



UGU DISTRICT MUNICIPALITY

CONSOLIDATED MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDED 29 FEBRUARY 2024

Prepared By: Budget and Treasury Office

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PART 1 – IN-YEAR REPORT

1. PURPOSE

The purpose of the report is to submit to the Mayor the statement of financial performance and implementation of the 2023/2024 Budget of the Ugu District Municipality for the period ending 29 February 2024 in line with the statutory requirements of S71 of the Municipal Finance Management Act (Act 56, 2003).

2. AUTHORITY

Mayor

3. LEGAL / STATUTORY REQUIREMENTS

Municipal Finance Management Act No 56, 2003, Section 71.

4. BACKGROUND

In terms of Section 71(1), (2) and (3) of the MFMA No 56, 2003, the Accounting Officer of a municipality must by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant provincial treasury a statement on the financial performance of that municipality.

5. EXECUTIVE SUMMARY

The monthly budget statement in terms of section 71 of the Municipal Finance Management Act for the period ended 29 February 2024 is detailed below. The monthly budget statement is divided into the following:

- 5.1 Monthly Budget Statement Summary
- 5.2 Statement of Financial Performance
- 5.3 Revenue By source
- 5.4 Expenditure by Type
- 5.5 Debtors Age Analysis
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- 5.7 Investments
- 5.8 Capital Expenditure
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6. MAIN TABLES

- 6.1. Summary
- 6.2. Financial Performance by Revenue and Expenditure
- 6.3. Capital Expenditure
- 6.4. Financial Position

5.1 MONTHLY BUDGET STATEMENT SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M08 February									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Total Revenue (excluding capital transfers and contributions)	1 195 481 095	1 287 912 183	-	49 683 537	855 890 449	858 608 120	- 2 717 671	0%	1 287 912 183
Total Expenditure	1 541 484 488	1 109 756 833	-	119 718 884	969 395 410	739 837 960	229 557 450	31%	1 109 756 833
Surplus/(Deficit)	- 346 003 393	178 155 350	-	70 035 347	- 113 504 961	118 770 160	- 232 275 121	-196%	178 155 350
Total sources of capital funds	8 426 056 936	454 992 250	-	23 720 408	214 902 682	303 328 176	- 88 425 494	-29%	454 992 250

Table C1 above, reflects a deficit of R70 million against the budgeted surplus of R118.7 million which is **unfavourable**. The year to date (YTD) actual is showing a deficit of R113.5 million against the YTD budget surplus of R118.7 million which resulted in an **unfavourable** variance of R232.275 million.

5.1.1. Revenue by source

The YTD actual for revenue is R855.8 million compared to the YTD budget of R858.6 million which translates to a variance of R2.7 million.

The total variance for Revenue is **unfavourable**, kindly refer to paragraph 5.3 below for detailed explanations on variances for Revenue.

5.1.2. Operating Expenditure:

The YTD actual for operating expenditure is R969.3 million compared to the YTD budget of R739.8 million which translates to a variance of R229.5 million.

The total variance for Operating Expenditure is **unfavourable**, kindly refer to paragraph 5.4 below for detailed explanations on variances for Operating Expenditure.

5.1.3. Capital Expenditure:

The YTD actual for capital expenditure is R214.9 million compared to the YTD budget of R303.3 million which translates to a variance of R88.4 million.

The total variance for Capital Expenditure is **unfavourable**, kindly refer to paragraph 5.6 below for detailed explanations on variances for Capital Expenditure.

5.2 STATEMENT OF FINANCIAL PERFORMANCE

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M08 February

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	502 857	473 915	–	42 916	323 527	315 943	7 583	2%	473 915
Investment revenue	10 841	11 605	–	475	8 225	7 737	488	6%	11 605
Transfers and subsidies - Operational	599 370	753 907	–	601	476 782	502 605	(25 822)		753 907
Other own revenue	82 413	48 485	–	5 691	47 356	32 323	15 033	47%	–
Total Revenue (excluding capital transfers and contributions)	1 195 481	1 287 912	–	49 684	855 890	858 608	(2 718)	-0%	1 287 912
Employee costs	494 451	409 846	–	45 434	371 333	273 231	98 102		409 846
Remuneration of Councillors	11 878	11 409	–	1 046	8 930	7 606	1 324		11 409
Depreciation and amortisation	225 788	220 000	–	18 642	146 851	146 667	184		220 000
Interest	7 208	7 222	–	1 516	11 641	4 814	6 827		7 222
Inventory consumed and bulk purchases	143 547	128 408	–	17 897	101 899	85 606	16 293		128 408
Transfers and subsidies	21 650	8 000	–	–	–	5 333	(5 333)	-100%	8 000
Other expenditure	636 962	324 871	–	35 183	328 742	216 581	112 161	52%	324 871
Total Expenditure	1 541 484	1 109 757	–	119 719	969 395	739 838	229 557	31%	1 109 757
Surplus/(Deficit)	(346 003)	178 155	–	(70 035)	(113 505)	118 770	(232 275)	-196%	178 155
Transfers and subsidies - capital (monetary allocations)	508 512	454 994	–	28 990	250 388	303 330	(52 942)	-17%	454 994
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	162 508	633 150	–	(41 046)	136 883	422 100	(285 217)	-68%	633 150
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	162 508	633 150	–	(41 046)	136 883	422 100	(285 217)	-68%	633 150
Capital expenditure & funds sources									
Capital expenditure	2 413 591	454 992	–	23 720	214 903	303 328	(88 425)	-29%	454 992
Capital transfers recognised	681 240	454 992	–	23 430	197 806	303 328	(105 522)	-35%	454 992
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	7 744 817	–	–	290	17 096	–	17 096	#DIV/0!	–
Total sources of capital funds	8 426 057	454 992	–	23 720	214 903	303 328	(88 425)	-29%	454 992
Financial position									
Total current assets	337 443	1 016 449	–		341 063				1 016 449
Total non current assets	3 642 417	3 741 640	–		3 962 261				3 741 640
Total current liabilities	975 061	880 432	–		914 582				880 432
Total non current liabilities	52 837	242 849	–		48 414				242 849
Community wealth/Equity	2 789 439	3 634 808	–		3 203 393				3 634 808
Cash flows									
Net cash from (used) operating	8 061 708	880 582	–	(30 018)	206 737	247 412	40 675	16%	880 582
Net cash from (used) investing	602 959	(521 069)	–	(24 874)	(213 923)	(347 379)	(133 456)	38%	(521 069)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	8 935 697	401 241	–	–	5 848	(58 239)	(64 087)	110%	372 547
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	58 681	34 391	34 566	38 379	37 421	31 337	166 076	906 266	1 307 118
Creditors Age Analysis									
Total Creditors	50 606	31 977	27 594	35 536	16 216	3 947	142 978	230 973	539 827

The above table provides an overview of the monthly actual, year to date actual and year to date budget of revenue by source and expenditure by type.

5.3 FINANCIAL PERFORMANCE - REVENUE BY SOURCE

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2022/23	Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity		-	-	-	-	-	-	-	-
Service charges - Water		390 940	361 232	-	32 217	245 195	240 822	4 374	2%
Service charges - Waste Water Management		111 917	112 683	-	10 700	78 332	75 122	3 210	4%
Service charges - Waste management		-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		2 218	-	-	1 209	2 768	-	2 768	#DIV/0!
Agency services		-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-
Interest earned from Receivables		56 741	37 768	-	4 336	42 378	25 179	17 199	68%
Interest from Current and Non Current Assets		10 841	11 605	-	475	8 225	7 737	488	6%
Dividends		-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-
Rental from Fixed Assets		2 286	2 264	-	-	877	1 509	(632)	-42%
Licence and permits		-	-	-	-	-	-	-	-
Operational Revenue		15 805	8 453	-	147	1 333	5 636	(4 302)	-76%
Non-Exchange Revenue									
Property rates		-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		599 370	753 907	-	601	476 782	502 605	(25 822)	-5%
Interest		-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-
Gains on disposal of Assets		3 763	-	-	-	-	-	-	-
Other Gains		1 600	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 195 481	1 287 912	-	49 684	855 890	858 608	(2 718)	0%

5.3.1. Revenue by Source

This above table provides an overview of the monthly actual, year to date actual and year to date Budget of revenue by Source and details explained below.

5.3.1.1. Service Charges-Water

The actual revenue billed from Service charges - Water amounted to R245.1 million compared with the year-to-date budget of R240.8 million which resulted in a **favorable** variance of R4.3 million.

The revenue is generated from water sales and the actual figure is favorable, water consumption recorded on actual readings has improved leading to less corrections that seek to reduce the estimated consumption.

5.3.1.2. Service charges-sanitation

The actual revenue billed from Service charges - Sanitation amounted to R78.3 million compared with the year-to-date budget of R75.1 million which resulted in the **favorable** variance of R3.2 million.

The revenue is generated from sanitation sales and the actual figure is favourable, water consumption recorded on actual readings has improved leading to less corrections that seek to reduce the estimated consumption.

5.3.1.3. Rental of facilities

Revenue from rental of facilities amounted to R877 thousand compared with the year-to-date budget of R1.5 thousand which resulted in an **unfavourable** variance of R632 thousand.

Due to slow rentals in our Sports and Leisure center, this is expected to improve during the remainder of the fiscal year.

5.3.1.4. Interest earned-external investments.

Interest earned on external investments amounted to R8.2 million compared with the year-to-date budget of R7.7 million, resulting in a **favourable** variance of R488 thousand.

5.3.1.5. Interest earned-outstanding debtors.

Interest earned on outstanding debtors amounts to R42.3 million compared with the year-to-date budget of R25.1 million, resulting in a **favourable** variance of R17.1 million.

The debt book is increasing month on month hence the high value of interest being raised. This is, however, indicative of slow collection.

5.3.1.6. Transfers and subsidies

Transfers and subsidies recognised operational amounted to R476.7 million compared with the year to-date budget of R502.6 million, resulting in an **unfavourable** variance of R25.8 million.

The performance is slow due to non-receipt of the disaster grant and the delay in the receipt of WSIG. These grants are scheduled to be received in the month of March 2024.

5.3.1.7. Other revenue

This income is composed of all the internally generated income except the service charges, the rental of facilities and the interest income. The year-to-date performance on Other Revenue amounted to R1.3 million compared with the year-to-date budget of R5.6 million, resulting in an **unfavourable** variance of R4.3 million.

The revenue recognised is generated on ad hoc basis as per the requests that are received in a particular month. To date we saw a decrease in the requests which then adversely affected the revenue to date.

5.4 FINANCIAL PERFORMANCE - EXPENDITURE BY TYPE

The YTD variance is calculated by taking YTD Actual and less YTD Budget.

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		494 451	409 846	-	45 434	371 333	273 231	98 102	36%	409 846
Remuneration of councillors		11 878	11 409	-	1 046	8 930	7 606	1 324	17%	11 409
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		143 547	128 408	-	17 897	101 899	85 606	16 293	19%	128 408
Debt impairment		-	74 453	-	6 204	49 630	49 635	(5)	0%	74 453
Depreciation and amortisation		225 788	220 000	-	18 642	146 851	146 667	184	0%	220 000
Interest		7 208	7 222	-	1 516	11 641	4 814	6 827	142%	7 222
Contracted services		304 489	138 443	-	10 760	125 357	92 295	33 062	36%	138 443
Transfers and subsidies		21 650	8 000	-	-	-	5 333	(5 333)	-100%	8 000
Irrecoverable debts written off		105 260	-	-	399	2 007	-	2 007	#DIV/0!	-
Operational costs		218 971	111 976	-	17 821	151 722	74 651	77 072	103%	111 976
Losses on Disposal of Assets		8 234	-	-	-	-	-	-	-	-
Other Losses		8	-	-	-	26	-	26	#DIV/0!	-
Total Expenditure		1 541 484	1 109 757	-	119 719	969 395	739 838	229 557	31%	1 109 757

5.4.1. Employee related costs

The expenditure on the employee costs amounted to R371.3 million compared with the year-to-date budget of R273.2 million, resulting in an **unfavorable** variance of R98.1 million.

The variance is as a result of the municipality's back pay of reinstated Staff, Overtime payable to essential services Staff, Acting Allowances as well as vacant positions that are now being filled.

Annual increase for Sec57 Managers were paid in October 2023, as the application was recently approved by the Bargaining Council.

5.4.2. Remuneration of councilors

The actual expenditure for the councilor's allowances amounted to R8.9 million compared with the year-to-date budget of R7.6 million, resulting in an **unfavorable** variance of R1.3 million.

The initial application for increases which aligned with the budget approvals was not approved. Then subsequently it was approved after the municipality re-applied for the increase with added motivations. The increase came after the budget processes and thus will be rectified during the adjustments budget process.

Annual increases and backpays were paid in October 2023 as the application was approved by the Bargaining Council.

5.4.3. Debt Impairment

The actual expenditure on debt impairment amounted to R49.630 million compared with the budget of R49.635 million, resulting a **favorable** variance of R4 thousand.

The variance is less than 5% and in line with the year-to-date budget.

5.4.4. Depreciation and asset impairment

The actual expenditure on the depreciation and asset impairment amounted to R146.8 million compared with the budget of R146.6 million, resulting in a **favorable** variance of R184 thousand.

The variance is less than 5% and in line with the year-to-date budget.

5.4.5. Interest paid.

The actual expenditure for interest paid amounted to R11.6 million compared with the year-to-date budget of R4.8 million, resulting in an **unfavorable** variance of R6.8 million.

The variance is as a result of Interest on overdue accounts as a result of unpaid invoices within the regulated period of 30 days.

5.4.6. Inventory consumed.

The actual expenditure for inventory consumed amounted to R101.8 million compared with the year-to-date budget of R85.6 million, resulting in an **unfavorable** variance of R16.2 million.

The municipality is intensifying the cost containment measures which will slow down the spending trend in the later part of the financial year. There has been the introduction of the Harding scheme in the uMgeni billing which will now see the expenditure on inventory consumed increase from anticipated.

5.4.7. Contracted Services

The expenditure for Contracted services amounted to R125.3 million, compared with a year-to-date budget of R92.2 million resulting in an **unfavorable** variance of R33 million.

The major contributing factors are responses to unforeseen emergencies that also have an environmental impact such as sewer spillages. Management is intensifying the cost containment measures which will slow down the spending in the later part of the financial year.

5.4.8. Transfers and subsidies

The expenditure for Transfers and subsidies amounted to R0, compared with a year-to-date budget of R5.3 million resulting in a favorable variance of R5.3 million.

The invoices for this financial year are not yet received, from the Entity by our Creditors Section.

5.4.9 Irrecoverable debts written off.

The expenditure for Irrecoverable debts written off amounted to R2 million owing from the various amnesty programs that are being implemented and will be catered for in the adjustments budget.

5.4.10. Other operating expenditure

The expenditure on other operation expenditure amounted to R151.7 million compared with the year-to-date budget of R74.6 million resulting in an unfavorable variance of R77 million.

This is owing to the increased electricity bill which was not commensurate to the year-to-date projections. The other portion of the variance is as a result of fuel price increase in the country, it has resulted in a drastic increase in our fuel expenditure. The municipality is strictly intensifying cost containment measures.

5.4.10. Other losses

The expenditure on other operation expenditure amounted to R26 thousand.

The expenditure relates to Inventory Gains and losses that were posted during Stock Count process; this will be budgeted for in the Adjustments Budget.

5.5 DEBTORS AGE ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS								
AS AT 29 FEBRUARY 2024								
CUSTOMER TYPE	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	R11 096 237,21	R7 059 380,02	R5 858 870,85	R5 637 910,86	R5 916 332,71	R7 764 045,10	R147 304 992,10	R190 637 768,85
Intergovernmental	R6 575 667,31	R2 683 239,76	R1 312 293,43	R1 279 822,58	R1 873 437,23	R1 230 334,75	R14 383 543,45	R29 338 338,51
Private Individual	R35 058 219,92	R30 172 291,78	R28 928 457,43	R31 909 676,11	R30 103 164,12	R24 679 980,13	R915 678 864,69	R1 096 530 654,16
Ugu District Municipality	-R158 847,26	-R114 421,38	R7 012,40	-R31 226,14	-R18 018,83	-R2 222,58	-R406 095,91	-R723 819,70
Total	R52 571 277,18	R39 800 490,18	R36 106 634,11	R38 796 183,41	R37 874 915,23	R33 672 137,40	R1 076 961 304,33	R1 315 782 941,82

The biggest contributor to the total debt is residential customers who equate to 83%, business is 15% of the total debt and departmental accounts are 2% to the total debt. It has also been noticed that some customers have opted to have boreholes in their properties, and some have installed storage facilities in their properties which then adversely affect the collections process as customers do not respond when disconnections and restrictions are physically done on the customers properties.

The collections for the current financial year are still affected by the major financial problems experienced by the most households and businesses. In addition, we still have a backlog in resolving system related issues and technical issues where we cannot correct customer accounts that are under dispute which then affects our collections adversely. The issue of unplanned water outages is also a big challenge as customers are refusing to pay their accounts. The basic charges were also increased in the current financial year after 4 years which has also added to the ever-growing debt owed by our customers.

The Debt Collectors have started working on the handed over accounts and it's still in the pre-legal stage. The reminders have been sent out and some of the customers have come forward and made arrangements to pay their accounts. The disconnections and restrictions are being implemented on accounts where there were no responses.

INTERGOVERNMENTAL AGE ANALYSIS									
AS AT 29 FEBRUARY 2024									
Account Category	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance	Comments December 2023
Dept of Education	R4 890,32	R4 761,14	R2 004,00	R1 407,23	R4 462,76	R1 397,26	R82 459,21	R101 381,92	These are closed accounts with interest and water availability. Notices issued for the 2 DOE Harding accounts.
Dept of Education(Section 20)	-R5 788,33	R7 163,84	R0,00	R0,00	R0,00	R0,00	R0,00	R1 375,51	
Dept of Education(Section 21)	R704 530,33	R561 120,14	R596 247,30	R729 513,84	R1 085 549,78	R560 318,30	R5 902 459,18	R10 139 738,87	Reminder notices sent and few schools came and promise that they will make payment as soon as they receive their allocation, some they have dispute and no water problems especially in rural schools.
Dept of Health	R881 362,80	R101 315,40	R81 119,72	R117 586,73	R59 857,66	-R95 903,22	R336 447,26	R1 481 786,35	Received R706 930.82 and we have sent aging that indicate long outstanding debt of which we are awaiting response from the department.
Dept of Higher Education and	R249 226,75	R512,15	R509,24	R506,33	R38,97	R0,00	-R180,00	R250 613,44	
Dept of Human Settlement	R4 746,16	R5 372,22	R5 347,28	R5 689,84	R5 669,19	R5 276,81	R194 519,24	R226 620,74	Received request for invoices form the department and the same has been shared with them. Awaiting confirmation of when payment will be made.
Dept of Public Works National	R895 492,71	R496 682,71	R166 948,09	R61 295,96	R47 478,26	R32 473,37	R2 381 432,54	R4 081 803,64	Regular payments are made and for long outstanding debt we have sent the aging for the most owing accounts and lots of accounts that are owing with long outstanding debt the department dispute ownership. We sent account history for the department to do reconciliation of accounts. We received payment amounting to R892 426.52
Dept of Public Works Provincia	R2 908,41	R1 895,92	R1 472,70	R1 952,42	R1 953,71	R1 465,38	R148 680,81	R160 329,35	Unable to get hold of the responsible departmental personnel and Cogta intervention requested but no assistant received yet.
Dept of Social Development	R10 074,88	R6 031,71	R31 042,35	R5 935,26	R5 823,98	R2 136,86	R132 254,08	R193 299,12	Vulamehlo accounts will be adjusted as there was no water and meters removed.
Dept of Sports and Recreation	R596,61	R0,00	R0,00	R0,00	R0,00	R0,00	-R5 499,13	-R4 902,52	
Dept of Transport	R133 167,31	R123 775,73	R186 102,42	R67 124,99	R10 277,29	R36 543,69	R164 296,66	R721 288,09	Transport properties were disconnected but there is no response.
Eskom	R1 137 685,60	R42 801,06	R36 004,39	R41 965,52	R37 401,13	R30 520,52	R1 545 953,83	R2 872 332,05	Received R13 033.03 from Eskom and other properties no payment received and they were previously disconnected and most of them are unoccupied.
Harry Gwala District Municipa	R386 801,31	R420 834,90	R7 357,65	R407 400,58	R422 550,31	R355 357,59	R131 240,54	R2 131 542,88	Statements together with aging was sent and HGDM requested accounts reconciliation. No payment received this month.
National Youth Development	R9 253,41	R84,05	R0,00	R0,00	R0,00	R0,00	R0,00	R9 337,46	
Ray Nkonyeni Municipality	R1 331 307,04	R292 616,68	R13 376,75	-R162 653,08	R92 194,33	R24 815,13	R974 802,33	R2 566 459,18	Regular payments are made for current debt and in the process of resolving billing dispute with other accounts. We received R1 148 189.17
SASSA	R14 507,62	R14 494,03	R14 404,39	R18 235,68	R18 287,44	R14 494,67	R637 672,98	R732 096,81	Settlement of capital amount was sent to the department and promised to make payment before the end of financial year.
South African Post Office	-R16 246,91	R426,30	R436,93	R706,70	R503,75	R1 035,32	R11 479,55	-R1 658,36	
Telkom SA	R17 504,71	R12 446,87	R6 577,55	R6 360,52	R6 411,26	R5 939,19	R67 088,73	R122 328,83	Vandalised and vacant properties, the disconnections were implemented with no positive response. Occupied properties paid R79 259.23
Transnet	R131 987,39	R64 692,77	R70 264,97	R116 884,74	R71 258,07	R250 149,62	R1 929 218,83	R2 634 456,39	Ownership disputed and vacant plot where we are unable to implement water restrictions.
Umdoni Local Municipality	R637 737,07	R524 731,33	R91 733,21	-R140 586,39	R3 171,50	R3 821,88	-R102 302,69	R1 018 305,91	Promised to make payment before end of March.
Umuziwabantu Municipality	R42 368,42	R0,00	R0,00	-R937,10	R0,00	R0,00	-R147 508,06	-R106 076,74	
Umzumbhe Municipality	R1 553,70	R1 480,81	R1 344,49	R1 432,81	R547,84	R492,38	-R972,43	R5 879,60	Sent age analysis and statements awaiting for response.
Grand Total	R6 575 667,31	R2 683 239,76	R1 312 293,43	R1 279 822,58	R1 873 437,23	R1 230 334,75	R14 383 543,45	R29 338 338,51	

5.6 Creditors Analysis

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	25 172	17 217	-	29 061	13 714	-	41 521	128 525	255 209	223 008
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	894
Trade Creditors	0700	23 662	12 675	25 272	3 736	210	(283)	93 034	56 484	214 790	298 477
Auditor General	0800	81	1 994	-	832	-	-	-	21	2 928	1 182
Other	0900	1 692	91	2 322	1 906	2 291	4 230	8 424	45 943	66 900	60 118
Total By Customer Type	1000	50 606	31 977	27 594	35 536	16 216	3 947	142 978	230 973	539 827	583 679

The municipality is unable to pay its creditors with 30 days due to financial difficulties. There is an existing payment arrangement between uMgeni and the Municipality for the bulk water debt to have the debt settled by 2025/26. This payment arrangement is currently being adhered to.

Cost containment mechanism is being implemented to reduce further commitments being made and ultimately increasing the creditors book.

5.7 CAPITAL EXPENDITURE

UGU DISTRICT MUNICIPALITY											
CAPITAL BUDGET: 29 FEBRUARY 2024											
PROJECT NAME	ORIGINAL BUDGET	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	OCT ACTUALS	NOV ACTUALS	DEC ACTUALS	JAN ACTUALS	FEB ACTUALS	YTD ACTUALS	YTD BUDGET
INTERNAL CAPEX											
Number of Ugu sites Implemented in line with the Long-Term C	R0,00	R0,00	R2 080 473,89	R967 523,35	R869 093,98	R612 796,42	R0,00	R1 529 516,29	R290 451,79	R7 328 535,12	R0,00
Number of ICT Facilities and Infrastructure Resource projects c	R0,00	R0,00	R291 913,32	R0,00	R0,00	R137 322,10	R297 845,00	R0,00	R0,00	R727 080,42	R0,00
M&E replacement		R374 139,85	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R374 139,85	R0,00
Fleet Management Services	R0,00						R8 666 863,44	R0,00	R0,00	R8 666 863,44	R0,00
Number of Ugu sites where maintenance is completed in line w	R0,00										
TOTAL INTERNAL CAPEX	R0,00	R374 139,85	R2 372 387,21	R967 523,35	R869 093,98	R750 118,52	R8 964 708,44	R1 529 516,29	R290 451,79	R17 096 618,83	R0,00
					R0,00						
PROJECT NAME	ORIGINAL BUDGET	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	OCT ACTUALS	NOV ACTUALS	DEC ACTUALS	JAN ACTUALS	FEB ACTUALS	YTD ACTUALS	YTD BUDGET
MIG											
Harding Weza Regional Bulk Water Supply(Dam)	R3 000 000,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R2 000 000,00
Umzimkhulu Bulk Water Augmentation scheme	R13 116 801,00	R0,00	R332 140,71	R1 331 794,76	R356 863,25	R0,00	R6 737 500,00	R0,00	R4 446 000,00	R13 204 298,72	R8 744 534,00
Msikaba and Surrounds Water Supply Scheme	R12 950 000,00	R0,00	R7 242 091,59	R4 209 854,87	R5 894 656,63	R5 021 791,72	R1 802 152,10	R0,00	R0,00	R24 170 546,91	R8 633 333,33
Umzinto Slum Clearance: Farm Isonti Low cost Housing Water and Sanitation Scheme											
Vulamehlo Cross-Border Water Scheme	R23 000 000,00	R0,00	R0,00	R2 293 968,48	R1 477 575,00	R2 401 266,91		R0,00	R0,00	R6 172 810,39	R15 333 333,33
KwaLembe Bulk Water Extension	R15 000 000,00	R0,00	R0,00	R307 864,39	R1 635 647,19			R0,00	R0,00	R1 943 511,58	R10 000 000,00
KwaLembe Bulk Water Extension	R13 615 549,00	R1 726 945,65	R0,00	R726 945,65	R1 105 657,04	R568 230,43	R1 911 396,09	R0,00	R992 071,89	R7 031 246,75	R9 077 032,67
Malangeni Low Cost Housing Project	R34 000 000,00	R0,00	R5 969 839,00	R5 200 357,84			R3 194 879,62	R1 358 793,28	R6 096 043,49	R21 819 913,23	R22 666 666,67
Masinenge/uVongo Sanitation Project	R10 500 000,00	R0,00	R0,00	R0,00				R0,00	R0,00	R0,00	R7 000 000,00
Margate Sewer Pipeline Replacement	R4 480 000,00	R0,00	R4 381 336,47	R0,00				R0,00	R0,00	R4 381 336,47	R2 986 666,67
Margate Sewer Pipeline Replacement	R18 000 000,00	R0,00	R3 569 820,65	R8 023 955,27	R7 991 591,61	R4 064 180,00	R7 498 056,04	R3 314 930,00	R11 895 841,38	R46 358 374,95	R12 000 000,00
Bhobhoyi / Mkholombe Sanitation	R22 900 000,00	R0,00	R1 553 924,00	R849 578,00	R1 049 000,00	R1 272 041,75		R3 617 136,30	R0,00	R8 341 680,05	R15 266 666,67
Park Rynie Sanitation	R15 500 000,00	R0,00	R694 486,36	R1 281 199,67	R1 739 706,29			R0,00	R0,00	R3 715 392,32	R10 333 333,33
Mabheleni East Water Project	R14 482 850,00	R0,00	R0,00	R295 000,00		R1 531 811,62		R0,00	R0,00	R1 826 811,62	R9 655 233,33
Mabheleni East Water Project	R14 520 850,00	R0,00	R603 200,00	R1 670 989,91	R142 550,00	R1 395 000,00		R0,00	R0,00	R3 811 497,68	R9 680 566,67
KWAMGAI AND SURROUNDS WATWER	R4 770 000,00	R0,00	R0,00	R0,00				R0,00	R0,00	R0,00	R3 180 000,00
Umzinto Slum Clearance: Farm Isonti Low cost Housing Water	R0,00						R1 200 000,00	R0,00	R0,00	R1 200 000,00	R0,00
TOTAL MIG	R219 836 050,00	R1 726 945,65	R24 346 838,78	R26 191 508,84	R19 757 599,82	R17 889 969,62	R22 343 983,85	R8 290 859,58	R23 429 956,76	R143 977 420,67	R146 557 366,67
PROJECT NAME	ORIGINAL BUDGET	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	OCT ACTUALS	NOV ACTUALS	DEC ACTUALS	JAN ACTUALS	FEB ACTUALS	YTD ACTUALS	YTD BUDGET
MUNICIPAL DISASTER RECOVERY GRANT	R85 156 200,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R56 770 800,00
TOTAL MUNICIPAL DISASTER RECOVERY GRANT	R85 156 200,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R56 770 800,00
PROJECT NAME	ORIGINAL BUDGET	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	OCT ACTUALS	NOV ACTUALS	DEC ACTUALS	JAN ACTUALS	FEB ACTUALS	YTD ACTUALS	YTD BUDGET
WSIG	R150 000 000,00	R0,00	R4 354 646,19	R22 706 083,41	R24 711 904,54	R2 056 008,91	R0,00	R0,00	R0,00	R53 828 643,05	R100 000 000,00
TOTAL WSIG	R150 000 000,00	R0,00	R4 354 646,19	R22 706 083,41	R24 711 904,54	R2 056 008,91	R0,00	R0,00	R0,00	R53 828 643,05	R100 000 000,00
TOTAL CAPITAL EXPENDITURE	R454 992 250,00	R2 101 085,50	R31 073 872,18	R49 865 115,60	R45 338 598,34	R20 696 097,05	R31 308 692,29	R9 820 375,87	R23 720 408,55	R214 902 682,55	R303 328 166,67

The above table gives details of the year to-date actual capital expenditure against the budget. The actual capital expenditure for the financial year to-date amounted to R214.9 million relating to **MIG, WSIG and INTERNAL FUNDED PROJECT**, against the year-to-date budget of R303.3 million, resulting in an **unfavorable** variance of R88.4 million.

Internally funded Capital Project are not budgeted for, this is as a result of expenditure incurred to the finalize the Oslo Beach building. The other portion relates to the replacement of ICT equipment that went out of warranty as well the purchase of service delivery vehicles.

5.7 INVESTMENT PORTFOLIO

UGU DISTRICT MUNICIPALITY									
INVESTMENT REGISTER: 29 FEBRUARY 2024									
NO	BANK NAME	ACCOUNT NUMBER	ACCOUNT TYPE	CLOSING BALANCE - 31 JANUARY 2024	MONTHLY CAPITAL INVESTMENT	MONTHLY CAPITAL WITHDRAWN	MONTHLY INTEREST EARNED	MONTHLY INTEREST WITHDRAWN	CLOSING BALANCE - 29 FEBRUARY 2024
1	FNB	74761972882	CAPITAL	R0,00					R0,00
			INT ACC-8.89%	R0,00					R0,00
2	FNB CALL	62228266335	CAPITAL	R146 175,42					R146 175,42
			INT -	R7 733,14			R980,37		R8 713,51
3	NEDBANK	7648552728	CAPITAL	R10 000 000,00		R10 000 000,00			R0,00
			INT ACC-9%	R145 479,45				R145 479,45	R0,00
4	STANDARD MIG CALL	058905324-041	MIG CALL STD	R966,38					R966,38
			INT-4.80%	R8 857,75			R37,47		R8 895,22
5	STANDARD	058905324-045	CAPITAL	R30 000 000,00		R30 000 000,00			R0,00
			INT-9.20%	R369 521,97				R369 521,97	R0,00
6	ABSA INVEST	2081188843 + 2081187889	CAPITAL	R5 000 000,00		R3 400 000,00			R1 600 000,00
			INT-9.53%	R109 726,03			R250 378,99	R109 726,03	R250 378,99
7	STD CALL	058905324-042	CAPITAL	R69 817,59	R5 000 000,00	R5 000 000,00			R69 817,59
			INT-9.20%	R101 797,21			R2 659,86		R104 457,07
8	GENERAL ACCOUNT	053299787	INTEREST-4.8%	796 473,15				679 300,77	117 172,38
			TOTAL	R46 756 548,09	R5 000 000,00	R48 400 000,00	R254 056,69	R1 304 028,22	R2 306 576,56

The municipality does not hold any long-term investments due to its negative cash flow position. The municipality is currently putting grant receipts into short term deposits until the funds are required to defray the related expenditures. The short-term deposit attracts better interest rates compared to the ordinary bank account.

5.8 TRANSFERS AND GRANTS RECEIPTS

UGU DISTRICT MUNICIPALITY									
GRANTS REGISTER 29 FEBRUARY 2024									
NO.	DETAILS	BALANCE AS AT 1 JULY 2023	TOTAL INCOME 29 FEBRUARY 2024	TOTAL EXP 29 FEBRUARY 2024	BALANCE AS AT FEBRUARY 2024	TOTAL % SPENT AS AT 29 FEBRUARY 2024	RESPONSIBLE PERSON	FUNDER/ SPONSOR	
A1	Finance Management Grant	R0,00	-R1 950 000,00	R1 378 469,78	-R571 530,22	70,69%	GM: TR	DPLG	
A2	Rural Transport Services	R0,00	-R2 859 000,00	R0,00	-R2 859 000,00	0,00%	GM: TR	DTRANSPORT	
A3	Expanded Public Works Programme	R0,00	-R3 606 000,00	R2 413 946,77	-R1 192 053,23	66,94%	OMM	PUBLIC WORKS	
A4	Water Services Infrastructure Grant	R0,00	-R60 000 000,00	R60 000 000,00	R0,00	100,00%	GM: WS	DPLG	
A5	Development Planning Shared Services	R0,00	R0,00	R0,00	R0,00	0,00%	OMM	COGTA	
A6	Shared Legal Services Grant	-R1 000 000,00	R0,00	R0,00	-R1 000 000,00	0,00%	OMM	COGTA	
A7	AWIP - St Helen's Rock Water Abstraction Pump System, Replacement, Refurb	R0,00	R0,00	R0,00	R0,00	0,00%	GM: WS	COGTA	
A8	Municipal Disaster Response Grant	R0,00	R0,00	R0,00	R0,00	0,00%	GM: WS/CS	DPLG	
A9	Ugu Transformative River Management Programme	-R70 888,32	-R1 500 000,00	R426 986,63	-R1 143 901,69	28,47%	GM: IED	EDTEA	
A10	Implementation of the Green and Smart Municipality (GSM) Project	R0,00	-R1 200 000,00	R0,00	-R1 200 000,00	0,00%			
A11	Water Acceleration - Water Refurbishment Umtamvuna System	-R302 175,97	R0,00	R0,00	-R302 175,97	0,00%	GM: WS	COGTA	
A12	Mig Projects	R0,00	-R249 000 000,00	R246 228 155,54	-R2 771 844,46	98,89%	GM: WS	DPLG	
A13	Equitable Shares	R0,00	-R472 563 000,00	R420 055 333,36	-R52 507 666,64	88,89%	GM: TR	DPLG	
	Total Unspent Grants /Subsidies	-R1 373 064,29	-R792 678 000,00	R730 502 892,08	-R63 548 172,21				

5.8.1. Transfers and Grants Receipts

The total grants received for the financial year to-date amounted to R792 678 000 as per the Table/ Schedule above, and the expenditure to-date is R730 502 892.08 which is 92.16%.

5.8.2. Transfers and Grants Expenditure

Grants are monitored monthly, and a grants register is communicated with management to ensure effective management.

5.8.3. Grants Expenditure

5.8.3.1. Finance Management Grant (FMG)

This grant is used to pay the salaries of finance management interns and other training programs related to municipal finance. The gazetted amount is R1 950 000 million, and as at the end of August an amount of R1 950 000 had been received. The expenditure for the financial year to-date amounted to R1 378 469.78. The spending of the Grant is 70.69%

5.8.3.2. Municipal Infrastructure Grant (MIG)

This grant is used to build new and refurbish the existing water and sanitation infrastructure.

The gazetted amount is R290 379 000, and as at the end of December an amount of R249 000 000 had been received and R246 228 155.54 was spent in February. The spending of the Grant is 98.89%

5.8.3.3. Water Services Infrastructure Grant (WSIG)

The gazetted amount is R 150 000 000 and as at the end of August the total amount of R60 000 000 had been received and R60 000 000 was spent in February. The spending of the Grant is 100%

5.8.3.4. Other grants

The gazette allocations for 2023/2024 are as follows:

- Expanded Public Works Programme gazetted amount R 3 819 000 and the expenditure as of 29 February is R2 413 946.77. We have received R3 606 000 from National Treasury. The spending of the Grant is 66.94%
- Rural Roads Asset Management Systems Grant gazetted amount R2 859 000, R2 859 000 was received in February. There is no expenditure incurred yet. The spending of the Grant is 0%

5.8.3.5 Municipal Disaster Recovery Grant

The grant will be utilized to assist the community in the area that are affected by the natural disaster.

The gazetted amount is R129 775 000, there is no allocation that is received by the municipality as at 29 February 2024, the expenditure to date is R0 as well as the percentage is 0%.

5.8.3.6 Implementation of the Green and Smart Municipality Project

This new Grant is aimed at employing technology to improve the energy efficiency and reduce CO₂ emission emanating from Ugu District Municipality buildings by employing solar energy technology and reducing the use of energy that is derived from fossil fuels. The ultimate objective is to achieve nearly zero energy buildings and incorporating energy efficient approach in municipal planning. The municipality received R1 200 000 in January no expenditure has been incurred yet.

5.9 SALARIES EXPENDITURE DETAILS

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		—	8 058	—	798	6 775	5 372	1 403	26%	8 058
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	416	—	—	—	278	(278)	-100%	416
Cellphone Allowance		—	742	—	4	30	495	(465)	-94%	742
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	2 192	—	244	2 125	1 461	663	45%	2 192
Sub Total - Councillors		—	11 409	—	1 046	8 930	7 606	1 324	17%	11 409
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages		—	5 162	—	12	82	3 442	(3 360)	-98%	5 162
Pension and UIF Contributions		—	—	—	2	12	—	12	#DIV/0!	—
Medical Aid Contributions		—	65	—	2	12	44	(32)	-73%	65
Overtime		—	—	—	5	9	—	9	#DIV/0!	—
Performance Bonus		—	—	—	—	108	—	108	#DIV/0!	—
Motor Vehicle Allowance		—	1 713	—	—	—	1 142	(1 142)	-100%	1 713
Cellphone Allowance		—	148	—	—	—	99	(99)	-100%	148
Housing Allowances		—	494	—	—	—	329	(329)	-100%	494
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment	2	—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	13	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		—	7 583	—	20	236	5 055	(4 819)	-95%	7 583
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		—	287 634	—	27 460	234 910	191 756	43 154	23%	287 634
Pension and UIF Contributions		—	43 309	—	4 800	37 311	28 873	8 438	29%	43 309
Medical Aid Contributions		—	20 372	—	1 953	14 730	13 581	1 149	8%	20 372
Overtime		—	7 532	—	7 004	37 776	5 021	32 755	652%	7 532
Performance Bonus		—	1 027	—	—	—	685	(685)	-100%	1 027
Motor Vehicle Allowance		—	8 646	—	1 027	7 791	5 764	2 027	35%	8 646
Cellphone Allowance		—	3 047	—	277	2 171	2 032	139	7%	3 047
Housing Allowances		—	1 760	—	121	976	1 173	(197)	-17%	1 760
Other benefits and allowances		—	9 522	—	1 213	25 397	6 348	19 049	300%	9 522
Payments in lieu of leave		—	2 013	—	400	3 619	1 342	2 277	170%	2 013
Long service awards		—	2 403	—	789	3 804	1 602	2 202	137%	2 403
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	15 000	—	369	2 611	10 000	(7 389)	-74%	15 000
Sub Total - Other Municipal Staff		—	402 264	—	45 414	371 096	268 176	102 920	38%	402 264
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		—	421 255	—	46 480	380 262	280 837	99 425	35%	421 255
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		—	—	—	—	—	—	—	—	—
Board Fees		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment	5	—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Executive members Board		—	—	—	—	—	—	—	—	—
% increase	2									
Senior Managers of Entities	4									
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		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment	2	—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities		—	—	—	—	—	—	—	—	—
% increase	4									
Other Staff 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		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities		—	—	—	—	—	—	—	—	—
% increase	4									
Total Municipal Entities		—	—	—	—	—	—	—	—	—
TOTAL SALARY, ALLOWANCES & BENEFITS		—	421 255	—	46 480	380 262	280 837	99 425	35%	421 255
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		—	409 846	—	45 434	371 333	273 231	98 102	36%	409 846

The above table details the salaries report as per the requirement of section 66 of the Municipal Finance Management Act 56 of 2003.

Which Says The accounting officer of a municipality must, in a format and for periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely-

- a) Salaries and wages
- b) Contributions for pensions and medical aid
- c) Travel, motor car, accommodation, subsistence, and other allowances
- d) Housing benefits and allowances
- e) Overtime payments
- f) Loans and advances
- g) Any other type of benefit or allowances related to staff.

5.10 LONG-TERM LOANS

UGU DISTRICT MUNICIPALITY										
LOANS REGISTER 29 FEBRUARY 2024										
DETAILS	PURPOSE OF THE LOAN	INTEREST %	REDEEMABLE	CLOSING BALANCE - 31 JANUARY 2024	CURRENT RECEIPTS	MONTHLY INTEREST CHARGED	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE -29 FEBRUARY 2024
Development Bank of SA	Refurbishment Of Sanitation Infrastructure- Phase2	5%	2024/03/31	R1 287 059,34		R3 245,18	R75 062,88			R1 287 059,34
Development Bank of SA	uMzimkhulu Augmentation - Infrastructure	5%	2029/06/30	R26 088 085,44		R103 227,58	R909 105,48	R103 227,58	R332 221,08	R25 755 864,36
			TOTAL	R27 375 144,78	R0,00	R106 472,76	R984 168,36	R103 227,58	R332 221,08	R27 042 923,70

5.10.1. External Loans

The loans are structured unsecured loans with various financial institutions. Current loan balance outstanding is R27 042 923.70 from DBSA. The municipality is still able to make repayments as and when they fall due.

The loans were taken for Sanitation refurbishment and for uMzimkhulu Augmentation at a very low rate of 5% since DBSA was subsidised by the Government to give the Municipalities loans. The Municipality took that opportunity to speed up their Service Delivery process as it was getting value for money at the lowest possible rates.

5.11 PERFORMANCE INDICATORS

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,5%	20,5%	0,0%	1,2%	1,7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		26,3%	27,5%	0,0%	20,0%	27,5%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	34,6%	115,4%	0,0%	37,3%	115,4%
Liquidity Ratio	Monetary Assets/Current Liabilities		1,2%	76,8%	0,0%	-6,1%	76,8%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		18,8%	0,0%	0,0%	0,0%	0,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
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		41,4%	31,8%	0,0%	43,4%	31,8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		8,1%	5,8%	0,0%	5,1%	5,8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19,5%	17,6%	0,0%	1,4%	1,4%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

1. Consumer debtors > 12 months old are excluded from current assets.
2. Material variances to be explained.

<u>Calculations</u>				
Financial liabilities	34 271	201 591	29 848	
Total Assets	3 979 861	4 758 089	4 303 324	4 758 089
Employee related costs	494 451	409 846	371 333	409 846
Repairs & Maintenance	97 100	74 615	44 052	74 615
Interest (finance charges)	7 208	7 222	11 641	7 222
Principal paid				
Depreciation	225 788	220 000		11 409
Operating expenditure	1 541 484	1 109 757	969 395	1 109 757
Total Capital Expenditure	8 426 057	454 992	23 720	214 903
Borrowed funding for capital				
Debt	733 251	1 000 732	640 533	1 000 732
Equity	2 789 439	3 634 808	3 203 393	3 634 808
Reserves and funds				
Borrowing	34 271	201 591	29 848	201 591
Current assets	337 443	1 016 449	341 063	1 016 449
Current liabilities	975 061	880 432	914 582	880 432
Monetary assets	11 905	676 102	(55 808)	676 102
Total Revenue (excluding capital transfers and contributions)	1 195 481	1 287 912	855 890	1 287 912
Transfers and subsidies - Operational	599 370			
Transfers and subsidies - capital (monetary allocations)	508 512	454 994	250 388	454 994
Debt service payments			(4 413)	(7 222)
Outstanding debtors (receivables)	224 435			
Annual services revenue	502 857	473 915	42 916	323 527
Cash + investments	11 905	676 102	(55 808)	676 102
Fixed operational expend. (monthly)				
Longstanding debtors outstanding	7 822	5 508	8 801	5 508
Longstanding debtors recovered				
Attorney collections				

The above table gives an overview of the financial indicators of the municipality for the period ended 29 February 2024.

5.11.1. Borrowing Management

The outstanding amount of the loan from DBSA is currently sitting at 1.2% for both Water and Sanitation infrastructure.

5.11.2. Liquidity

- Current Ratio: Current Assets: Current Liabilities, the Municipality is sitting at 0.37:1 which is lower than the norm of 2:1.
- Liquidity Ratio: Current Assets less Inventory: Current Liabilities, the Municipality is sitting at -0.06:1 which is lower than the norm of 1.5:1.
- Cash Coverage 0.91 days which is unfavorable which is lower than the norm of between 1 - 3 Months.

5.11.3. Revenue Management

The Municipality's average collection rate for the month of February 2024 is as follows: -

- To total debt: 58%
- To monthly billings: 68%

Kindly refer to paragraph 5.5 above.

6. MAIN TABLES

6.1 SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M08 February

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	—	—	—	—	—	—	—		—
Service charges	502 857	473 915	—	42 916	323 527	315 943	7 583	2%	473 915
Investment revenue	10 841	11 605	—	475	8 225	7 737	488	6%	11 605
Transfers and subsidies - Operational	599 370	753 907	—	601	476 782	502 605	(25 822)		753 907
Other own revenue	82 413	48 485	—	5 691	47 356	32 323	15 033	47%	—
Total Revenue (excluding capital transfers and contributions)	1 195 481	1 287 912	—	49 684	855 890	858 608	(2 718)	-0%	1 287 912
Employee costs	494 451	409 846	—	45 434	371 333	273 231	98 102		409 846
Remuneration of Councillors	11 878	11 409	—	1 046	8 930	7 606	1 324		11 409
Depreciation and amortisation	225 788	220 000	—	18 642	146 851	146 667	184		220 000
Interest	7 208	7 222	—	1 516	11 641	4 814	6 827		7 222
Inventory consumed and bulk purchases	143 547	128 408	—	17 897	101 899	85 606	16 293		128 408
Transfers and subsidies	21 650	8 000	—	—	—	5 333	(5 333)	-100%	8 000
Other expenditure	636 962	324 871	—	35 183	328 742	216 581	112 161	52%	324 871
Total Expenditure	1 541 484	1 109 757	—	119 719	969 395	739 838	229 557	31%	1 109 757
Surplus/(Deficit)	(346 003)	178 155	—	(70 035)	(113 505)	118 770	(232 275)	-196%	178 155
Transfers and subsidies - capital (monetary allocations)	508 512	454 994	—	28 990	250 388	303 330	(52 942)	-17%	454 994
Transfers and subsidies - capital (in-kind)	—	—	—	—	—	—	—		—
Surplus/(Deficit) after capital transfers & contributions	162 508	633 150	—	(41 046)	136 883	422 100	(285 217)	-68%	633 150
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—		—
Surplus/ (Deficit) for the year	162 508	633 150	—	(41 046)	136 883	422 100	(285 217)	-68%	633 150
Capital expenditure & funds sources									
Capital expenditure	2 413 591	454 992	—	23 720	214 903	303 328	(88 425)	-29%	454 992
Capital transfers recognised	681 240	454 992	—	23 430	197 806	303 328	(105 522)	-35%	454 992
Borrowing	—	—	—	—	—	—	—		—
Internally generated funds	7 744 817	—	—	290	17 096	—	17 096	#DIV/0!	—
Total sources of capital funds	8 426 057	454 992	—	23 720	214 903	303 328	(88 425)	-29%	454 992
Financial position									
Total current assets	337 443	1 016 449	—	—	341 063				1 016 449
Total non current assets	3 642 417	3 741 640	—	—	3 962 261				3 741 640
Total current liabilities	975 061	880 432	—	—	914 582				880 432
Total non current liabilities	52 837	242 849	—	—	48 414				242 849
Community wealth/Equity	2 789 439	3 634 808	—	—	3 203 393				3 634 808
Cash flows									
Net cash from (used) operating	8 061 708	880 582	—	(30 018)	206 737	247 412	40 675	16%	880 582
Net cash from (used) investing	602 959	(521 069)	—	(24 874)	(213 923)	(347 379)	(133 456)	38%	(521 069)
Net cash from (used) financing	—	—	—	—	—	—	—		—
Cash/cash equivalents at the month/year end	8 935 697	401 241	—	—	5 848	(58 239)	(64 087)	110%	372 547
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	58 681	34 391	34 566	38 379	37 421	31 337	166 076	906 266	1 307 118
Creditors Age Analysis									
Total Creditors	50 606	31 977	27 594	35 536	16 216	3 947	142 978	230 973	539 827

The above table provides a concise overview of the monthly actual, year to date actual of the operating expenditure, capital expenditure, and age analysis. The details are provided in tables below.

6.2 STATEMENT OF FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description		Ref	2022/23	Budget Year 2023/24							
R thousands			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue											
Exchange Revenue											
Service charges - Electricity			-	-	-	-	-	-	-		-
Service charges - Water			390 940	361 232	-	32 217	245 195	240 822	4 374	2%	361 232
Service charges - Waste Water Management			111 917	112 683	-	10 700	78 332	75 122	3 210	4%	112 683
Service charges - Waste management			-	-	-	-	-	-	-		-
Sale of Goods and Rendering of Services			2 218	-	-	1 209	2 768	-	2 768	#DIV/0!	-
Agency services			-	-	-	-	-	-	-		-
Interest			-	-	-	-	-	-	-		-
Interest earned from Receivables			56 741	37 768	-	4 336	42 378	25 179	17 199	68%	37 768
Interest from Current and Non Current Assets			10 841	11 605	-	475	8 225	7 737	488	6%	11 605
Dividends			-	-	-	-	-	-	-		-
Rent on Land			-	-	-	-	-	-	-		-
Rental from Fixed Assets			2 286	2 264	-	-	877	1 509	(632)	-42%	2 264
Licence and permits			-	-	-	-	-	-	-		-
Operational Revenue			15 805	8 453	-	147	1 333	5 636	(4 302)	-76%	8 453
Non-Exchange Revenue											
Property rates			-	-	-	-	-	-	-		-
Surcharges and Taxes			-	-	-	-	-	-	-		-
Fines, penalties and forfeits			-	-	-	-	-	-	-		-
Licence and permits			-	-	-	-	-	-	-		-
Transfers and subsidies - Operational			599 370	753 907	-	601	476 782	502 605	(25 822)	-5%	753 907
Interest			-	-	-	-	-	-	-		-
Fuel Levy			-	-	-	-	-	-	-		-
Operational Revenue			-	-	-	-	-	-	-		-
Gains on disposal of Assets			3 763	-	-	-	-	-	-		-
Other Gains			1 600	-	-	-	-	-	-		-
Discontinued Operations			-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)			1 195 481	1 287 912	-	49 684	855 890	858 608	(2 718)	0%	1 287 912
Expenditure By Type											
Employee related costs			494 451	409 846	-	45 434	371 333	273 231	98 102	36%	409 846
Remuneration of councillors			11 878	11 409	-	1 046	8 930	7 606	1 324	17%	11 409
Bulk purchases - electricity			-	-	-	-	-	-	-		-
Inventory consumed			143 547	128 408	-	17 897	101 899	85 606	16 293	19%	128 408
Debt impairment			-	74 453	-	6 204	49 630	49 635	(5)	0%	74 453
Depreciation and amortisation			225 788	220 000	-	18 642	146 851	146 667	184	0%	220 000
Interest			7 208	7 222	-	1 516	11 641	4 814	6 827	142%	7 222
Contracted services			304 489	138 443	-	10 760	125 357	92 295	33 062	36%	138 443
Transfers and subsidies			21 650	8 000	-	-	-	5 333	(5 333)	-100%	8 000
Irrecoverable debts written off			105 260	-	-	399	2 007	-	2 007	#DIV/0!	-
Operational costs			218 971	111 976	-	17 821	151 722	74 651	77 072	103%	111 976
Losses on Disposal of Assets			8 234	-	-	-	-	-	-		-
Other Losses			8	-	-	-	26	-	26	#DIV/0!	-
Total Expenditure			1 541 484	1 109 757	-	119 719	969 395	739 838	229 557	31%	1 109 757
Surplus/(Deficit)			(346 003)	178 155	-	(70 035)	(113 505)	118 770	(232 275)		178 155
Transfers and subsidies - capital (monetary allocations)			508 512	454 994	-	28 990	250 388	303 330	(52 942)	(0)	454 994
Transfers and subsidies - capital (in-kind)			-	-	-	-	-	-	-	(0)	-
Surplus/(Deficit) after capital transfers & contributions			162 508	633 150	-	(41 046)	136 883	422 100	(285 217)	(0)	633 150
Income Tax			-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax			162 508	633 150	-	(41 046)	136 883	422 100			633 150
Share of Surplus/Deficit attributable to Joint Venture			-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities			-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality			162 508	633 150	-	(41 046)	136 883	422 100			633 150
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-			-
Surplus/ (Deficit) for the year			162 508	633 150	-	(41 046)	136 883	422 100			633 150

This table provides an overview of the monthly actual, year to date actual and year to date Budget of Revenue by Source and Expenditure by type.

6.3 CAPITAL EXPENDITURE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-		-
Vote 3 - Internal Audit		-	-	-	-	-	-	-		-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-		-
Vote 6 - Public Safety		-	-	-	-	-	-	-		-
Vote 7 - Housing		-	-	-	-	-	-	-		-
Vote 8 - Health		-	-	-	-	-	-	-		-
Vote 9 - Planning and Development		-	-	-	-	-	-	-		-
Vote 10 - Road Transport		-	-	-	-	-	-	-		-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-		-
Vote 12 - Energy Sources		-	-	-	-	-	-	-		-
Vote 13 - Water Management		-	-	-	-	-	-	-		-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-		-
Vote 15 - Waste Management		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	16 722	#DIV/0!	-
Vote 2 - Finance and Administration		-	-	-	290	16 722	-	16 722	#DIV/0!	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-		-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-		-
Vote 6 - Public Safety		-	-	-	-	-	-	-		-
Vote 7 - Housing		-	-	-	-	-	-	-		-
Vote 8 - Health		-	-	-	-	-	-	-		-
Vote 9 - Planning and Development		-	-	-	-	(0)	-	(0)	#DIV/0!	-
Vote 10 - Road Transport		-	-	-	-	-	-	-		-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-		-
Vote 12 - Energy Sources		-	-	-	-	-	-	-		-
Vote 13 - Water Management		803 278	335 995	-	4 446	105 333	223 996	(118 664)	-53%	335 995
Vote 14 - Waste Water Management		1 610 313	118 998	-	18 984	92 848	79 332	13 516	17%	118 998
Vote 15 - Waste Management		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	2 413 591	454 992	-	23 720	214 903	303 328	(88 425)	-29%	454 992
Total Capital Expenditure		2 413 591	454 992	-	23 720	214 903	303 328	(88 425)	-29%	454 992
Capital Expenditure - Functional Classification										
Governance and administration		6 016 535	-	-	290	16 722	-	16 722	#DIV/0!	-
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		6 016 535	-	-	290	16 722	-	16 722	#DIV/0!	-
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	-	-	-	-	-	-		-
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		(4 069)	-	-	-	(0)	-	(0)	#DIV/0!	-
Planning and development		(4 069)	-	-	-	(0)	-	(0)	#DIV/0!	-
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		2 413 591	454 992	-	23 430	198 180	303 328	(105 148)	-35%	454 992
Energy sources		-	-	-	-	-	-	-		-
Water management		803 278	335 995	-	4 446	105 333	223 996	(118 664)	-53%	335 995
Waste water management		1 610 313	118 998	-	18 984	92 848	79 332	13 516	17%	118 998
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	8 426 057	454 992	-	23 720	214 903	303 328	(88 425)	-29%	454 992
Funded by:										
National Government		670 235	454 992	-	23 430	197 806	303 328	(105 522)	-35%	454 992
Provincial Government		11 005	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm		-	-	-	-	-	-	-		-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		681 240	454 992	-	23 430	197 806	303 328	(105 522)	-35%	454 992
Borrowing		-	-	-	-	-	-	-		-
Internally generated funds		7 744 817	-	-	290	17 096	-	17 096	#DIV/0!	-
Total Capital Funding	6	8 426 057	454 992	-	23 720	214 903	303 328	(88 425)	-29%	454 992

This above table provides an overview of actuals capital expenditure for the current month and for the financial year to-date. Except for the internally funded projects, the capital project of the municipality is funded from the MIG and the WSIG grants.

6.4 STATEMENT FINANCIAL POSITION

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		11 905	676 102	–	(55 808)	676 102
Trade and other receivables from exchange transactions		255 442	307 309	–	347 380	307 309
Receivables from non-exchange transactions		(41 709)	13 554	–	(41 709)	13 554
Current portion of non-current receivables		2 556	66	–	2 371	66
Inventory		16 475	14 068	–	18 035	14 068
VAT		92 451	5 350	–	68 528	5 350
Other current assets		324	–	–	2 265	–
Total current assets		337 443	1 016 449	–	341 063	1 016 449
Non current assets						
Investments		0	–	–	0	–
Investment property		28 000	34 244	–	28 000	34 244
Property, plant and equipment		3 599 812	3 699 329	–	3 920 605	3 699 329
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		6 783	2 559	–	4 855	2 559
Trade and other receivables from exchange transactions		8 101	–	–	9 079	–
Non-current receivables from non-exchange transactions		(279)	5 508	–	(279)	5 508
Other non-current assets		0	–	–	0	–
Total non current assets		3 642 417	3 741 640	–	3 962 261	3 741 640
TOTAL ASSETS		3 979 861	4 758 089	–	4 303 324	4 758 089
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		173 995	–	–	173 995	–
Consumer deposits		22 237	21 967	–	22 524	21 967
Trade and other payables from exchange transactions		505 042	779 897	–	351 238	779 897
Trade and other payables from non-exchange transactions		1 378	2 500	–	66 886	2 500
Provision		90 064	4 740	–	92 703	4 740
VAT		182 346	71 328	–	207 235	71 328
Other current liabilities		–	–	–	–	–
Total current liabilities		975 061	880 432	–	914 582	880 432
Non current liabilities						
Financial liabilities		34 271	201 591	–	29 848	201 591
Provision		–	24 514	–	–	24 514
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		18 566	16 744	–	18 566	16 744
Total non current liabilities		52 837	242 849	–	48 414	242 849
TOTAL LIABILITIES		1 027 898	1 123 281	–	962 996	1 123 281
NET ASSETS	2	2 951 962	3 634 808	–	3 340 328	3 634 808
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 789 439	3 634 808	–	3 203 393	3 634 808
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	2 789 439	3 634 808	–	3 203 393	3 634 808

The statement of financial position indicates the actual to-date of the assets and liabilities of the municipality for the period ended 31 January 2024.

PART 2 SUPPORTING SCHEDULES

1. DEBTORS ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS								
AS AT 29 FEBRUARY 2024								
CUSTOMER TYPE	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	R11 096 237,21	R7 059 380,02	R5 858 870,85	R5 637 910,86	R5 916 332,71	R7 764 045,10	R147 304 992,10	R190 637 768,85
Intergovernmental	R6 575 667,31	R2 683 239,76	R1 312 293,43	R1 279 822,58	R1 873 437,23	R1 230 334,75	R14 383 543,45	R29 338 338,51
Private Individual	R35 058 219,92	R30 172 291,78	R28 928 457,43	R31 909 676,11	R30 103 164,12	R24 679 980,13	R915 678 864,69	R1 096 530 654,16
Ugu District Municipality	-R158 847,26	-R114 421,38	R7 012,40	-R31 226,14	-R18 018,83	-R2 222,58	-R406 095,91	-R723 819,70
Total	R52 571 277,18	R39 800 490,18	R36 106 634,11	R38 796 183,41	R37 874 915,23	R33 672 137,40	R1 076 961 304,33	R1 315 782 941,82

Details on the consumer debtors are presented under revenue section report.

2. CREDITOR'S ANALYSIS

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	25 172	17 217	-	29 061	13 714	-	41 521	128 525	255 209	223 008
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	894
Trade Creditors	0700	23 662	12 675	25 272	3 736	210	(283)	93 034	56 484	214 790	298 477
Auditor General	0800	81	1 994	-	832	-	-	-	21	2 928	1 182
Other	0900	1 692	91	2 322	1 906	2 291	4 230	8 424	45 943	66 900	60 118
Total By Customer Type	1000	50 606	31 977	27 594	35 536	16 216	3 947	142 978	230 973	539 827	583 679

3. INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Interest Earned	Investment Top Up	Closing Balance
R thousands		Yrs/Months													
Municipality															
FNB	74761972882		CAPITAL							-					-
			INT ACC-8.85%							-					-
FNB CALL	62228266335		CAPITAL							146					146
			INT -							8					9
NEDBANK	7648552728		CAPITAL							10 000		10 000			-
			INT ACC-9%							145	145				-
STANDARD MIG CALL	058905324-041		MIG CALL STD							1					1
			INT-4.80%							9			0		9
STANDARD	058905324-045		CAPITAL							30 000		30 000			-
			INT-9.20%							370	370				-
ABSA INVEST	2081188843 + 2081187889		CAPITAL							5 000		3 400			1 600
			INT-9.53%							110	110		250		250
STD CALL	058905324-042		CAPITAL							70		5 000		5 000	70
			INT-9.20%							102			3		104
GENERAL ACCOUNT	053299787		INTEREST-4.8%							796	679				-
										-					117
										-					-
Municipality sub-total										46 757		48 400		5 000	2 307
Entities															-
															-
															-
															-
															-
Entities sub-total										-		-		-	-
TOTAL INVESTMENTS AND INTEREST	2									46 757		48 400		5 000	2 307

4. ALLOCATION AND GRANTS RECEIPTS AND EXPENDITURE

UGU DISTRICT MUNICIPALITY								
GRANTS REGISTER 29 FEBRUARY 2024								
NO.	DETAILS	BALANCE AS AT 1 JULY 2023	TOTAL INCOME 29 FEBRUARY 2024	TOTAL EXP 29 FEBRUARY 2024	BALANCE AS AT FEBRUARY 2024	TOTAL % SPENT AS AT 29 FEBRUARY 2024	RESPONSIBLE PERSON	FUNDER/ SPONSOR
A1	Finance Management Grant	R0,00	-R1 950 000,00	R1 378 469,78	-R571 530,22	70,69%	GM: TR	DPLG
A2	Rural Transport Services	R0,00	-R2 859 000,00	R0,00	-R2 859 000,00	0,00%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0,00	-R3 606 000,00	R2 413 946,77	-R1 192 053,23	66,94%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0,00	-R60 000 000,00	R60 000 000,00	R0,00	100,00%	GM: WS	DPLG
A5	Development Planning Shared Services	R0,00	R0,00	R0,00	R0,00	0,00%	OMM	COGTA
A6	Shared Legal Services Grant	-R1 000 000,00	R0,00	R0,00	-R1 000 000,00	0,00%	OMM	COGTA
A7	AWIP - St Helen's Rock Water Abstraction Pump System, Replacement, Refurbishment	R0,00	R0,00	R0,00	R0,00	0,00%	GM: WS	COGTA
A8	Municipal Disaster Response Grant	R0,00	R0,00	R0,00	R0,00	0,00%	GM: WS/CS	DPLG
A9	Ugu Transformative River Management Programme	-R70 888,32	-R1 500 000,00	R426 986,63	-R1 143 901,69	28,47%	GM: IED	EDTEA
A10	Implementation of the Green and Smart Municipality (GSM) Project	R0,00	-R1 200 000,00	R0,00	-R1 200 000,00	0,00%		
A11	Water Acceleration - Water Refurbishment Umtamvuna System	-R302 175,97	R0,00	R0,00	-R302 175,97	0,00%	GM: WS	COGTA
A12	Mig Projects	R0,00	-R249 000 000,00	R246 228 155,54	-R2 771 844,46	98,89%	GM: WS	DPLG
A13	Equitable Shares	R0,00	-R472 563 000,00	R420 055 333,36	-R52 507 666,64	88,89%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	-R1 373 064,29	-R792 678 000,00	R730 502 892,08	-R63 548 172,21			

5. COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		—	8 058	—	798	6 775	5 372	1 403	26%	8 058
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	416	—	—	—	278	(278)	-100%	416
Cellphone Allowance		—	742	—	4	30	495	(465)	-94%	742
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	2 192	—	244	2 125	1 451	663	45%	2 192
Sub Total - Councillors		—	11 409	—	1 046	8 930	7 606	1 324	17%	11 409
% increase	4	—	#DIV/0!	—	—	—	—	—	—	#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages		—	5 162	—	12	82	3 442	(3 360)	-98%	5 162
Pension and UIF Contributions		—	—	—	2	12	—	12	#DIV/0!	—
Medical Aid Contributions		—	65	—	2	12	44	(32)	-73%	65
Overtime		—	—	—	5	9	—	9	#DIV/0!	—
Performance Bonus		—	—	—	—	108	—	108	#DIV/0!	—
Motor Vehicle Allowance		—	1 713	—	—	—	1 142	(1 142)	-100%	1 713
Cellphone Allowance		—	148	—	—	—	99	(99)	-100%	148
Housing Allowances		—	494	—	—	—	329	(329)	-100%	494
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	13	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		—	7 583	—	20	236	5 055	(4 819)	-95%	7 583
% increase	4	—	#DIV/0!	—	—	—	—	—	—	#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		—	287 634	—	27 460	234 910	191 756	43 154	23%	287 634
Pension and UIF Contributions		—	43 309	—	4 800	37 311	28 873	8 438	29%	43 309
Medical Aid Contributions		—	20 372	—	1 953	14 730	13 581	1 149	8%	20 372
Overtime		—	7 532	—	7 004	37 776	5 021	32 755	652%	7 532
Performance Bonus		—	1 027	—	—	—	685	(685)	-100%	1 027
Motor Vehicle Allowance		—	8 646	—	1 027	5 764	2 027	3 565	35%	8 646
Cellphone Allowance		—	3 047	—	277	2 171	2 032	139	7%	3 047
Housing Allowances		—	1 760	—	121	976	1 173	(197)	-17%	1 760
Other benefits and allowances		—	9 522	—	1 213	25 397	6 348	19 049	300%	9 522
Payments in lieu of leave		—	2 013	—	400	3 619	1 342	2 277	170%	2 013
Long service awards		—	2 403	—	789	3 804	1 602	2 202	137%	2 403
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	15 000	—	369	2 611	10 000	(7 389)	-74%	15 000
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff		—	402 264	—	45 414	371 096	268 176	102 920	38%	402 264
% increase	4	—	#DIV/0!	—	—	—	—	—	—	#DIV/0!
Total Parent Municipality		—	421 255	—	46 480	380 262	280 837	99 425	35%	421 255
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		—	—	—	—	—	—	—	—	—
Board Fees		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Executive members Board		—	—	—	—	—	—	—	—	—
% increase	2	—	—	—	—	—	—	—	—	—
Senior Managers of Entities	4									
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		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities		—	—	—	—	—	—	—	—	—
% increase	4	—	—	—	—	—	—	—	—	—
Other Staff 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		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities		—	—	—	—	—	—	—	—	—
% increase	4	—	—	—	—	—	—	—	—	—
Total Municipal Entities		—	—	—	—	—	—	—	—	—
TOTAL SALARY, ALLOWANCES & BENEFITS		—	421 255	—	46 480	380 262	280 837	99 425	35%	421 255
% increase	4	—	#DIV/0!	—	—	—	—	—	—	#DIV/0!
TOTAL MANAGERS AND STAFF		—	409 846	—	45 434	371 333	273 231	98 102	36%	409 846

6. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M08 February

Description		Ref	2022/23	Budget Year 2023/24							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1									
Revenue											
Exchange Revenue											
Service charges - Electricity			-	-	-	-	-	-	-		-
Service charges - Water			-	-	-	-	-	-	-		-
Service charges - Waste Water Management			-	-	-	-	-	-	-		-
Service charges - Waste management			-	-	-	-	-	-	-		-
Sale of Goods and Rendering of Services			-	-	-	-	-	-	-		-
Agency services			-	-	-	-	-	-	-		-
Interest			-	-	-	-	-	-	-		-
Interest earned from Receivables			-	-	-	-	-	-	-		-
Interest earned from Current and Non Current Assets			-	-	-	-	-	-	-		-
Dividends			-	-	-	-	-	-	-		-
Rent on Land			-	-	-	-	-	-	-		-
Rental from Fixed Assets			-	-	-	-	-	-	-		-
Licence and permits			-	-	-	-	-	-	-		-
Operational Revenue			-	-	-	-	-	-	-		-
Non-Exchange Revenue											
Property rates			-	-	-	-	-	-	-		-
Surcharges and Taxes			-	-	-	-	-	-	-		-
Fines, penalties and forfeits			-	-	-	-	-	-	-		-
Licences or permits			-	-	-	-	-	-	-		-
Transfer and subsidies - Operational			-	-	-	-	-	-	-		-
Interest			-	-	-	-	-	-	-		-
Fuel Levy			-	-	-	-	-	-	-		-
Operational Revenue			-	-	-	-	-	-	-		-
Gains on disposal of Assets			-	-	-	-	-	-	-		-
Other Gains			-	-	-	-	-	-	-		-
Discontinued Operations			-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)			-	-	-	-	-	-	-		-
Expenditure By Type											
Employee related costs			-	-	-	-	-	-	-		-
Remuneration of councillors			-	-	-	-	-	-	-		-
Bulk purchases - electricity			-	-	-	-	-	-	-		-
Inventory consumed			-	-	-	-	-	-	-		-
Debt impairment			-	-	-	-	-	-	-		-
Depreciation and amortisation			-	-	-	-	-	-	-		-
Interest			-	-	-	-	-	-	-		-
Contracted services			-	-	-	-	-	-	-		-
Transfers and subsidies			-	-	-	-	-	-	-		-
Irrecoverable debts written off			-	-	-	-	-	-	-		-
Operational costs			-	-	-	-	-	-	-		-
Losses on disposal of Assets			-	-	-	-	-	-	-		-
Other Losses			-	-	-	-	-	-	-		-
Total Expenditure			-	-	-	-	-	-	-		-
Surplus/(Deficit)			-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations)			-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)			-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions			-	-	-	-	-	-	-		-
Income Tax			-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax			-	-	-	-	-	-	-		-

7. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M08 February

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Municipal Entity										
	0	-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Operating Revenue	1	-	-	-	-	-	-	-		-
Expenditure By Municipal Entity										
	0	-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Operating Expenditure	2	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-		-
Capital Expenditure By Municipal Entity										
	0	-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

8. CAPITAL PROGRAMME PERFORMANCE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-		-
Vote 3 - Internal Audit		-	-	-	-	-	-	-		-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-		-
Vote 6 - Public Safety		-	-	-	-	-	-	-		-
Vote 7 - Housing		-	-	-	-	-	-	-		-
Vote 8 - Health		-	-	-	-	-	-	-		-
Vote 9 - Planning and Development		-	-	-	-	-	-	-		-
Vote 10 - Road Transport		-	-	-	-	-	-	-		-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-		-
Vote 12 - Energy Sources		-	-	-	-	-	-	-		-
Vote 13 - Water Management		-	-	-	-	-	-	-		-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-		-
Vote 15 - Waste Management		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Finance and Administration		-	-	-	290	16 722	-	16 722	#DIV/0!	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-		-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-		-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-		-
Vote 6 - Public Safety		-	-	-	-	-	-	-		-
Vote 7 - Housing		-	-	-	-	-	-	-		-
Vote 8 - Health		-	-	-	-	-	-	-		-
Vote 9 - Planning and Development		-	-	-	-	(0)	-	(0)	#DIV/0!	-
Vote 10 - Road Transport		-	-	-	-	-	-	-		-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-		-
Vote 12 - Energy Sources		-	-	-	-	-	-	-		-
Vote 13 - Water Management		803 278	335 995	-	4 446	105 333	223 996	(118 664)	-53%	335 995
Vote 14 - Waste Water Management		1 610 313	118 998	-	18 984	92 848	79 332	13 516	17%	118 998
Vote 15 - Waste Management		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	2 413 591	454 992	-	23 720	214 903	303 328	(88 425)	-29%	454 992
Total Capital Expenditure		2 413 591	454 992	-	23 720	214 903	303 328	(88 425)	-29%	454 992
Capital Expenditure - Functional Classification										
Governance and administration		6 016 535	-	-	290	16 722	-	16 722	#DIV/0!	-
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		6 016 535	-	-	290	16 722	-	16 722	#DIV/0!	-
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	-	-	-	-	-	-		-
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		(4 069)	-	-	-	(0)	-	(0)	#DIV/0!	-
Planning and development		(4 069)	-	-	-	(0)	-	(0)	#DIV/0!	-
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		2 413 591	454 992	-	23 430	198 180	303 328	(105 148)	-35%	454 992
Energy sources		-	-	-	-	-	-	-		-
Water management		803 278	335 995	-	4 446	105 333	223 996	(118 664)	-53%	335 995
Waste water management		1 610 313	118 998	-	18 984	92 848	79 332	13 516	17%	118 998
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	8 426 057	454 992	-	23 720	214 903	303 328	(88 425)	-29%	454 992
Funded by:										
National Government		670 235	454 992	-	23 430	197 806	303 328	(105 522)	-35%	454 992
Provincial Government		11 005	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		-	-	-	-	-	-	-		-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations,		-	-	-	-	-	-	-		-
Higher Educ Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		681 240	454 992	-	23 430	197 806	303 328	(105 522)	-35%	454 992
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		7 744 817	-	-	290	17 096	-	17 096	#DIV/0!	-
Total Capital Funding		8 426 057	454 992	-	23 720	214 903	303 328	(88 425)	-29%	454 992

9. IN-YEAR REPORTS OF MUNICIPAL ENTITIES ATTACHED THE MUNICIPAL IN-YEAR REPORT

Please refer to the SCTIE Statement of Comprehensive Income below

10. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

Please refer to the signed quality certificate below