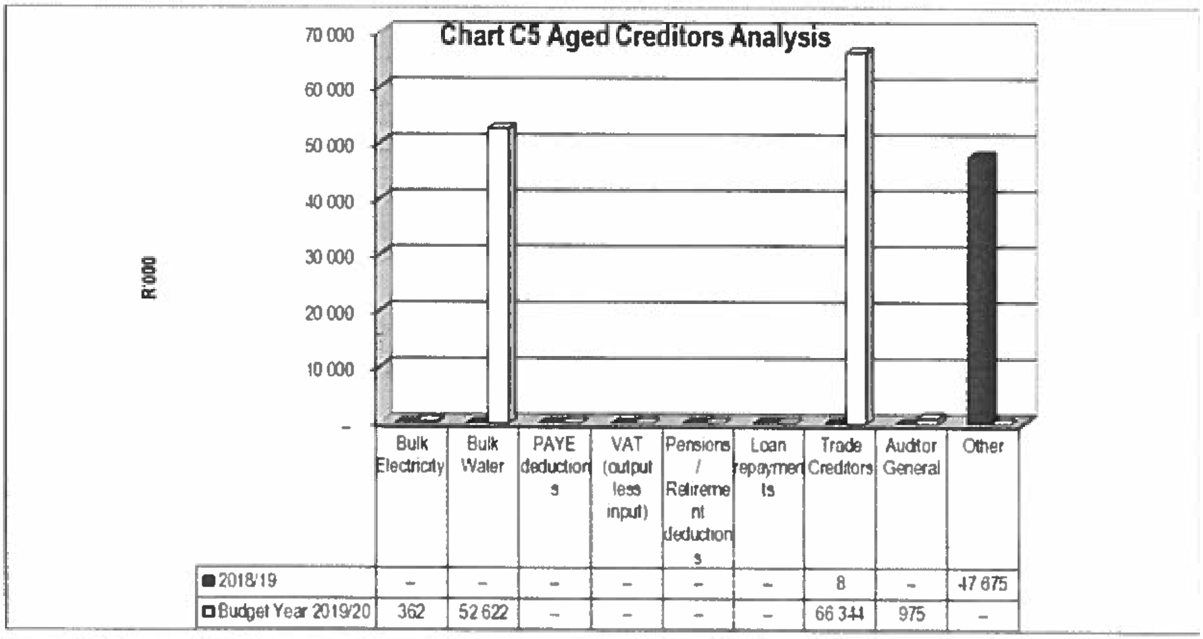
The following actions have been taken to Intensify the implementation of the credit control policy;

- 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 R120 302 335 as at the end of September 2019 which has increased by 4.54% from August 2019 total of R115 082 331

Creditors Age Analysis



	Bulk Electricity	Bulk Water	PAYE deductions	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Other
2018/19	–	–	–	–	–	–	8	–	47 675
Budget Year 2019/20	362	52 622	–	–	–	–	66 344	975	–

1.6. Investment Portfolio

Table SC5 contains investments by maturity as at 30 September 2019 The table below shows the movement in total investments of the municipality for the month of September 2019.

Total Investments at the beginning of the month	**99 387 127.46**
Add: Investments made	
Less: Investments realised	-41 852 016.69
Investments as at the end of the month	**57 535 110.78**

September 2019					
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	20 000 000.00	-20 000 000.00	0.00
FNB	One Day Notice	Daily Call Account	34 923.44	0.00	34 923.44
NEDBANK	30/60/90 day Notice	Daily Call Account	20 000 000.00	0.00	20 000 000.00
Investec	30/60/90 day Notice	Daily Call Account	15 000 000.00	0.00	15 000 000.00
ABSA Call Account MIG	One Day Notice	Daily Call Account	33 743 072.70	-11 792 235.75	21 950 836.96
STD Investment	30/60/90 day Notice	Daily Call Account	0.00	0.00	0.00
ABSA Call	One Day Notice	Daily Call Account	10 608 823.37	-10 059 780.94	549 042.43
ABSA	One Day Notice	Daily Call Account	307.95	0.00	307.95
TOTAL			**99 387 127.46**	**-41 852 016.70**	**57 535 110.78**

UGU- INVESTMENT ACCOUNT-SEPTEMBER 2019

	30	60	90	TOTAL
INVESTEC	15 000 000.00			15 000 000.00
FNB	0.00			0.00
STANDARD	0.00			0.00
NEDBANK	20 000 000.00			20 000 000.00
FNB CALL ACC	34 923.44			34 923.44
ABSA CALL ACC	549 042.43			549 042.43
MIG CALL ACC	21 950 836.96			21 950 836.96
ABSA CALL ACC	307.95			307.95
TOTAL	**57 535 110.78**	**0.00**	**0.00**	**57 535 110.78**

2. MONTHLY WITHDRAWALS FROM MUNICIPAL BANK ACCOUNTS

Computer Generated Cheques - Main Account	-		59 884.26
Manual Cheque Book - Main Account	-		2 580.00
Salary Cheques	-		0.00
MIG	-		4 210.869.23
Group life Scheme			11 935.56
Electronic Funds Transfer	-	Main Account	20 614 852.88
	-	Salary Account	27 095 905.60
			51 996 027.53

4. UGU SPORTS AND LEISURE CENTRE

UGU SPORTS AND LEISURE-520206

Opening Balance	956 707.77
Invoice	21 200.00
Receipts	507 048.73
Closing Balance	470 859 .04

DATE	INVOICE	TOTAL	PAYMENTS	Balance Still Owing	Description
22-Sep	4601	20 000.00		20 000.00	Rent October 2015
			96 000.00	96 000.00	Payment 08&29/09/15
28-Sep	4611	2 477.30		2 477.30	Interest charged on overdue acc.
14-Oct	4633	20 000.00		20 000.00	Rent November 2015
14-Oct	4633	20 000.00		20 000.00	Rent December 2015
14-Oct	4633	20 000.00		20 000.00	Rent February 2016
14-Oct	4633	20 000.00		20 000.00	Rent February 2016
			88 000.00	88 000.00	Payment 01/02/2016
14-Oct	4633	20 000.00		20 000.00	Rent March 2016

			40 000.00	40 000.00	Payment 11/03/2016
30-Mar	4760	20 000.00		20 000.00	Rent April 2016
16-May	4777	20 000.00		20 000.00	Rent May 2016
17-May	4780	371.63		371.63	Interest Charged
06-Jun	4783	20 000.00		20 000.00	Rent June 2016
27-Jun	4788	20 000.00		20 000.00	Rent July 2016
			60 000.00	60 000.00	Payment 21/07/2016
01-Aug	4790	20 000.00		20 000.00	Rent August 2016
01-Sep	4792	20 000.00		20 000.00	Rent September 2016
11-Oct	4854	20 000.00		20 000.00	Rent October 2016
01-Nov	4865	20 000.00		20 000.00	Rent November 2016
03-Nov		2435.24		2435.14	
01-Dec	4869	20 000.00		20 000.00	
05-Jan			22 000.00	22 000.00	Payment
12-Jan	4872	20 000.00			Rent January 2017
13-Feb	4881	20 000.00			Rent February 2017
22-Mar	4884	20 000.00			Rent March 2017
26-April	4886	20 000.00			Rent April 2017
22-April			165 048.73		Payment
25-May	4893	20 000.00			Rent May 2017
15-June	4897	20 000.00			Rent June 2017
08-July	4907	20 000.00			Rent July 2017
21-Aug	4908	20 000.00			Rent August 2017
04-Sept	4909	20 000.00			Rent September 2017
02-Oct	4909	20 000.00			Rent October 2017
05-Oct	4911	2 259.00			Interest Charged
28-Nov	4932	20 000.00			Rent November 2017
12-Dec	4934	20 000.00			Rent December 2017
17-Jan	4937	20 000.00			Rent January 2018
12-Feb	4946	20 000.00			Rent February 2018
08- Mar	4948	20 000.00			Rent March 2018
17-Apr	4952	20 000.00			Rent April 2018
08-Jun	4956	20 000.00			Rent May 2018
03 July		20 000.00			Rent June 2018
03-Aug	4985	21 200.00			Rent July 2018
04-Sep	4994	21 200.00			Rent August 2018
05-Sept	4995	21 200.00			Rent September 2018
05-Oct	4995	21 200.00			Rent October 2018
01-Nov	5018	21 200.00			Rent November 2018
18-Dec	5029	21 200.00			Rent December 2018
21 - Jan		21 200.00			Rent January 2019
		977 907.77	507 048.73	470 859.04	

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

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

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

INFORMATION
Section 29 - Unforeseen and unavoidable expenditure.

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

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

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

MANAGEMENT RESPONSE

No unforeseen and unavoidable expenditure authorised by the Mayor.

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

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

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

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

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

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

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

MANAGEMENT RESPONSE

Nil Return.

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

INFORMATION

If applicable, the following information must be included in the report: Total amount of pay over for that quarter and reason. a) Money collected by the municipality on behalf of that person or organ of state by agreement. b) Any insurance or other payment received by the municipality for that person or organ of state.

MANAGEMENT RESPONSE

Nil Return.

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

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

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

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

MANAGEMENT RESPONSE

Schedule of refunds of amounts received in error.

Refunds **SEPTEMBER 2019**

DATE	AMOUNT	NAME	REMARKS
19/07/2019	1 772.48	TLT Attorneys INC	Customer Error
16 08/2019	87 659.44	Kwethu Investments Holdings (PTY) LTD	Cashier Error
19/08/2019	6 880.49	David Ian Dodds	Customer Error
10/09/2019	1 027.27	Lindiwe Rose Makhaye	Customer Error
10/09/2019	5 750.37	HC Pretoriouse	Customer Error
10/09/2019	22 223.64	Severaj Incorporation	Customer Error

REPORT PREPARED BY:	
FANIE VAN ROOYEN **ACTING GENERAL MANAGER: BTO**	14/10/19 **DATE**

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

Description	Ref	2018/19	Budget Year 2019/20							
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			581,218		26,148	80,005	145,304	(65,299)	-45%	20,001
Service charges - sanitation revenue			133,237		8,207	26,426	33,309	(6,883)	-21%	6,607
Service charges - refuse revenue			–			–	–	–		
Rental of facilities and equipment			740		6	69	185	(116)	-63%	17
Interest earned - external investments			2,535			–	634	(634)	-100%	–
Interest earned - outstanding debtors			1,137		1,225	2,575	284	2,291	806%	644
Dividends received			–			–	–	–		
Fines, penalties and forfeits			8			–	2	(2)	-100%	–
Licences and permits			500			–	125	(125)	-100%	–
Agency services			–			–	–	–		
Transfers and subsidies			471,208		3	193,343	117,802	75,541	64%	48,336
Other revenue			881		267	586	220	366	166%	147
Gains on disposal of PPE							–	–		
Total Revenue (excluding capital transfers and contributions)		–	**1,191,462**	–	**35,856**	**303,005**	**297,866**	**5,139**	**2%**	**75,751**
Expenditure By Type										
Employee related costs			369,332		32,796	116,049	92,333	23,716	26%	29,012
Remuneration of councillors			12,389		705	2,119	3,097	(978)	-32%	530
Debt impairment			–			–	–	–		–
Depreciation & asset impairment			50,000			–	12,500	(12,500)	-100%	–
Finance charges			1,857		1,685	3,865	464	3,400	732%	966
Bulk purchases			130,625			32,816	32,656	159	0%	8,204
Other materials			11,268			562	2,817	(2,255)	-80%	140
Contracted services			205,812		9,642	75,976	51,453	24,523	48%	18,994
Transfers and subsidies			18,723			–	4,681	(4,681)	-100%	–
Other expenditure			362,928		4,775	25,092	90,732	(65,640)	-72%	6,273
Loss on disposal of PPE					449	1,565	–	1,565	#DIV/0!	261
Total Expenditure		–	**1,162,935**	–	**50,052**	**258,042**	**290,734**	**(32,692)**	**-11%**	**64,380**
Surplus/(Deficit)		–	28,528	–	(14,196)	44,963	7,132	37,831	530%	11,371
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			276,038			2,178	69,010	(66,832)	-97%	544
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		–	304,566	–	(14,196)	47,140	76,141	(29,001)	-38%	11,915
Taxation								–		
Surplus/(Deficit) after taxation		–	**304,566**	–	**(14,196)**	**47,140**	**76,141**	**(29,001)**	**-38%**	**11,915**

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

Description	Ref	2018/19	Budget Year 2019/20							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Municipal Entity										
Ugu South Coast Tourism								–		
Ugu Development Agency			11,887					–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Revenue	1	–	**11,887**	–	–	–	–	–		–
Expenditure By Municipal Entity										
Ugu South Coast Tourism								–		
Ugu Development Agency			11,887					–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Expenditure	2	–	**11,887**	–	–	–	–	–		–
Surplus/ (Deficit) for the yr/period		–	–	–	–	–	–	–		–
Capital Expenditure By Municipal Entity										
Ugu South Coast Tourism								–		
Ugu Development Agency			54					–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	**54**	–	–	–	–	–		–

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

Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July		17,729		17,729	17,729	17,729	–		6%
August		37,839		27,989	45,719	55,568	9,850	17.7%	16%
September		15,626		12,065	57,783	71,194	13,411	18.8%	20%
October		38,092				109,286	–		
November		396				109,682	–		
December		48,438				158,121	–		
January		37,839				195,960	–		
February		21,070				217,030	–		
March		732				217,762	–		
April		6,745				224,507	–		
May		18,728				243,235	–		
June		43,570				286,805	–		
Total Capital expenditure	–	286,805	–	57,783					

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

Description	Ref	2018/19	Budget Year 2019/20							
		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		–	129,865	–	12,065	57,610	32,466	(25,143)	-77.4%	14,402
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		–	118,365	–	11,966	47,778	29,591	(18,187)	-61.5%	11,945
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works			118,365		11,966	47,778	29,591	(18,187)	-61.5%	11,945
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	11,500	–	98	9,831	2,875	(6,956)	-242.0%	2,458
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works			11,500		98	9,831	2,875	(6,956)	-242.0%	2,458
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		-	20,000	-	-	-	5,000	5,000	100.0%	-
Operational Buildings		-	20,000	-	-	-	5,000	5,000	100.0%	-
Municipal Offices			20,000			-	5,000	5,000	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		-	5,100	-	-	-	1,275	1,275	100.0%	-
Servitudes								-		
Licences and Rights		-	5,100	-	-	-	1,275	1,275	100.0%	-
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications			5,100			-	1,275	1,275	100.0%	-
Load Settlement Software Applications								-		
Unspecified								-		
Computer Equipment		-	253	-	-	-	63	63	100.0%	-
Computer Equipment			253			-	63	63	100.0%	-
Furniture and Office Equipment		-	1,400	-	-	174	350	176	50.4%	43
Furniture and Office Equipment			1,400			174	350	176	50.4%	43
Machinery and Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment								-		
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets								-		
Land		-	500	-	-	-	125	125	100.0%	-
Land			500			-	125	125	100.0%	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
Total Capital Expenditure on new assets	1	-	157,119	-	12,065	57,783	39,280	(18,504)	-47.1%	14,446

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

Description	Ref	2018/19	Budget Year 2019/20							
		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		–	129,686	–	–	–	32,422	32,422	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		–	95,200	–	–	–	23,800	23,800	100.0%	–
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works			95,200			–	23,800	23,800	100.0%	–
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	34,486	–	–	–	8,622	8,622	100.0%	–
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works			34,486			–	8,622	8,622	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								–		
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on renewal of existing assets	1	–	129,686	–	–	–	32,422	32,422	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	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	69,869	–	–	–	17,467	17,467	100.0%	–
Roads Infrastructure		–	9,175	–	–	–	2,294	2,294	100.0%	–
Roads			9,175			–	2,294	2,294	100.0%	–
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	1,600	–	–	–	400	400	100.0%	–
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks			1,600			–	400	400	100.0%	–
Capital Spares								–		
Water Supply Infrastructure		–	55,189	–	–	–	13,797	13,797	100.0%	–
Dams and Weirs			–			–	–	–		–
Boreholes			2,400			–	600	600	100.0%	–
Reservoirs			2,250			–	563	563	100.0%	–
Pump Stations			2,810			–	703	703	100.0%	–
Water Treatment Works			5,474			–	1,369	1,369	100.0%	–
Bulk Mains			12			–	3	3	100.0%	–
Distribution			21,243			–	5,311	5,311	100.0%	–
Distribution Points			–			–	–	–		–
PRV Stations			21,000			–	5,250	5,250	100.0%	–
Capital Spares			–			–	–	–		–
Sanitation Infrastructure		–	3,725	–	–	–	931	931	100.0%	–
Pump Station			–			–	–	–		–
Reticulation			–			–	–	–		–
Waste Water Treatment Works			1,025			–	256	256	100.0%	–
Outfall Sewers			–			–	–	–		–
Toilet Facilities			2,700			–	675	675	100.0%	–
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		–	180	–	–	–	45	45	100.0%	–
Data Centres			–					–		
Core Layers			–					–		
Distribution Layers			180			–	45	45	100.0%	–
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		–	1,800	–	–	–	450	450	100.0%	–
Operational Buildings		–	1,800	–	–	–	450	450	100.0%	–
Municipal Offices			1,800			–	450	450	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		–	2,500	–	–	–	625	625	100.0%	–
Servitudes								–		
Licences and Rights		–	2,500	–	–	–	625	625	100.0%	–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications			2,500			–	625	625	100.0%	–
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment								–		
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
Machinery and Equipment		–	2,000	–	–	–	500	500	100.0%	–
Machinery and Equipment			2,000			–	500	500	100.0%	–
Transport Assets		–	12,600	–	–	–	3,150	3,150	100.0%	–
Transport Assets			12,600			–	3,150	3,150	100.0%	–
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Repairs and Maintenance Expenditure	1	–	88,769	–	–	–	22,192	22,192	100.0%	–

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

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Depreciation by Asset Class/Sub-class										
Infrastructure		–	46,876	–	–	–	11,719	11,719	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		–	43,976	–	–	–	10,994	10,994	100.0%	–
Dams and Weirs								–		
Boreholes								–		
Reservoirs			25,113			–	6,278	6,278	100.0%	–
Pump Stations								–		
Water Treatment Works			13,437			–	3,359	3,359	100.0%	–
Bulk Mains								–		
Distribution			5,426			–	1,356	1,356	100.0%	–
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	2,900	–	–	–	725	725	100.0%	–
Pump Station								–		
Reticulation			200			–	50	50	100.0%	–
Waste Water Treatment Works			2,700			–	675	675	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		-	414	-	-	-	103	103	100.0%	-
Servitudes								-		
Licences and Rights		-	414	-	-	-	103	103	100.0%	-
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications			414			-	103	103	100.0%	-
Load Settlement Software Applications								-		
Unspecified								-		
Computer Equipment		-	309	-	-	-	77	77	100.0%	-
Computer Equipment			309			-	77	77	100.0%	-
Furniture and Office Equipment		-	590	-	-	-	147	147	100.0%	-
Furniture and Office Equipment			590			-	147	147	100.0%	-
Machinery and Equipment		-	1,118	-	-	-	280	280	100.0%	-
Machinery and Equipment			1,118			-	280	280	100.0%	-
Transport Assets		-	693	-	-	-	173	173	100.0%	-
Transport Assets			693			-	173	173	100.0%	-
Land		-	-	-	-	-	-	-		-
Land								-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
Total Depreciation	1	-	50,000	-	-	-	12,500	12,500	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** 2019 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name DHANPALAN DEVARAJ NAIDOO

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature ______________________

Date 14 October 2019.