

Ugu District Municipality
Ugu District Municipality
Appendix B

June 2017

Annual Report 2016/2017

Analysis of property, plant and equipment as at 30 June 2017
Cost
Accumulated depreciation

	Opening Balance Rand	Additions Rand	Under Construction Rand	Disposals Rand	Transfers Rand	Fair Value Adjustment Rand	Closing Balance Rand	Opening Balance Rand	Depreciation Rand	Transfers Rand	Disposals Rand	Impairment loss Rand	Closing Balance Rand	Carrying value Rand
Land and buildings														
Land: Developed	57 761 131	-	-	-	-	-	57 761 131	-	-	-	-	-	-	57 761 131
Office buildings	31 990 499	-	-	-	-	-	31 990 499	(5 252 626)	(586 657)	-	-	-	(5 819 283)	26 171 216
Other buildings	13 124 723	-	-	-	-	-	13 124 723	(8)	(1 528)	-	-	-	(1 536)	13 123 187
Buildings Sewerage	63 202 970	-	-	-	-	-	63 202 970	(20 224 950)	(1 264 059)	-	-	-	(21 489 009)	41 713 961
Buildings Water Supply	32 352 129	1 991 877	5 016 876	-	-	-	39 360 882	(10 352 682)	(647 043)	-	-	-	(10 999 725)	28 361 157
	198 431 452	1 991 877	5 016 876	-	-	-	205 440 205	(35 630 266)	(2 479 287)	-	-	-	(38 309 553)	167 130 652
Infrastructure														
Sewer Reticulation	478 855 109	-	-	-	-	-	478 855 109	(292 478 008)	(7 696 790)	-	-	-	(300 174 798)	178 680 311
Sewer Pumping Stations	35 246 794	-	26 115 102	-	-	-	61 361 896	-	-	-	-	-	-	61 361 896
Sewer Treatment Works	1 972 199 540	-	-	-	-	-	1 972 199 540	(945 737 401)	(62 115 771)	-	-	-	1 007 853 172	964 346 368
Sewer Telemetry	12 507 470	-	-	-	-	-	12 507 470	(8 712 751)	(780 612)	-	-	-	(9 493 363)	3 014 107
Sewer Electrical Equipment	2 724 423	-	-	-	-	-	2 724 423	-	-	-	-	-	-	2 724 423
Dams & Weirs	19 355 820	-	11 499 814	-	-	-	30 855 634	-	-	-	-	-	-	30 855 634
Reservoirs and Tanks	85 403 198	-	2 490 476	-	-	-	87 893 674	(67 605 046)	(2 160 655)	-	-	-	(69 765 701)	18 127 973
Underground Chambers	2 263 406	-	-	-	-	-	2 263 406	(158 400)	(113 170)	-	-	-	(271 570)	1 991 836
Pipework	4 542 518 565	-	99 426 184	-	-	-	4 641 944 749	(3 285 041 237)	(87 343 900)	173 741 088	-	-	3 198 644 049	1 231 948 086
Water Pump Stations	308 279 145	24 473 849	8 218 673	-	(211 352 604)	-	340 971 667	(43 033 692)	(15 445 657)	-	-	-	(58 479 349)	282 492 318
Water Treatment Works	179 299 192	-	-	-	-	-	179 299 192	(54 314 070)	(8 841 557)	-	-	-	(83 155 627)	116 143 585
Water reticulation	431 501 678	-	-	-	-	-	431 501 678	-	-	-	-	-	-	431 501 678
Bulk meters	8 797 131	-	310 858	-	-	-	8 797 131	-	-	-	-	-	-	8 797 131
Standpipes	38 015 656	-	-	-	-	-	38 015 656	(25 358 699)	(1 702 877)	-	-	-	(27 061 576)	10 654 060
Supply and Reticulation	217 223 264	-	90 768 501	-	-	-	307 991 765	-	-	-	-	-	-	307 991 765
Telemetry System	6 775 500	-	-	-	-	-	6 775 500	(3 742 157)	(431 926)	-	-	-	(4 174 083)	2 601 417
Valves	11 629 138	-	-	-	-	-	11 629 138	(830 410)	(577 041)	-	-	-	(1 407 451)	10 221 687
Water Electrical Equipment	4 820 040	-	-	-	-	-	4 820 040	-	-	-	-	-	-	4 820 040
Water Meter Protection	8 808 481	-	-	-	-	-	8 808 481	(404 831)	(1 555 107)	-	-	-	(1 959 938)	6 848 543
	8 366 223 550	24 473 849	238 829 608	-	(211 352 604)	-	8 418 174 403	4 727 416 702	(188 765 063)	173 741 088	-	-	4 742 440 677	3 675 733 726

Analysis of property, plant and equipment as at 30 June 2017 Cost Accumulated depreciation

	Opening Balance Rand	Additions Rand	Under Construction Rand	Disposals Rand	Transfers Rand	Fair Value Adjustment Rand	Closing Balance Rand	Opening Balance Rand	Depreciation Rand	Transfers Rand	Disposals Rand	Impairment loss Rand	Closing Balance Rand	Carrying value Rand
Specialised vehicles														
Graders	651 270	-	-	(411 219)	-	-	240 051	(617 441)	(16 961)	-	-	-	(223 183)	16 868
Watercraft	28 250	-	-	-	-	-	28 250	(28 250)	-	-	-	-	(28 250)	-
Catapillar	753 288	-	-	-	-	-	753 288	(334 926)	(107 613)	-	-	-	(442 539)	310 749
	1 432 808	-	-	(411 219)	-	-	1 021 589	(980 617)	(124 574)	-	411 219	-	(693 972)	327 617
Other assets														
Computer Hardware	23 100 003	1 326 676	-	(1 502 520)	-	-	22 924 159	(21 684 448)	(684 078)	-	1 449 977	-	(20 918 549)	2 005 610
Carabinets and Cupboards	308 010	-	-	-	-	-	308 010	(241 380)	(18 029)	-	-	-	(259 409)	48 601
Chairs	403 504	461 636	-	-	-	-	865 140	(65 675)	(43 932)	-	-	-	(109 607)	755 533
Desk and tables	699 724	70 078	-	-	-	-	769 802	(513 459)	(50 559)	-	-	-	(564 018)	205 784
Furniture & Fittings	1 092 948	-	-	-	-	-	1 092 948	(418 757)	(120 300)	-	-	-	(539 057)	553 891
Bakkies (LDV's)	14 579 998	479 407	-	-	-	-	15 059 405	(5 795 622)	(1 657 174)	-	-	-	(7 452 796)	7 606 609
Motor cars	21 376 743	10 678 049	-	(119 839)	-	-	31 934 953	(10 591 045)	(2 983 718)	-	59 380	-	(13 515 383)	18 419 570
Tractors	3 085 404	-	-	(341 344)	-	-	2 744 060	(1 132 071)	(259 148)	-	164 458	-	(1 226 761)	1 517 299
Trailors and accessories	738 341	130 380	-	-	-	-	868 721	(226 785)	(89 839)	-	-	-	(316 624)	552 097
Trucks	58 893 887	529 615	-	(1 934 269)	-	-	57 489 233	(44 581 920)	(3 042 778)	-	1 925 213	-	(45 699 485)	11 789 748
Air conditioners	2 527 397	39 290	-	-	-	-	2 566 687	(1 132 467)	(118 338)	-	-	-	(1 250 805)	1 315 882
Audio Visual Equipment	280 863	148 136	-	-	-	-	428 999	(127 615)	(7 537)	-	-	-	(165 934)	263 065
Kitchen Appliances	45 007	-	-	-	-	-	45 007	(13 859)	(21 554)	-	-	-	(21 396)	23 611
Office Equipment/Machines	3 833 350	139 518	-	-	-	-	3 972 868	(232 394)	(21 554)	-	-	-	(253 948)	3 718 920
Photographic equipment	102 391	88 622	-	-	-	-	191 013	(83 700)	(11 862)	-	-	-	(95 582)	95 451
Other office equipment	35 287	-	-	-	-	-	35 287	(33 834)	(726)	-	-	-	(34 560)	727
Compaction Equipment	73 990	-	-	-	-	-	73 990	(46 744)	(3 505)	-	-	-	(50 249)	23 741
Compressors, Generators and Allied Equipment	2 751 606	60 140	-	-	-	-	2 811 746	(668 602)	(334 493)	-	-	-	(1 003 095)	1 808 651
Gardening Equipment	468 858	655 122	-	-	-	-	1 123 980	(365 005)	(99 827)	-	-	-	(464 832)	659 148
Laboratory Equipment	1 312 901	-	-	-	-	-	1 312 901	(975 336)	(99 459)	-	-	-	(1 074 785)	238 106
Pumps/Plumbing/Purification/Sanitatio n Equipment	662 838	5 155 103	-	-	-	-	5 817 941	(442 237)	(59 685)	-	-	-	(501 922)	5 316 019
Radio Equipment	8 077	-	-	-	-	-	8 077	(8 077)	-	-	-	-	(8 077)	-
Security Equipment/System/Materials	1 389 900	115 437	-	(6 150)	-	-	1 499 187	(1 356)	(17 865)	-	6 036	-	(13 185)	1 496 002
Telecommunication Equipment	1 736 165	-	-	-	-	-	1 736 165	(1 696 449)	(20 614)	-	-	-	(1 717 063)	19 102
Other Plant and Equipment	15 839 307	19 654 976	-	-	-	-	35 494 283	(14 913 934)	(139 510)	-	-	-	(15 053 444)	20 440 839
Ugu South Coast Tourism: Other assets	1 590 120	228 296	-	(43 062)	-	-	1 775 354	(421 398)	(192 107)	-	-	-	(613 505)	1 161 849
Ugu South Coast Development Agency: Other assets	524 108	75 400	-	-	-	-	599 508	(249 953)	(53 125)	-	-	-	(303 078)	296 430
	157 460 727	40 035 881	-	(3 947 184)	-	-	193 549 424	(106 664 122)	(10 168 081)	-	3 605 064	-	(113 227 139)	80 322 285

Analysis of property, plant and equipment as at 30 June 2017

Cost

Accumulated depreciation

	Opening Balance Rand	Additions Rand	Under Construction Rand	Disposals Rand	Transfers Rand	Fair Value Adjustment Rand	Closing Balance Rand	Opening Balance Rand	Depreciation Rand	Transfers Rand	Disposals Rand	Impairment loss Rand	Closing Balance Rand	Carrying value Rand
Total property plant and equipment														
Land and buildings	198 431 452	1 991 877	5 016 876	-	-	-	205 440 205	(35 830 266)	(2 479 287)	-	-	-	(38 309 553)	167 130 652
Infrastructure	8 366 223 550	24 473 849	238 829 608	-	(211 352 604)	-	8 418 174 403	4 727 416 702	(188 765 063)	173 741 088	-	-	4 742 440 677	3 675 733 726
Specialised vehicles	1 432 808	-	-	(411 219)	-	-	1 021 589	(880 617)	(124 574)	-	411 219	-	(693 972)	327 617
Other assets	157 460 727	40 035 881	-	(3 947 164)	-	-	193 549 424	(106 664 122)	(10 168 081)	-	3 605 064	-	(113 227 139)	80 322 285
	8 723 548 537	66 501 607	243 846 484	(4 358 403)	(211 352 604)	-	8 818 185 621	4 870 891 707	(201 537 005)	173 741 088	4 016 283	-	4 894 671 341	3 923 514 280
Intangible assets														
Computers - software & programming	36 853 920	8 318 469	-	(8 191)	-	-	45 164 198	(28 008 957)	(4 193 027)	-	-	-	(32 201 984)	12 962 214
Rights and Servitudes	2 659 158	-	-	-	-	-	2 659 158	-	-	-	-	-	-	2 659 158
	39 513 078	8 318 469	-	(8 191)	-	-	47 823 356	(28 008 957)	(4 193 027)	-	-	-	(32 201 984)	15 621 372
Investment properties														
Investment property	29 500 000	10 050 282	-	-	-	-	39 550 282	-	-	-	-	-	-	39 550 282
	29 500 000	10 050 282	-	-	-	-	39 550 282	-	-	-	-	-	-	39 550 282
Total														
Land and buildings	198 431 452	1 991 877	5 016 876	-	-	-	205 440 205	(35 830 266)	(2 479 287)	-	-	-	(38 309 553)	167 130 652
Infrastructure	8 366 223 550	24 473 849	238 829 608	-	(211 352 604)	-	8 418 174 403	4 727 416 702	(188 765 063)	173 741 088	-	-	4 742 440 677	3 675 733 726
Specialised vehicles	1 432 808	-	-	(411 219)	-	-	1 021 589	(880 617)	(124 574)	-	411 219	-	(693 972)	327 617
Other assets	157 460 727	40 035 881	-	(3 947 164)	-	-	193 549 424	(106 664 122)	(10 168 081)	-	3 605 064	-	(113 227 139)	80 322 285
Intangible assets	39 513 078	8 318 469	-	(8 191)	-	-	47 823 356	(28 008 957)	(4 193 027)	-	-	-	(32 201 984)	15 621 372
Investment properties	29 500 000	10 050 282	-	-	-	-	39 550 282	-	-	-	-	-	-	39 550 282
	8 792 561 615	84 870 358	243 846 484	(4 366 594)	(211 352 604)	-	8 905 559 259	4 898 900 664	(205 730 032)	173 741 088	4 016 283	-	4 926 873 325	3 978 685 934

June 2017

Analysis of property, plant and equipment as at 30 June 2016

Community Assets

Analysis of property, plant and equipment as at 30 June 2016

Cost Accumulated depreciation

	Opening Balance Rand	Additions Rand	Under Construction Rand	Disposals Rand	Transfers Rand	Fair Value Adjustments Rand	Closing Balance Rand	Opening Balance Rand	Depreciation Rand	Transfers Rand	Disposals Rand	Impairment loss Rand	Closing Balance Rand	Carrying value Rand
Heritage assets														
Specialised vehicles														
Graders	651 270	-	-	-	-	-	651 270	(601 885)	(15 556)	-	-	-	(617 441)	33 829
Watercraft	28 250	-	-	-	-	-	28 250	(28 250)	-	-	-	-	(28 250)	-
Caterpillar	753 288	-	-	-	-	-	753 288	(227 313)	(107 613)	-	-	-	(334 926)	418 362
	1 432 808	-	-	-	-	-	1 432 808	(857 448)	(123 169)	-	-	-	(980 617)	452 191
Other assets														
Computer Hardware	22 662 122	633 188	1 407 615	-	-	-	24 702 925	(20 972 918)	(711 530)	-	-	-	(21 684 448)	3 018 477
Cabinets and Cupboards	294 914	13 096	-	-	-	-	308 010	(219 404)	(21 976)	-	-	-	(241 380)	66 630
Chairs	214 924	188 580	-	-	-	-	403 504	(35 005)	(30 670)	-	-	-	(65 675)	337 829
Desk and Tables	616 753	82 971	-	-	-	-	699 724	(460 665)	(52 794)	-	-	-	(513 459)	186 265
Other Furniture and Fittings	491 152	541 524	-	-	-	-	1 032 676	(380 534)	(38 223)	-	-	-	(418 757)	613 919
Bakkies (LDVs)	9 671 582	4 808 416	-	-	-	-	14 579 998	(4 416 520)	(1 379 104)	-	-	-	(5 795 624)	8 784 374
Motor Cars	21 376 743	-	-	-	-	-	21 376 743	(7 769 844)	(2 821 201)	-	-	-	(10 591 045)	10 785 698
Tractors	3 596 802	-	-	(511 398)	-	-	3 085 404	(1 149 399)	(269 794)	-	287 122	-	(1 132 071)	1 953 333
Trailers and Accessories	341 686	-	-	-	-	-	341 686	(184 051)	(32 734)	-	-	-	(226 785)	511 556
Trucks	55 583 007	4 709 826	-	(1 398 946)	-	-	58 693 887	(43 283 448)	(2 697 418)	-	1 398 946	-	(44 581 920)	14 311 957
Air Conditioners	2 527 387	-	-	-	-	-	2 527 387	(989 452)	(133 015)	-	-	-	(1 132 487)	1 394 930
Audiovisual Equipment	219 862	60 901	-	-	-	-	280 863	(101 030)	(26 885)	-	-	-	(127 615)	153 248
Kitchen Appliances	39 921	-	-	-	-	-	39 921	(7 339)	(6 520)	-	-	-	(13 859)	26 062
Photographic Equipment	102 391	-	-	-	-	-	102 391	(69 577)	(14 123)	-	-	-	(83 700)	18 691
Other Office Equipment	35 287	-	-	-	-	-	35 287	(32 381)	(1 453)	-	-	-	(33 834)	1 453
Compaction Equipment	73 990	-	-	-	-	-	73 990	(43 544)	(3 200)	-	-	-	(46 744)	27 246
Compressors, Generators & Allied Equipment	481 606	2 270 000	-	-	-	-	2 751 606	(427 167)	(241 435)	-	-	-	(668 602)	2 083 004
Gardening Equipment	351 689	117 169	-	-	-	-	468 858	(333 717)	(31 288)	-	-	-	(365 005)	103 853
Laboratory Equipment	1 038 930	273 971	-	-	-	-	1 312 901	(890 799)	(84 537)	-	-	-	(975 336)	337 565
Pumps/Plumbing/Purification/Sanitatio	662 838	-	-	-	-	-	662 838	(372 861)	(69 376)	-	-	-	(442 237)	220 601
n Equipment	8 077	-	-	-	-	-	8 077	(8 077)	-	-	-	-	(8 077)	-
Radio Equipment	1 439 100	-	-	(49 200)	-	-	1 389 900	(1 367 748)	(34 446)	-	45 971	-	(1 356 223)	33 677
Security Equipment/System/Materials	1 736 165	-	-	-	-	-	1 736 165	(1 658 132)	(38 317)	-	-	-	(1 698 449)	39 716
Telecommunication Equipment	15 839 307	-	-	-	-	-	15 839 307	(14 640 861)	(273 073)	-	-	-	(14 913 934)	925 373
Other Plant and Equipment	253 400	-	-	-	-	-	253 400	(217 548)	(14 846)	-	-	-	(232 394)	21 006
Office Equipment/Machines	1 011 834	765 578	-	(187 290)	-	-	1 590 122	(481 905)	(115 923)	-	176 428	-	(421 400)	1 168 722
Ugu South Coast Tourism: Other assets	400 889	137 522	-	(14 303)	-	-	524 108	(222 531)	(32 785)	-	5 364	-	(249 952)	274 156
Ugu South Coast Development Agency: Other assets														
	141 072 448	15 099 417	1 407 615	(2 161 137)	-	-	155 418 343	(100 756 457)	(9 176 366)	-	1 913 831	-	(108 018 992)	47 399 351

Ugu District Municipality
Ugu District Municipality
Appendix B

June 2017

Annual Report 2016/2017



Analysis of property, plant and equipment as at 30 June 2016
Cost
Accumulated depreciation

	Opening Balance Rand	Additions Rand	Under Construction Rand	Disposals Rand	Transfers Rand	Fair Value Adjustments Rand	Closing Balance Rand	Opening Balance Rand	Depreciation Rand	Transfers Rand	Disposals Rand	Impairment loss Rand	Closing Balance Rand	Carrying value Rand
Total property plant and equipment														
Land and buildings	171 757 245	76 400	18 540 835	-	8 056 972	-	198 431 452	(33 381 442)	(2 448 824)	-	-	-	(35 830 266)	162 601 186
Infrastructure	6 932 881 865	12 553 029	1 350 698 345	-	69 680 716	-	8 365 813 955	4 362 337 995	(174 499 131)	-	-	-	4 536 837 126	3 828 976 829
Specialised vehicles	1 432 808	-	-	-	-	-	1 432 808	(857 448)	(123 169)	-	-	-	(880 617)	452 191
Other assets	141 072 448	15 099 417	1 407 615	(2 161 137)	-	-	155 418 343	(100 756 457)	(9 176 366)	-	1 913 831	-	(108 018 992)	47 399 351
	7 247 144 366	27 728 846	1 370 646 795	(2 161 137)	77 737 688	-	8 721 096 558	4 497 333 342	(186 247 490)	-	1 913 831	-	4 681 667 001	4 039 429 557
Agricultural/Biological assets														
Intangible assets														
Computers - software & programming	31 879 330	4 974 590	-	-	-	-	36 853 920	(255 557 617)	(2 448 402)	-	-	-	(258 006 019)	(221 152 099)
Servitudes	2 659 158	-	-	-	-	-	2 659 158	-	-	-	-	-	-	2 659 158
	34 538 488	4 974 590	-	-	-	-	39 513 078	(255 557 617)	(2 448 402)	-	-	-	(258 006 019)	(218 492 941)
Investment properties														
Investment property	29 403 251	-	-	-	-	-	96 749	29 500 000	-	-	-	-	-	29 500 000
	29 403 251	-	-	-	-	-	96 749	29 500 000	-	-	-	-	-	29 500 000
Total														
Land and buildings	171 757 245	76 400	18 540 835	-	8 056 972	-	198 431 452	(33 381 442)	(2 448 824)	-	-	-	(35 830 266)	162 601 186
Infrastructure	6 932 881 865	12 553 029	1 350 698 345	-	69 680 716	-	8 365 813 955	4 362 337 995	(174 499 131)	-	-	-	4 536 837 126	3 828 976 829
Specialised vehicles	1 432 808	-	-	-	-	-	432 808	(857 448)	(123 169)	-	-	-	(880 617)	452 191
Other assets	141 072 448	15 099 417	1 407 615	(2 161 137)	-	-	155 418 343	(100 756 457)	(9 176 366)	-	1 913 831	-	(108 018 992)	47 399 351
Intangible assets	34 538 488	4 974 590	-	-	-	-	39 513 078	(255 557 617)	(2 448 402)	-	-	-	(258 006 019)	(218 492 941)
Investment properties	29 403 251	-	-	-	-	-	96 749	29 500 000	-	-	-	-	-	29 500 000
	7 311 086 105	32 703 436	1 370 646 795	(2 161 137)	77 737 688	-	96 749	8 790 109 636	4 752 890 959	(188 695 892)	1 913 831	-	4 939 673 020	3 850 436 616

Segmental analysis of property, plant and equipment as at 30 June 2017 Cost

Accumulated Depreciation

	Opening Balance Rand	Additions Rand	Under Construction Rand	Disposals Rand	Transfers Rand	Fair Value Adjustments Rand	Closing Balance Rand	Opening Balance Rand	Depreciation Rand	Disposals Rand	Transfers Rand	Impairment deficit Rand	Closing Balance Rand	Carrying value Rand
Municipality														
Executive & Council/Mayor and Council	4 089 821	-	-	(15 979)	-	-	4 073 842	(182 056)	(281 660)	-	-	-	(463 716)	3 610 126
Finance & Admin/Finance	185 836 278	10 291 487	-	(1 333 213)	-	-	194 794 552	(4 611 741)	(7 059 098)	1 280 670	-	-	(10 390 169)	184 404 383
Planning and Development/Economic Development/Plan	853 840 753	1 171 806	267 231 818	(9 105)	-	-	1 122 235 272	(98 254)	(131 358)	9 105	-	-	(220 507)	1 122 014 765
Public Safety/Police	11 408 424	-	-	-	-	-	11 408 424	(21 788)	(172 430)	-	-	-	(194 218)	11 214 206
Environmental Protection/Pollution Control	351 114	-	-	(16 935)	-	-	334 179	(72 934)	(1 214)	16 935	-	-	(57 213)	276 966
Waste Water Management/Sewerage	2 465 630 507	-	-	(282 109)	-	-	2 465 338 398	(778 902 750)	(72 283 886)	231 650	-	-	(850 954 966)	1 614 383 432
Water/Water Distribution	5 768 077 039	35 464 471	914 287	(2 601 795)	(217 124 561)	-	4 984 729 441	4 087 882 000	(125 504 462)	-	177 888 852	-	4 035 297 610	949 431 831
Other/Air Transport	29 748 392	742 482	-	(46 204)	-	-	30 444 670	(30 702)	(5 449)	-	-	-	(36 151)	30 408 519
	8 718 982 328	47 670 246	268 146 105	(4 315 340)	(217 124 561)	-	8 813 358 778	4 871 602 225	(205 439 537)	1 538 360	177 888 852	-	4 897 614 550	3 915 744 228
Municipal Owned Entities														
Ugu South Coast Tourism	1 638 118	247 156	-	(51 254)	-	-	1 834 020	(447 290)	(200 307)	40 863	-	-	(606 734)	1 227 286
Ugu South Coast Development Agency	524 108	75 400	-	-	-	-	599 508	(249 953)	(53 125)	-	-	-	(303 078)	296 430
	2 162 226	322 556	-	(51 254)	-	-	2 433 528	(697 243)	(253 432)	40 863	-	-	(909 812)	1 523 716
Total														
Municipality	8 718 982 328	47 670 246	268 146 105	(4 315 340)	(217 124 561)	-	8 813 358 778	4 871 602 225	(205 439 537)	1 538 360	177 888 852	-	4 897 614 550	3 915 744 228
Municipal Owned Entities	2 162 226	322 556	-	(51 254)	-	-	2 433 528	(697 243)	(253 432)	40 863	-	-	(909 812)	1 523 716
	8 721 144 554	47 992 802	268 146 105	(4 366 594)	(217 124 561)	-	8 815 792 306	4 872 299 468	(205 692 969)	1 579 223	177 888 852	-	4 898 524 362	3 917 267 944

Ugu District Municipality

Appendix D

June 2017

Segmental Statement of Financial Performance for the year ended Prior Year Current Year

Actual Income Rand	Actual Expenditure Rand	Surplus /(Deficit) Rand		Actual Income Rand	Actual Expenditure Rand	Surplus /(Deficit) Rand
Municipality						
2 082 978	55 597 554	(53 514 576)	Executive & Council/Mayor and Council	2 190 400	52 369 273	(50 178 873)
391 539 171	137 771 126	253 768 045	Finance & Admin/Finance	184 635 918	166 922 802	17 713 116
250 136 827	35 946 003	214 190 824	Planning and Development/Economic Development/Plan	252 807 674	45 708 496	207 099 178
108 595	2 515 242	(2 406 647)	Public Safety/Police	11 914 517	6 735 006	5 179 511
222 050	465 898	(243 848)	Sport and Recreation	231 477	-	231 477
1 373 250	16 206 911	(14 833 661)	Environmental Protection/Pollution Control	1 739 913	17 564 560	(15 824 647)
107 402 851	85 879 424	21 523 427	Waste Water Management/Sewerage	112 502 059	109 290 659	3 211 400
344 547 537	738 956 481	(394 408 944)	Water/Water Distribution	474 494 932	640 923 079	(166 428 147)
861 705	944 945	(83 240)	Other/Air Transport	180 777	1 141 820	(961 043)
098 274 964	074 283 584	23 991 380		040 697 667	040 655 695	41 972
Municipal Owned Entities						
16 025 818	14 397 962	1 627 856	Null	18 016 501	21 548 690	(3 532 189)
7 108 412	5 265 249	1 843 163	Null	10 188 978	9 519 202	669 776
23 134 230	19 663 211	3 471 019		28 205 479	31 067 892	(2 862 413)
Other charges						
098 274 964	074 283 584	23 991 380	Municipality	040 697 667	040 655 695	41 972
23 134 230	19 663 211	3 471 019	Municipal Owned Entities	28 205 479	31 067 892	2 862 413
121 409 194	093 946 795	27 462 399	Total	068 903 146	071 723 587	2 904 385

Actual versus Budget(Revenue and Expenditure) for the year ended 30 June 2017

	Current year 2016 Act. Bal.	Current year 2016 Adjusted budget Rand	Variance Rand	Var	Explanation of Significant Variances greater than 10% versus Budget
Revenue					
Service charges	314 581 575	473 667 454	(159 085 879)	(33,6)	The municipality has been billing its customers using estimates in the past and currently actual meter readings are obtained which reflect the actual consumption that has decreased. Water sales has decreased drastically during the current financial period as results of server drought in a country.
Tranfers recognised - Operating	397 281 419	422 332 688	(25 051 269)	(5,9)	The water serves infrastructure grant of R14,5 million was forfeited as result of slow spending of grant. There was further grant of R8,3 milliomm that was withheld as results of prior year projects not completed.
Tranfers recognised - Capital	310 298 952	299 107 577	11 191 375	3,7	
Rental of facilities and equipment	2 545 445	1 149 170	1 396 275	121,5	The rentals of spaces in the reseviors to the network companies has increased.
Other income	12 751 040	15 316 055	(2 565 015)	(16,7)	
Interest received - investment	28 294 849	20 234 447	8 060 402	39,8	The increase in interest for period results from improved cash management compounded by short term investments for better interest returns.
	<u>065 753 280</u>	<u>231 807 391</u>	<u>(166 054 111)</u>	<u>(13,5)</u>	
Expenses					
Personnel	(340 948 143)	(339 132 636)	(1 815 507)	0,5	
Remuneration of councillors	(9 422 804)	(11 054 441)	1 631 637	(14,8)	The council was appointed on 01 September 2016, and the executive council did not get approval for the upper-limit remuneration as it was budgeted.
Depreciation	(197 532 178)	(124 444 436)	(73 087 742)	58,7	Depreciation was under budgeted as results of the newly found underground assets that we have started to depreciate. However there is a plan in place to improve the budget for depreciation and amortisation in the following financial periods.
Amortisation	(4 200 815)	(4 200 900)	85	-	
Impairments	(38 220 070)	(29 341 325)	(8 878 745)	30,3	The amount of provision for the current period was estimated to decrease as there was a proposal to write-off irrecoverable debtors during the current period which was not approved.
Finance costs	(10 164 796)	(11 974 247)	1 809 451	(15,1)	The repayments of long-term liabilities results to decrease in the interest incurred for the financial period.
Debt Impairment	(17 731)	(17 740)	9	(0,1)	
Repairs and maintenance - General	(67 134 345)	(70 313 100)	3 178 755	(4,5)	
Lease rentals on operating lease	(3 868 418)	(2 602 701)	(1 265 717)	48,6	
Bulk purchases	(77 790 321)	(70 858 640)	(6 931 681)	9,8	
Contracted Services	(35 647 802)	(39 314 813)	3 667 011	(9,3)	
Transfers and Subsidies	(36 335 454)	(96 023 685)	59 688 231	(62,2)	
General Expenses	(162 399 003)	(171 955 081)	9 556 078	(5,6)	
	<u>(983 681 880)</u>	<u>(971 233 745)</u>	<u>(12 448 135)</u>	<u>1,3</u>	
Other revenue and costs					
Gain or loss on disposal of assets and liabilities	492 315	(10 405)	502 720	831,5	This income from municipal insurers as results of assets damaged or lost during the period. This makes it difficult as we cannot anticipate the benefit/loss from the insurers payouts as the payout is entirely dependent on the investigations of insurers.
Fair value adjustments	100 000	-	100 000	-	
Loss from transfer of functions between entities not under common control	(37 585 068)	-	(37 585 068)	-	These were carrying amount of assets that were transferred to Ethekwini Municipality and Harry Gwala District Municipality.
	<u>(36 992 753)</u>	<u>(10 405)</u>	<u>(36 982 348)</u>	<u>428,6</u>	

Ugu District Municipality
Appendix E(1)
June 2017

Actual versus Budget(Revenue and Expenditure) for the year ended 30 June 2017

	Current year 2016 Act. Bal.	Current year 2016 Adjusted budget	Variance	Explanation of Significant Variances greater than 10% versus Budget
Net surplus/ (deficit) for the year	45 078 647	260 563 241	(215 484 594)	(82,7)

