UGU DISTRICT MUNICIPALITY

CONSOLIDATED MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDED 31 March 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 31 March 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 31 March 2024 is detailed below. The monthly budget statement is divided into the following:

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5.1 MONTHLY BUDGET STATEMENT SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M09 March									
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									
Total Revenue (excluding capital transfers and contributions)	1,195,481	1,287,912	1,384,827	207,888	1,063,778	1,045,808	17,970	2%	1,384,827
Total Expenditure	1,541,484	1,109,757	826,043	104,362	1,073,757	619,532	454,225	73%	826,043
Surplus/(Deficit)	(346,003)	178,155	558,784	103,526	(9,979)	426,276	(436,255)	-102%	558,784
Total sources of capital funds	8,426,057	454,992	416,471	46,764	261,667	312,354	(50,686)	-16%	416,471

Table C1 above, reflects an actual monthly surplus of R103.5 million against the budgeted surplus of R426.2 million which is **unfavourable**. The year to date (YTD) actual is showing a deficit of R9.9 million against the YTD budget surplus of R426.2 million which resulted in an **unfavourable** variance of R436.2 million.

5.1.1. Revenue by source

The YTD actual for revenue is R1 063 billion compared to the YTD budget of R1 045 billion which translates to a variance of R17.9 million.

The total variance for Revenue is **favourable**, 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 R1 073 billion compared to the YTD budget of R619.5 million which translates to a variance of R454.2 million.

The total variance for Operating Expenditure is **unfavourable**, this variance was because of a reduction in budget which is due to a rigorous process to eliminate unnecessary expenditure to improve the Municipality's working capital. 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 R261.6 million compared to the YTD budget of R312.3 million which translates to a variance of R50.6 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 - M09 March

Description	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
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	502,857	473,915	499,395	40,338	363,865	377,546	(13,681)	-4%	499,395
Investment revenue	10,841	11,605	12,000	1,906	10,130	9,318	812	9%	12,000
Transfers and subsidies - Operational	599,370	753,907	799,488	158,071	634,853	603,558	31,295		799,488
Other own revenue	82,413	48,485	73,944	7,573	54,930	55,386	(456)	-1%	–
Total Revenue (excluding capital transfers and contributions)	1,195,481	1,287,912	1,384,827	207,888	1,063,778	1,045,808	17,970	2%	1,384,827
Employee costs	494,451	409,846	280,464	52,498	423,831	210,348	213,482		280,464
Remuneration of Councillors	11,878	11,409	13,693	1,050	9,980	10,270	(290)		13,693
Depreciation and amortisation	225,788	220,000	220,000	18,644	165,495	165,000	495		220,000
Interest	7,208	7,222	4,620	182	11,823	3,465	8,358		4,620
Inventory consumed and bulk purchases	143,547	128,408	61,680	3,304	105,203	46,260	58,943		61,680
Transfers and subsidies	21,650	8,000	–	–	–	–	–		–
Other expenditure	636,962	324,871	245,585	28,684	357,427	184,189	173,238	94%	245,585
Total Expenditure	1,541,484	1,109,757	826,043	104,362	1,073,757	619,532	454,225	73%	826,043
Surplus/(Deficit)	(346,003)	178,155	558,784	103,526	(9,979)	426,276	(436,255)	-102%	558,784
Transfers and subsidies - capital (monetary allocations)	508,512	454,994	374,000	90,224	340,612	283,830	56,782	20%	374,000
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	162,508	633,150	932,784	193,750	330,633	710,106	(379,473)	-53%	932,784
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	162,508	633,150	932,784	193,750	330,633	710,106	(379,473)	-53%	932,784
Capital expenditure & funds sources									
Capital expenditure	2,413,591	454,992	416,471	46,764	261,667	312,354	(50,686)	-16%	416,471
Capital transfers recognised	681,240	454,992	400,514	46,429	244,235	300,385	(56,150)	-19%	400,514
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	7,744,817	–	15,958	336	17,432	11,968	5,463	46%	15,958
Total sources of capital funds	8,426,057	454,992	416,471	46,764	261,667	312,354	(50,686)	-16%	416,471
Financial position									
Total current assets	337,443	1,016,449	1,033,105		472,153				1,033,105
Total non current assets	3,642,417	3,741,640	3,836,640		3,990,381				3,836,640
Total current liabilities	975,061	880,432	519,761		880,042				519,761
Total non current liabilities	52,837	242,849	195,955		48,414				195,955
Community wealth/Equity	2,789,439	3,634,808	4,162,366		3,203,393				4,162,366
Cash flows									
Net cash from (used) operating	8,061,708	880,582	710,506	470,282	2,962,932	534,554	(2,428,378)	-454%	710,506
Net cash from (used) investing	602,959	(521,069)	(444,121)	–	–	332,869	332,869	100%	#REF!
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	8,935,697	401,241	279,472	–	3,264,845	880,509	(2,384,336)	-271%	#REF!
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	53,983	37,740	35,204	33,946	37,083	36,288	170,063	919,163	1,323,470
Creditors Age Analysis									
Total Creditors	20,304	37,657	4,958	29,550	34,225	15,300	141,678	224,456	508,129

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) - M09 March

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	379,395	30,778	275,974	287,546	(11,572)	-4%	379,395
Service charges - Waste Water Management		111,917	112,683	120,000	9,560	87,892	90,000	(2,108)	-2%	120,000
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		2,218	–	2,843	173	2,941	2,133	808	38%	2,843
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		56,741	37,768	67,000	7,285	49,663	50,177	(514)	-1%	67,000
Interest from Current and Non Current Assets		10,841	11,605	12,000	1,906	10,130	9,318	812	9%	12,000
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2,286	2,264	1,737	(5)	872	1,302	(430)	-33%	1,737
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		15,805	8,453	2,364	120	1,454	1,773	(320)	-18%	2,364
Non-Exchange Revenue								–		
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		599,370	753,907	799,488	158,071	634,853	603,558	31,295	5%	799,488
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	1,384,827	207,888	1,063,778	1,045,808	17,970	2%	1,384,827

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 year to date (YTD) actual - Water amounted to R275.9 million compared with the year-to-date budget of R287.5 million which resulted in a favorable variance of R11.5 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 year to date (YTD) actual - Sanitation amounted to R87.9 million compared with the year-to-date budget of R90 million which resulted in the unfavorable variance of R2.1 million.

The revenue is generated from sanitation 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.

5.3.1.3. Rental of facilities

Revenue from rental of facilities year to date (YTD) actual amounted to R872 thousand compared with the year-to-date budget of R1 302 million which resulted in an unfavourable variance of R430 thousand.

This variance is due to slower than anticipated rentals from the Sports and Leisure center.

5.3.1.4. Interest earned-external investments.

Interest earned on external investments year to date (YTD) actual amounted to R10.1 million compared with the year-to-date budget of R9.3 million, resulting in a **favourable** variance of R812 thousand. The

5.3.1.5. Interest earned-outstanding debtors.

Interest earned on outstanding debtors' year to date (YTD) actual amounts to R49.7 million compared with the year-to-date budget of R50.1 million, resulting in an **unfavourable** variance of R514 thousand.

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

5.3.1.6. Transfers and subsidies

Transfers and subsides recognised operational year to date (YTD) actual amounted to R634 million compared with the year to-date budget of R603 million, resulting in a **favourable** variance of R31.3 million.

The municipality has received the third trench of its biggest grant Equitable Share in March 2024, which will be utilised in the fourth quarter.

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 actual on Other Revenue amounted to R1.4 million compared with the year-to-date budget of R1.8 million, resulting in an **unfavourable** variance of R320 thousand.

The revenue recognised is generated on ad hoc basis as per the requests that are received in a particular month. To date the Municipality has seen 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) - M09 March

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
Expenditure By Type										
Employee related costs		494,451	409,846	280,464	52,498	423,831	210,348	213,482	101%	280,464
Remuneration of councillors		11,878	11,409	13,693	1,050	9,980	10,270	(290)	-3%	13,693
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		143,547	128,408	61,680	3,304	105,203	46,260	58,943	127%	61,680
Debt impairment		–	74,453	27,226	6,204	55,834	20,420	35,414	173%	27,226
Depreciation and amortisation		225,788	220,000	220,000	18,644	165,495	165,000	495	0%	220,000
Interest		7,208	7,222	4,620	182	11,823	3,465	8,358	241%	4,620
Contracted services		304,489	138,443	123,864	11,800	137,157	92,898	44,259	48%	123,864
Transfers and subsidies		21,650	8,000	–	–	–	–	–		–
Irrecoverable debts written off		105,260	–	–	271	2,277	–	2,277	0%	–
Operational costs		218,971	111,976	94,495	10,410	162,132	70,871	91,261	129%	94,495
Losses on Disposal of Assets		8,234	–	–	–	–	–	–		–
Other Losses		8	–	–	–	–	–	–		–
Total Expenditure		1,541,484	1,109,757	826,043	104,362	1,073,731	619,532	454,199	73%	826,043

5.4.1. Employee related costs

The expenditure on the year to date (YTD) actual employee costs amounted to R423.8 million compared with the year-to-date budget of R210.3 million, resulting in an **unfavorable** variance of R213 million.

The variance is because 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 year to date (YTD) actual councilor's allowances amounted to R9.98 million compared with the year-to-date budget of R10.3 million, resulting in a **favorable** variance of R290 thousand. This variance is in with projections.

5.4.3. Debt Impairment

The year to date (YTD) actual expenditure on debt impairment amounted to R46.3 million compared with the year-to-date budgeted amount of R20.4 million, resulting an **unfavorable** variance of R35.4 million.

In line with slow collections, it is prudent to the see an escalating provision for debt impairment.

5.4.4. Depreciation and asset impairment

The year to date (YTD) actual expenditure on the depreciation and asset impairment amounted to R165.5 million compared with the budget of R165 million, resulting in an **unfavorable** variance of R495 thousand.

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

5.4.5. Interest paid.

The year to date (YTD) actual expenditure for interest paid amounted to R11.8 million compared with the year-to-date budget of R3.5 million, resulting in an **unfavorable** variance of R8.4 million.

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

5.4.6. Inventory consumed.

The year to date (YTD) actual expenditure for inventory consumed amounted to R105.2 million compared with the year-to-date budget of R46.3 million, resulting in an **unfavorable** variance of R58.9 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 year to date (YTD) actual expenditure for Contracted services amounted to R137.2 million, compared with a year-to-date budget of R92.9 million resulting in an **unfavorable** variance of R44.3 million.

The major contributing factors are responses to unforeseen emergencies that also have an environmental impact such as sewer spillages. These are classified as unavoidable and unforeseen expenditure.

5.4.8 Irrecoverable debts written off.

The year to date (YTD) actual expenditure for Irrecoverable debts written off amounted to R2.3 million owing from the various amnesty programs that are being implemented.

The irrecoverable debt written off emanates from the amnesty programs that are currently on offer, the budget for these could not be reliably estimated.

5.4.9. Other operating expenditure

The year to date (YTD) actual expenditure on other operational expenditure amounted to R162.1 million compared with the year-to-date budget of R70.9 million resulting in an unfavorable variance of R91.3 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 because of fuel price increase in the country, it has resulted in a drastic increase in the Municipality's fuel expenditure. The municipality is strictly intensifying cost containment measures.

5.5 DEBTORS AGE ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS AS AT 31 MARCH 2024								
CUSTOMER TYPE	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	R11 183 387,13	R6 705 018,90	R5 637 165,29	R5 365 889,01	R5 313 407,88	R5 732 269,08	R151 927 368,50	R191 864 499,79
Intergovernmental	R5 190 232,18	R3 115 368,10	R1 504 198,21	R1 131 023,16	R1 251 286,19	R1 785 772,46	R15 109 793,60	R29 087 673,90
Private Individual	R37 946 669,92	R28 351 540,61	R28 510 558,39	R27 600 850,01	R30 999 644,37	R29 296 662,37	R929 341 140,26	R1 112 047065,48
Ugu District Municipality	-R125 386,97	-R190 755,48	-R121 922,49	-R16 636,50	-R44 564,38	-R37 824,04	-R37 824,04	-R987 294,80
Total	R54 194 895,80	R37 981 172,14	R35 529 999,40	R34 081 125,68	R37 519 774,06	R36 776 879,87	R1 095 928 097,42	R1 332 011 944,37

The biggest contributor to the total debt is residential customers who equate to 84%, business is 14% 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 pandemic that negatively affected most businesses and private individuals' income. 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.

INTERGOVENMENTAL DEBT AGE ANALYSIS AS AT 31 MARCH 2024									
Organ of state/ Municipality/ Department	**0-30**	**31-60**	**61-90**	**91-120**	**121-150**	**151-180**	**181+**	**Balance**	**Comments March 2024**
Dept of Education	5,455.07	4,497.14	4,761.14	2,004.00	1,407.23	4,462.76	83,856.47	106,443.81	These are closed accounts with interest and water availabilty. The disconnection lists has been issue for the 2 DOE Harding accounts.
Dept of Education(Section 20)	11,130.45	-1,202.76	7,163.84	-	-	-	0.00	17,091.53	Received R11 957.24 from the invoices sent to the department.
Dept of Education(Section 21)	779,226.33	612,302.78	553,851.98	593,074.27	733,215.22	1,056,773.01	6,347,692.03	10,676,135.62	Restrictions list issued targeted urban school where there is un interrupted supplies.
Dept of Health	819,362.33	35,075.39	78,939.37	78,077.74	117,586.73	59,857.66	292,250.11	1,481,149.33	We have received R931 299.80 and we have issued notices to 6 accounts with long outstanding debt.
Dept of Higher Education and Training	256,938.72	716.33	512.15	509.24	506.33	38.97	-180.00	259,041.74	
Dept of Human Settlement	6,492.92	4,746.16	5,372.22	5,347.28	5,689.84	5,669.19	171,458.65	204,776.26	Received request for invoices from the department and the same has been shared wih them. Awaiting confirmation of when payment will be made. The major debts is for vacant plot with about 19 accounts
Dept of Public Works National	901,976.50	190,993.52	117,318.85	105,173.73	36,783.20	47,324.04	2,418,358.77	3,817,928.61	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. A payment of R836 145.87 and a responsible official is busy reconciling accounts with outstanding debts.
Dept of Public Works Provincial	3,127.49	2,908.41	1,895.92	1,472.70	1,952.42	1,953.71	150,146.19	163,456.84	Unable to get hold of the responsible departmental personel and Cogta intervention requested but no assistant received yet.
Dept of Social Development	29,896.65	10,074.88	6,031.71	31,042.35	5,935.26	5,823.98	83,229.67	172,034.50	Vulamehlo accounts will be adjusted as there was no water and meters removed.
Dept of Sports and Recreation	1,134.44	-	-	-	-	-	-5,499.13	-4,364.69	
Dept of Transport	17,786.58	112,813.80	106,940.71	169,706.65	51,208.77	10,115.61	200,599.53	669,171.65	Transport properties were disconnected but there is no response. To check whether the meter are not faulty.
Eskom	136,587.37	1,137,674.72	41,094.03	33,864.55	40,611.78	35,652.66	1,523,553.23	2,949,038.34	Received R61 059.55 notices were issued and restrictions will be implemented. There are challenges with restrction and we requested special workman attend to technical issues.
Harry Gwala District Municipality	429,859.64	386,801.31	420,834.90	7,357.65	407,400.58	365,141.59	130,529.60	2,147,925.27	Received R 43 477.25 from the municipality and we are unable to restrict services as the access to premises are within their control.
National Youth Development Agency	9,274.91	84.53	-	-	-	-	0.00	9,359.44	
Ray Nkonyeni Municipality	1,340,323.51	360,178.86	66,717.39	10,371.06	-162,451.81	92,779.42	1,026,981.91	2,734,900.34	We have received R1 208 962.83 and we further engaging with officials at RNM as to how to resolved the outstanding matters.
SASSA	14,724.12	14,507.62	14,494.03	14,404.39	18,235.68	18,287.44	652,167.65	746,820.93	Payment not received as promised, restriction notice issued.
South African Post Office	10,583.32	6,994.60	439.04	436.93	706.70	503.75	12,514.87	32,179.21	Received R54 187.49
Telkom SA	19,764.90	7,306.93	6,402.17	6,346.89	6,360.52	6,411.26	73,826.21	126,418.88	Vandalised and vacant propeties, the disconnections were implemented with no positive response. The major contributor of the debt are 3 accounts and notices were issued where needs be meters will be installed or change the slowflows

INTERGOVENMENTAL DEBT AGE ANALYSIS AS AT 31 MARCH 2024									
Organ of state/ Municipality/ Department	**0-30**	**31-60**	**61-90**	**91-120**	**121-150**	**151-180**	**181+**	**Balance**	**Comments March 2024**
Transnet	68,802.59	131,987.39	64,692.77	70,264.97	116,884.74	71,258.07	2,179,368.45	2,703,258.98	There are 20 accounts and Ownership disputed and 6 vacant plot, we are unable to implement water restrictions as there are no meters, properties are either unoccuppied, vandalised or demolished.
Umdoni Local Municipality	279,745.95	95,352.79	5,255.18	224.27	- 131,641.41	3,171.50	- 85,736.62	166,371.66	Received R1 156 420
Umuziwabantu Municipality	47,504.04	-	-	-	- 538.40	-	- 144,843.93	- 97,878.29	
Umzumbe Municipality	534.35	1,553.70	1,480.81	1,344.49	1,432.81	547.84	- 480.05	6,413.95	Sent age analysis and statements were sent to the municipality and no response has been received since.
Grand Total	**5,190,232.18**	**3,115,368.10**	**1,504,198.21**	**1,131,023.16**	**1,251,286.19**	**1,785,772.46**	**15,109,793.60**	**29,087,673.90**	

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 planned to pay their accounts. The disconnections and restrictions are being implemented on accounts where there were no responses. The below table reflects the progress to date.

Allocation					
	Ubac	MaxProf	Ducharme	Pholela	Totals
Number of accounts	8 075	8 185	7 973	7 754	31 987
Value	R286 840 478.67	R273 376 284.56	R362 192 105.65	R262 318 966.46	R1 184 727 835.33

Total collections to date					
	Ubac	MaxProf	Ducharme	Pholela	Totals
Nov	R1 273 161.70	R1 241 010.83	R578 109.03	R1 927 941.85	R5 020 223.41
Dec	R1 046 549.10	R2 291 487.90	R603 772.74	R1 606 131.46	R5 547 941.20
Jan	R1 057 551.60	R2 250 392.60	R769 383.22	R1 794 334.62	R5 871 662.04
Feb	R1 220 276.23	R3 040 863.20	R1 035 967.56	R1 512 089.13	R6 809 196.12
Mar	R1 396 994.15	R3 059 978.64	R1 216 736.98	R1 832 353.97	R7 506 063.74
	R5 994 532.78	R11 883 733.17	R4 203 969.53	R8 672 851.03	R30 755 086.51

Total account paid in full as at 31 March 2024					
	Ubac	MaxProf	Ducharme	Pholela	Totals
Mar	70	154	32	105	361

5.6 CREDITORS ANALYSIS

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description R thousands	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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	11,066	25,172	–	17,217	29,061	13,714	45,886	117,022	259,138	223,008
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	894
Trade Creditors	0700	7,760	10,370	2,659	10,511	2,758	(653)	83,543	61,013	177,961	298,477
Auditor General	0800	487	–	1,826	–	–	–	–	21	2,334	1,182
Other	0900	991	2,114	472	1,822	2,407	2,240	12,249	46,400	68,695	60,118
Total By Customer Type	1000	20,304	37,657	4,958	29,550	34,225	15,300	141,678	224,456	508,129	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.

5.7 CAPITAL EXPENDITURE

UGU DISTRICT MUNICIPALITY
CAPITAL BUDGET: 31 MARCH 2024

PROJECT NAME	ORIGINAL BUDGET	ADJUSTMENTS BUDGET	JAN ACTUALS	FEB ACTUALS	MARCH ACTUALS	YTD ACTUALS	YTD BUDGET
INTERNAL CAPEX							
Number of Ugu sites Implemented in line with the Long-Term Office Accommodation Plan	R0.00	R6,055,146.00	R1,529,516.29	R290,451.79	R0.00	R7,328,535.12	R4,541,359.50
Number of ICT Facilities and Infrastructure Resource projects commissioned.	R0.00	R1,231,573.00	R0.00	R0.00	R335,502.90	R1,062,583.32	R923,679.75
M&E replacement	R0.00	R0.00	R0.00	R0.00	R0.00	R374,139.85	R0.00
Fleet Management Services	R0.00	R8,666,863.00	R0.00	R0.00	R0.00	R8,666,863.44	R6,500,147.25
Number of Ugu sites where maintenance is completed in line with the Long-Term Building Maintena	R0.00	R4,258.00					
TOTAL INTERNAL CAPEX	**R0.00**	**R15,957,840.00**	**R1,529,516.29**	**R290,451.79**	**R335,502.90**	**R17,432,121.73**	**R11,968,380.00**
PROJECT NAME	**ORIGINAL BUDGET**	**ADJUSTMENTS BUDGET**	**JAN ACTUALS**	**FEB ACTUALS**	**MARCH 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
Umzimkhulu Bulk Water Augmentation scheme	R13,116,801.00	R19,770,839.00	R0.00	R4,446,000.00	R2,443,838.59	R15,648,137.31	R14,828,129.25
Msikaba and Surrounds Water Supply Scheme	R12,950,000.00	R29,915,650.00	R0.00	R0.00	R1,547,418.13	R25,717,965.04	R22,436,737.50
Umzinto Slum Clearance: Farm Isonti Low cost Housing Water and Sanitation Scheme		R1,380,000.00			R0.00	R0.00	R1,035,000.00
Vulamehlo Cross-Border Water Scheme	R23,000,000.00	R13,800,000.00	R0.00	R0.00	R111,988.96	R6,284,799.35	R10,350,000.00
KwaLembe Bulk Water Extension	R15,000,000.00	R2,943,512.00	R0.00	R0.00	R0.00	R1,943,511.58	R2,207,634.00
KwaLembe Bulk Water Extension	R13,615,549.00	R9,716,549.00	R0.00	R992,071.89	R0.00	R7,031,246.75	R7,287,411.75
Malangeni Low Cost Housing Project	R34,000,000.00	R34,000,000.00	R1,358,793.28	R6,096,043.49	R2,174,244.31	R23,994,157.54	R25,500,000.00
Masinenge/uVongo Sanitation Project	R10,500,000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Margate Sewer Pipeline Replacement	R4,480,000.00	R4,381,336.00	R0.00	R0.00	R0.00	R4,381,336.47	R3,286,002.00
Margate Sewer Pipeline Replacement	R18,000,000.00	R52,041,640.00	R3,314,930.00	R11,895,841.38	R1,664,479.11	R48,022,854.06	R39,031,230.00
Bhobhoyi / Mkholombe Sanitation	R22,900,000.00	R26,942,690.00	R3,617,136.30	R0.00	R3,660,033.31	R12,001,713.36	R20,207,017.50
Park Rynie Sanitation	R15,500,000.00	R6,300,000.00	R0.00	R0.00	R0.00	R3,715,392.32	R4,725,000.00
Mabheleni East Water Project	R14,482,850.00	R2,828,812.00	R0.00	R0.00	R0.00	R1,826,811.62	R2,121,609.00
Mabheleni East Water Project	R14,520,850.00	R8,712,510.00	R0.00	R0.00	R81,881.27	R3,893,621.18	R6,534,382.50
KWAMGAI AND SURROUNDS WATWER	R4,770,000.00	R3,390,000.00	R0.00	R0.00	R0.00	R0.00	R2,542,500.00
Umzinto Slum Clearance: Farm Isonti Low cost Housing Water and Sanitation Scheme	R0.00		R0.00	R0.00	R0.00	R1,200,000.00	R0.00
TOTAL MIG	**R219,836,050.00**	**R216,123,538.00**	**R8,290,859.58**	**R23,429,956.76**	**R11,683,883.68**	**R155,661,546.58**	**R162,092,653.50**
PROJECT NAME	**ORIGINAL BUDGET**	**ADJUSTMENTS BUDGET**	**JAN ACTUALS**	**FEB ACTUALS**	**MARCH ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**
MUNICIPAL DISASTER RECOVERY GRANT	R85,156,200.00	R85,156,200.00	R0.00	R0.00	R0.00	R0.00	R63,867,150.00
TOTAL MUNICIPAL DISASTER RECOVERY GRANT	**R85,156,200.00**	**R85,156,200.00**	**R0.00**	**R0.00**	**R0.00**	**R0.00**	**R63,867,150.00**
PROJECT NAME	**ORIGINAL BUDGET**	**ADJUSTMENTS BUDGET**	**JAN ACTUALS**	**FEB ACTUALS**	**MARCH ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**
MUNICIPAL DISASTER RESPONSE GRANT (MDRG)		R9,950,000.00					
TOTAL MUNICIPAL DISASTER RESPONSE GRANT		**R9,950,000.00**					**R7,462,500.00**
PROJECT NAME	**ORIGINAL BUDGET**	**ADJUSTMENTS BUDGET**	**JAN ACTUALS**	**FEB ACTUALS**	**MARCH ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**
WSIG	R150,000,000.00	R89,283,797.00	R0.00	R0.00	R34,745,071.21	R88,573,714.26	R66,962,847.75
TOTAL WSIG	**R150,000,000.00**	**R89,283,797.00**	**R0.00**	**R0.00**	**R34,745,071.21**	**R88,573,714.26**	**R66,962,847.75**
TOTAL CAPITAL EXPENDITURE	**R454,992,250.00**	**R416,471,375.00**	**R9,820,375.87**	**R23,720,408.55**	**R46,764,457.79**	**R261,667,382.57**	**R312,353,531.25**

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 R261.6 million relating to MIG, WSIG and INTERNAL FUNDED PROJECT, against the year-to-date budget of R312.3 million, resulting in an unfavorable variance of R50.7 million.

Internally funded Capital Project are not budgeted for as per the Provincial Treasury. The Oslo Beach Phase 3 was treated as an emergency hence it incurred. The other portion relates to the replacement of ICT equipment that went out of warranty as well as the purchase of service delivery vehicles.

5.7 INVESTMENT PORTFOLIO

UGU DISTRICT MUNICIPALITY INVESTMENT REGISTER: 31 MARCH 2024									
NO	BANK NAME	ACCOUNT NUMBER	ACCOUNT TYPE	CLOSING BALANCE - 29 FEBRUARY 2024	MONTHLY CAPITAL INVESTMENT	MONTHLY CAPITAL WITHDRAWN	MONTHLY INTEREST EARNED	MONTHLY INTEREST WITHDRAWN	CLOSING BALANCE - 31 MARCH 2024
1	FNB	74761972882	CAPITAL	R0.00	R1 000 000.00	R0.00			R1 000 000.00
			INT ACC-8.74%	R0.00		R0.00	R5 028.49	R0.00	R5 028.49
2	FNB CALL	62228266335	CAPITAL	R146 175.42	R8 713.51				R154 888.93
			INT -	R8 713.51		-R8 713.51	R922.97		R922.97
3	NEDBANK	7648552728	CAPITAL	R0.00		R0.00			R0.00
			INT ACC-9%	R0.00				R0.00	R0.00
4	STANDARD MIG CALL	058905324-041	MIG CALL STD	R966.38	R8 895.22				R9 861.60
			INT-4.80%	R8 895.22		-R8 895.22	R0.00	R0.00	R0.00
5	STANDARD	058905324-045	CAPITAL	R0.00		R36 500 000.00			R36 500 000.00
			INT-9.20%	R0.00			R416 813.01		R416 813.01
6	ABSA INVEST	9383886857	CAPITAL	R1 600 000.00	R162 000 000.00	-R91 000 000.00			R72 600 000.00
			INT-8.9%	R250 378.99			R2 210 725.58	-R250 378.99	R2 210 725.58
7	STD CALL	058905324-042	CAPITAL	R69 817.59	R65 104 457.07	-R65 072 644.86			R101 629.80
			INT-9.20%	R104 457.07			-R104 457.07		R0.00
8	ABSA INVESTMENT	2081523754	CAPITAL	R0.00	R7 500 000.00				R7 500 000.00
			INT-8.95%	R0.00			R95 630.14		R95 630.14
			TOTAL	R2 189 404.18	R235 622 065.80	-R119 590 253.59	R2 624 663.12	-R250 378.99	R120 595 500.52

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 31 MARCH 2024								
	DETAILS	**BALANCE AS AT 1 JULY 2023**	**TOTAL INCOME AS AT 31 MARCH 2024**	**TOTAL EXP AS AT 31 MARCH 2024**	**BALANCE AS AT 31 MARCH 2024**	**AS AT 31 MARCH 2024**	**RESPONSIBLE PERSON**	**FUNDER/ SPONSOR**
A1	Finance Management Grant	-	- 1,950,000.00	1,582,348.12	- 367,651.88	81.15%	GM: TR	DPLG
A2	Rural Transport Services	-	- 2,859,000.00	-	- 2,859,000.00	0.00%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	-	- 3,606,000.00	2,629,493.80	- 976,506.20	72.92%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	-	- 135,900,000.00	100,090,025.16	- 35,809,974.84	73.65%	GM: WS	DPLG
A5	Development Planning Shared Services	-	-	-	-	0.00%	OMM	COGTA
A6	Shared Legal Services Grant	- 1,000,000.00	-	-	- 1,000,000.00	0.00%	OMM	COGTA
A7	AWIP - St Helen's Rock Water Abstraction Pump System, Replacement, Refurb	-	-	-	-	0.00%	GM: WS	COGTA
A8	Municipal Disaster Response Grant	-	- 9,950,000.00	-	- 9,950,000.00	0.00%	GM: WS/CS	DPLG
A9	Ugu Transformative River Management Programme	- 70,888.32	- 1,500,000.00	558,148.31	- 1,012,740.01	37.21%	GM: IED	EDTEA
A10	Implementation of the Green and Smart Municipality (GSM) Project	-	- 1,200,000.00	-	- 1,200,000.00	0.00%	GM: IED	EDTEA
A11	Water Acceleration - Water Refurbishment Umtamvuna System	- 302,175.97	-	-	- 302,175.97	0.00%	GM: WS	COGTA
A12	Mig Projects	-	- 270,958,000.00	263,298,737.14	- 7,659,262.86	97.17%	GM: WS	DPLG
A13	Equitable Shares	-	- 630,083,000.00	472,562,250.03	- 157,520,749.97	75.00%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	**-1,373,064.29**	**-1,058,006,000.00**	**840,721,002.56**	**-218,658,061.73**			

5.8.1. Transfers and Grants Receipts

The total grants received for the financial year to-date amounted to R1 058 006 000 as per the Table/ Schedule above, and the expenditure to-date is R840 721 003 which is 79.5%.

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 582 348 The spending of the Grant is 81.15%

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 R270 958 000 and as at the end of December an amount of R249 000 000 had been received and 263 298 737 was spent by the end of March. The spending of the Grant is 97.17%

5.8.3.3. Water Services Infrastructure Grant (WSIG)

The gazetted amount is R 135 000 000 and as at the end of August the total amount of R60 000 000 had been received and R100 090 025 was spent by the end of March. The spending of the Grant is 73.65%

5.8.3.4. Other grants

The gazette allocations for 2023/2024 are as follows:

- The Expanded Public Works Programme gazetted amount R 3 819 000 and the expenditure as of 31 March is R2 629 494. We have received R3 606 000 from National Treasury. The spending of the Grant is 72.92%
- Rural Roads Asset Management Systems Grant gazetted amount R2 859 000, R2 859 000 was received in February. There is no expenditure incurred yet by the end of March 2024. 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 of 31 March 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 CO_2 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 as of end of March 2024.

5.9 SALARIES EXPENDITURE DETAILS

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration R thousands	Ref	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		8,796	8,058	10,343	803	7,578	7,757	(179)	-2%	10,343
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	416	416	–	–	312	(312)	-100%	416
Cellphone Allowance		–	742	742	–	30	557	(527)	-95%	742
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3,081	2,192	2,192	247	2,372	1,644	728	44%	2,192
Sub Total - Councillors		11,878	11,409	13,693	1,050	9,980	10,270	(290)	-3%	13,693
% increase	4		-3.9%	15.3%						15.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	5,162	5,162	–	82	3,872	(3,790)	-98%	5,162
Pension and UIF Contributions		–	–	–	–	12	–	12	#DIV/0!	–
Medical Aid Contributions		–	65	65	–	12	49	(37)	-76%	65
Overtime		–	–	–	–	9	–	9	#DIV/0!	–
Performance Bonus		–	–	–	–	108	–	108	#DIV/0!	–
Motor Vehicle Allowance		229	1,713	1,713	–	–	1,285	(1,285)	-100%	1,713
Cellphone Allowance		–	148	148	–	–	111	(111)	-100%	148
Housing Allowances		–	494	494	–	–	370	(370)	-100%	494
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		331	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–			–
Scarcity		–	–	–	–	–	–			–
Acting and post related allowance		–	–	–	–	13	–			–
In kind benefits		–	–	–	–	–	–			–
Sub Total - Senior Managers of Municipality		560	7,583	7,583	–	236	5,687	(5,451)	-96%	7,583
% increase	4		1255.0%	1255.0%						1255.0%
Other Municipal Staff										
Basic Salaries and Wages		314,561	287,634	164,298	35,019	269,930	123,223	146,706	119%	164,298
Pension and UIF Contributions		49,598	43,309	43,309	4,833	42,144	32,482	9,662	30%	43,309
Medical Aid Contributions		18,782	20,372	20,372	1,993	16,724	15,279	1,445	9%	20,372
Overtime		49,907	7,532	7,532	6,086	43,862	5,649	38,214	677%	7,532
Performance Bonus		–	1,027	1,027	–	–	770	(770)	-100%	1,027
Motor Vehicle Allowance		9,973	8,646	8,646	1,099	8,890	6,485	2,405	37%	8,646
Cellphone Allowance		2,925	3,047	3,047	280	2,450	2,286	165	7%	3,047
Housing Allowances		1,550	1,760	1,760	122	1,098	1,320	(222)	-17%	1,760
Other benefits and allowances		26,519	9,522	9,522	1,246	26,643	7,141	19,502	273%	9,522
Payments in lieu of leave		6,292	2,013	2,013	1,543	5,162	1,509	3,652	242%	2,013
Long service awards		3,216	2,403	2,403	277	4,081	1,802	2,279	126%	2,403
Post-retirement benefit obligations	2	7,877	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2,691	15,000	8,954	–	2,611	6,716	(4,105)	-61%	8,954
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		493,892	402,264	272,882	52,498	423,594	204,661	218,933	107%	272,882
% increase	4		-18.6%	-44.7%						-44.7%
Total Parent Municipality		506,329	421,255	294,158	53,548	433,810	220,618	213,192	97%	294,158
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	5	–	–	–	–	–	–	–		–
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	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers 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	2	–	–	–	–	–	–	–		–
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		506,329	421,255	294,158	53,548	433,810	220,618	213,192	97%	294,158
% increase	4		-16.8%	-41.9%						-41.9%
TOTAL MANAGERS AND STAFF		494,451	409,846	280,464	52,498	423,831	210,348	213,482	101%	280,464

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 31 March 2024										
DETAILS	PURPOSE OF THE LOAN	INTEREST %	REDEEMABLE	CLOSING BALANCE - 29 FEBRUARY 2024	CURRENT RECEIPTS	MONTHLY INTEREST CHARGED	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE -31 MARCH 2024
Development Bank of SA	Refurbishment Of Sanitation Infrastructure- Phase2	5%	2024/03/31	R1 287 059,34		R3 4 397,83	R98 146,90	R3 4 397,83	R1 287 059,34	-
Development Bank of SA	uMzimkhulu Augmentation - Infrastructure	5%	2029/06/30	R25 755864,36		R109 318,36	R1 018 423,84	R109 318.,36	R326 545,46	R25 429 318,90
			TOTAL	R27 042 923,70	R0,00	R143 716,19	R1 116 570,74	R143 716,19	R1 613 604,80	R25 429 318,90

5.10.1. External Loans

The loans are structured, unsecure and were all taken with DBSA. The loan that was for refurbishment of Sanitation Infrastructure – Phase2 was settled as of 31 March, the current loan balance outstanding is R25 429 318.90. 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 - M09 March

Description of financial indicator	Basis of calculation	Ref	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.5%	20.5%	27.2%	1.1%	2.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		26.3%	27.5%	14.8%	18.8%	14.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	34.6%	115.4%	198.8%	53.7%	198.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.2%	76.8%	139.1%	6.9%	139.1%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		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%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		41.4%	31.8%	20.3%	39.8%	20.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		8.1%	5.8%	2.9%	4.5%	2.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.5%	17.6%	16.2%	1.1%	1.3%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

1. Consumer debtors > 12 months old are excluded from current assets.

2. Material variances to be explained.

Calculations		2022/23 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Financial liabilities		34,271	201,591	150,955	29,848	
Total Assets		3,979,861	4,758,089	4,869,745	4,462,534	4,869,745
Employee related costs		494,451	409,846	280,464	423,831	280,464
Repairs & Maintenance		97,100	74,615	40,481	47,645	40,481
Interest (finance charges)		7,208	7,222	4,620	11,823	4,620
Principal paid						
Depreciation		225,788	220,000	220,000		13,693
Operating expenditure		1,541,484	1,109,757	826,043	1,073,757	826,043
Total Capital Expenditure		8,426,057	454,992	416,471	46,764	261,667
Borrowed funding for capital						
Debt		733,251	1,000,732	615,227	602,452	615,227
Equity		2,789,439	3,634,808	4,162,366	3,203,393	4,162,366
Reserves and funds						
Borrowing		34,271	201,591	150,955	29,848	150,955
Current assets		337,443	1,016,449	1,033,105	472,153	1,033,105
Current liabilities		975,061	880,432	519,761	880,042	519,761
Monetary assets		11,905	676,102	722,789	60,475	722,789
Total Revenue (excluding capital transfers and contributions)		1,195,481	1,287,912	1,384,827	1,063,778	1,384,827
Transfers and subsidies - Operational		599,370				
Transfers and subsidies - capital (monetary allocations)		508,512	454,994	374,000	340,612	374,000
Debt service payments				12,424		(7,575)
Outstanding debtors (receivables)		224,435				
Annual services revenue		502,857	473,915	499,395	40,338	363,865
Cash + investments	Including LT investments	11,905	676,102	722,789	60,475	722,789
Fixed operational expend. (monthly)						
Longstanding debtors outstanding		7,822	5,508	5,581	8,801	5,581
Longstanding debtors recovered						
Attorney collections						

The above table gives an overview of the financial indicators of the municipality for the period ended 31 March 2024.

5.11.1. Borrowing Management

The outstanding amount of the loan from DBSA is currently sitting at 1.1% for both Water and Sanitation infrastructure.

5.11.2. Liquidity

- Current Ratio: Current Assets: Current Liabilities, the Municipality is sitting at 0.54:1 which is lower than the norm of 2:1.
- Liquidity Ratio: Current Assets less Inventory: Current Liabilities, the Municipality is sitting at 0.07:1 which is lower than the norm of 1.5:1.
- Cash Coverage 0.64 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 March 2024 is as follows: -

- To total debt: 55%
- 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 - M09 March

Description	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
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	502,857	473,915	499,395	40,338	363,865	377,546	(13,681)	-4%	499,395
Investment revenue	10,841	11,605	12,000	1,906	10,130	9,318	812	9%	12,000
Transfers and subsidies - Operational	599,370	753,907	799,488	158,071	634,853	603,558	31,295		799,488
Other own revenue	82,413	48,485	73,944	7,573	54,930	55,386	(456)	-1%	–
Total Revenue (excluding capital transfers and contributions)	1,195,481	1,287,912	1,384,827	207,888	1,063,778	1,045,808	17,970	2%	1,384,827
Employee costs	494,451	409,846	280,464	52,498	423,831	210,348	213,482		280,464
Remuneration of Councillors	11,878	11,409	13,693	1,050	9,980	10,270	(290)		13,693
Depreciation and amortisation	225,788	220,000	220,000	18,644	165,495	165,000	495		220,000
Interest	7,208	7,222	4,620	182	11,823	3,465	8,358		4,620
Inventory consumed and bulk purchases	143,547	128,408	61,680	3,304	105,203	46,260	58,943		61,680
Transfers and subsidies	21,650	8,000	–	–	–	–	–		–
Other expenditure	636,962	324,871	245,585	28,684	357,427	184,189	173,238	94%	245,585
Total Expenditure	1,541,484	1,109,757	826,043	104,362	1,073,757	619,532	454,225	73%	826,043
Surplus/(Deficit)	(346,003)	178,155	558,784	103,526	(9,979)	426,276	(436,255)	-102%	558,784
Transfers and subsidies - capital (monetary allocations)	508,512	454,994	374,000	90,224	340,612	283,830	56,782	20%	374,000
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	162,508	633,150	932,784	193,750	330,633	710,106	(379,473)	-53%	932,784
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	162,508	633,150	932,784	193,750	330,633	710,106	(379,473)	-53%	932,784
Capital expenditure & funds sources									
Capital expenditure	2,413,591	454,992	416,471	46,764	261,667	312,354	(50,686)	-16%	416,471
Capital transfers recognised	681,240	454,992	400,514	46,429	244,235	300,385	(56,150)	-19%	400,514
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	7,744,817	–	15,958	336	17,432	11,968	5,463	46%	15,958
Total sources of capital funds	8,426,057	454,992	416,471	46,764	261,667	312,354	(50,686)	-16%	416,471
Financial position									
Total current assets	337,443	1,016,449	1,033,105		472,153				1,033,105
Total non current assets	3,642,417	3,741,640	3,836,640		3,990,381				3,836,640
Total current liabilities	975,061	880,432	519,761		880,042				519,761
Total non current liabilities	52,837	242,849	195,955		48,414				195,955
Community wealth/Equity	2,789,439	3,634,808	4,162,366		3,203,393				4,162,366
Cash flows									
Net cash from (used) operating	8,061,708	880,582	710,506	470,282	2,962,932	534,554	(2,428,378)	-454%	710,506
Net cash from (used) investing	602,959	(521,069)	(444,121)	–	–	332,869	332,869	100%	#REF!
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	8,935,697	401,241	279,472	–	3,264,845	880,509	(2,384,336)	-271%	#REF!
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	53,983	37,740	35,204	33,946	37,083	36,288	170,063	919,163	1,323,470
Creditors Age Analysis									
Total Creditors	20,304	37,657	4,958	29,550	34,225	15,300	141,678	224,456	508,129

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) - M09 March

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	379,395	30,778	275,974	287,546	(11,572)	-4%	379,395
Service charges - Waste Water Management		111,917	112,683	120,000	9,560	87,892	90,000	(2,108)	-2%	120,000
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		2,218	–	2,843	173	2,941	2,133	808	38%	2,843
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		56,741	37,768	67,000	7,285	49,663	50,177	(514)	-1%	67,000
Interest from Current and Non Current Assets		10,841	11,605	12,000	1,906	10,130	9,318	812	9%	12,000
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2,286	2,264	1,737	(5)	872	1,302	(430)	-33%	1,737
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		15,805	8,453	2,364	120	1,454	1,773	(320)	-18%	2,364
Non-Exchange Revenue								–		
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		599,370	753,907	799,488	158,071	634,853	603,558	31,295	5%	799,488
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	1,384,827	207,888	1,063,778	1,045,808	17,970	2%	1,384,827
Expenditure By Type										
Employee related costs		494,451	409,846	280,464	52,498	423,831	210,348	213,482	101%	280,464
Remuneration of councillors		11,878	11,409	13,693	1,050	9,980	10,270	(290)	-3%	13,693
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		143,547	128,408	61,680	3,304	105,203	46,260	58,943	127%	61,680
Debt impairment		–	74,453	27,226	6,204	55,834	20,420	35,414	173%	27,226
Depreciation and amortisation		225,788	220,000	220,000	18,644	165,495	165,000	495	0%	220,000
Interest		7,208	7,222	4,620	182	11,823	3,465	8,358	241%	4,620
Contracted services		304,489	138,443	123,864	11,800	137,157	92,898	44,259	48%	123,864
Transfers and subsidies		21,650	8,000	–	–	–	–	–		–
Irrecoverable debts written off		105,260	–	–	271	2,277	–	2,277	0%	–
Operational costs		218,971	111,976	94,495	10,410	162,132	70,871	91,261	129%	94,495
Losses on Disposal of Assets		8,234	–	–	–	–	–	–		–
Other Losses		8	–	–	–	26	–	26	0%	–
Total Expenditure		1,541,484	1,109,757	826,043	104,362	1,073,757	619,532	454,225	73%	826,043
Surplus/(Deficit)		(346,003)	178,155	558,784	103,526	(9,979)	426,276	(436,255)	(0)	558,784
Transfers and subsidies - capital (monetary allocations)		508,512	454,994	374,000	90,224	340,612	283,830	56,782	0	374,000
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		162,508	633,150	932,784	193,750	330,633	710,106	(379,473)	(0)	932,784
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		162,508	633,150	932,784	193,750	330,633	710,106			932,784
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		162,508	633,150	932,784	193,750	330,633	710,106			932,784
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		162,508	633,150	932,784	193,750	330,633	710,106			932,784

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) - M09 March

Vote Description	Ref	2022/23 Audited Outcome	Budget Year 2023/24 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		–	–	–	–	9,834	–	9,834	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		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	41,123	–	41,123	0%	–
Vote 14 - Waste Water Management		–	–	–	–	25,690	–	25,690	0%	–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	76,647	–	76,647	0%	–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	15,958	336	7,224	11,968	(4,744)	-40%	15,958
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)	0%	–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		803,278	335,995	265,751	38,930	103,139	199,313	(96,174)	-48%	265,751
Vote 14 - Waste Water Management		1,610,313	118,998	134,762	7,499	74,656	101,072	(26,415)	-26%	134,762
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	2,413,591	454,992	416,471	46,764	185,020	312,354	(127,334)	-41%	416,471
Total Capital Expenditure		2,413,591	454,992	416,471	46,764	261,667	312,354	(50,686)	-16%	416,471
Capital Expenditure - Functional Classification										
Governance and administration		6,016,535	–	15,958	336	17,058	11,968	5,090	43%	15,958
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		6,016,535	–	15,958	336	17,058	11,968	5,090	43%	15,958
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)	0%	–
Planning and development		(4,069)	–	–	–	(0)	–	(0)	0%	–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		2,413,591	454,992	400,514	46,429	244,609	300,385	(55,776)	-19%	400,514
Energy sources		–	–	–	–	–	–	–		–
Water management		803,278	335,995	265,751	38,930	144,263	199,313	(55,051)	-28%	265,751
Waste water management		1,610,313	118,998	134,762	7,499	100,347	101,072	(725)	-1%	134,762
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	8,426,057	454,992	416,471	46,764	261,667	312,354	(50,686)	-16%	416,471
Funded by:										
National Government		670,235	454,992	400,514	46,429	244,235	300,385	(56,150)	-19%	400,514
Provincial Government		11,005	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		681,240	454,992	400,514	46,429	244,235	300,385	(56,150)	-19%	400,514
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		7,744,817	–	15,958	336	17,432	11,968	5,463	46%	15,958
Total Capital Funding		8,426,057	454,992	416,471	46,764	261,667	312,354	(50,686)	-16%	416,471

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 - M09 March

Description	Ref	2022/23	Budget Year 2023/24			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		11,905	676,102	722,789	60,475	722,789
Trade and other receivables from exchange transactions		255,442	307,309	294,557	357,696	294,557
Receivables from non-exchange transactions		(41,709)	13,554	9,470	(41,709)	9,470
Current portion of non-current receivables		2,556	66	66	2,367	66
Inventory		16,475	14,068	14,308	17,618	14,308
VAT		92,451	5,350	(8,085)	71,651	(8,085)
Other current assets		324	–	–	4,054	–
Total current assets		337,443	1,016,449	1,033,105	472,153	1,033,105
Non current assets						
Investments		0	–	–	0	–
Investment property		28,000	34,244	28,000	28,000	28,000
Property, plant and equipment		3,599,812	3,699,329	3,796,377	3,948,886	3,796,377
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		6,783	2,559	6,683	4,694	6,683
Trade and other receivables from exchange transactions		8,101	–	–	9,079	–
Non-current receivables from non-exchange transactions		(279)	5,508	5,581	(279)	5,581
Other non-current assets		0	–	–	0	–
Total non current assets		3,642,417	3,741,640	3,836,640	3,990,381	3,836,640
TOTAL ASSETS		3,979,861	4,758,089	4,869,745	4,462,534	4,869,745
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		173,995	–	–	173,995	–
Consumer deposits		22,237	21,967	–	22,502	–
Trade and other payables from exchange transactions		505,042	779,897	387,967	296,125	387,967
Trade and other payables from non-exchange transactions		1,378	2,500	31,304	83,919	31,304
Provision		90,064	4,740	6,954	94,217	6,954
VAT		182,346	71,328	93,535	209,284	93,535
Other current liabilities		–	–	–	–	–
Total current liabilities		975,061	880,432	519,761	880,042	519,761
Non current liabilities						
Financial liabilities		34,271	201,591	150,955	29,848	150,955
Provision		–	24,514	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		18,566	16,744	45,000	18,566	45,000
Total non current liabilities		52,837	242,849	195,955	48,414	195,955
TOTAL LIABILITIES		1,027,898	1,123,281	715,716	928,456	715,716
NET ASSETS	2	2,951,962	3,634,808	4,154,029	3,534,079	4,154,029
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2,789,439	3,634,808	4,162,366	3,203,393	4,162,366
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	2,789,439	3,634,808	4,162,366	3,203,393	4,162,366

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

PART 2 SUPPORTING SCHEDULES

1. DEBTORS ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS								
AS AT 31 MARCH 2024								
CUSTOMER TYPE	**0-30**	**31-60**	**61-90**	**91-120**	**121-150**	**151-180**	**181+**	**Balance**
Business	R11 183 387,13	R6 705 018,90	R5 637 165,29	R5 365 889,01	R5 313 407,88	R5 732 269,08	R151 927 368,50	R191 864 499,79
Intergovernmental	R5 190 232,18	R3 115 368,10	R1 504 198,21	R1 131 023,16	R1 251 286,19	R1 785 772,46	R15 109 793,60	R29 087 673,90
Private Individual	R37 946 669,92	R28 351 540,61	R28 510 558,39	R27 600 850,01	R30 999 644,37	R29 296 662,37	R929 341 140,26	R1 112 047065,48
Ugu District Municipality	-R125 386,97	-R190 755,48	-R121 922,49	-R16 636,50	-R44 564,38	-R37 824,04	-R37 824,04	-R987 294,80
Total	**R54 194 895,80**	**R37 981 172,14**	**R35 529 999,40**	**R34 081 125,68**	**R37 519 774,06**	**R36 776 879,87**	**R1 095 928 097,42**	**R1 332 011 944,37**

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 - M09 March

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	11,066	25,172	–	17,217	29,061	13,714	45,886	117,022	259,138	223,008
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	894
Trade Creditors	0700	7,760	10,370	2,659	10,511	2,758	(653)	83,543	61,013	177,961	298,477
Auditor General	0800	487	–	1,826	–	–	–	–	21	2,334	1,182
Other	0900	991	2,114	472	1,822	2,407	2,240	12,249	46,400	68,695	60,118
Total By Customer Type	1000	20,304	37,657	4,958	29,550	34,225	15,300	141,678	224,456	508,129	583,679

3. INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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 [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
62228266335		12	3	N	2	8.74	0	0	20240630	5,187	6	(5,033)	1,000	1,160
7648552728		1	3	N	1	8.95	0	0	20230117	10,145	–	(10,145)	–	–
58905324a		1	3	N	1	8.9	0	0	20240418	35,366	98	(35,366)	17,500	17,598
58905324b		2	3	N	1	9.15	0	0	20240619	30,614	186	(30,614)	10,000	10,186
58905324		3	3	N	1	9.075	0	0	20240516	25,570	132	(25,570)	9,000	9,132
2081523754		3	3	N	1	8.95	0	0	20240516	(0)	96	–	7,500	7,596
9383886857		4	3	N	1	8.9	0	0	20240630	–	2,139	–	72,600	74,739
58905324-042		12	3	N	2	4.8	0	0	20240630	75	2	–	97	174
58905324-041		12	3	N	2	4.8	0	0	20240630	–	0	–	10	10
														–
														–
														–
Municipality sub-total										106,958		(106,729)	117,707	120,595
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									106,958		(106,729)	117,707	120,595

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, Refurl	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 - M09 March

Summary of Employee and Councillor remuneration	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		8,796	8,058	10,343	803	7,578	7,757	(179)	-2%	10,343
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	416	416	–	–	312	(312)	-100%	416
Cellphone Allowance		–	742	742	–	30	557	(527)	-95%	742
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3,081	2,192	2,192	247	2,372	1,644	728	44%	2,192
Sub Total - Councillors		11,878	11,409	13,693	1,050	9,980	10,270	(290)	-3%	13,693
% increase	4		-3.9%	15.3%						15.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	5,162	5,162	–	82	3,872	(3,790)	-98%	5,162
Pension and UIF Contributions		–	–	–	–	12	–	12	#DIV/0!	–
Medical Aid Contributions		–	65	65	–	12	49	(37)	-76%	65
Overtime		–	–	–	–	9	–	9	#DIV/0!	–
Performance Bonus		–	–	–	–	108	–	108	#DIV/0!	–
Motor Vehicle Allowance		229	1,713	1,713	–	–	1,285	(1,285)	-100%	1,713
Cellphone Allowance		–	148	148	–	–	111	(111)	-100%	148
Housing Allowances		–	494	494	–	–	370	(370)	-100%	494
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		331	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–			–
Scarcity		–	–	–	–	–	–			–
Acting and post related allowance		–	–	–	–	13	–			–
In kind benefits		–	–	–	–	–	–			–
Sub Total - Senior Managers of Municipality		560	7,583	7,583	–	236	5,687	(5,451)	-96%	7,583
% increase	4		1255.0%	1255.0%						1255.0%
Other Municipal Staff										
Basic Salaries and Wages		314,561	287,634	164,298	35,019	269,930	123,223	146,706	119%	164,298
Pension and UIF Contributions		49,598	43,309	43,309	4,833	42,144	32,482	9,662	30%	43,309
Medical Aid Contributions		18,782	20,372	20,372	1,993	16,724	15,279	1,445	9%	20,372
Overtime		49,907	7,532	7,532	6,086	43,862	5,649	38,214	677%	7,532
Performance Bonus		–	1,027	1,027	–	–	770	(770)	-100%	1,027
Motor Vehicle Allowance		9,973	8,646	8,646	1,099	8,890	6,485	2,405	37%	8,646
Cellphone Allowance		2,925	3,047	3,047	280	2,450	2,286	165	7%	3,047
Housing Allowances		1,550	1,760	1,760	122	1,098	1,320	(222)	-17%	1,760
Other benefits and allowances		26,519	9,522	9,522	1,246	26,643	7,141	19,502	273%	9,522
Payments in lieu of leave		6,292	2,013	2,013	1,543	5,162	1,509	3,652	242%	2,013
Long service awards		3,216	2,403	2,403	277	4,081	1,802	2,279	126%	2,403
Post-retirement benefit obligations	2	7,877	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2,691	15,000	8,954	–	2,611	6,716	(4,105)	-61%	8,954
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		493,892	402,264	272,882	52,498	423,594	204,661	218,933	107%	272,882
% increase	4		-18.6%	-44.7%						-44.7%
Total Parent Municipality		506,329	421,255	294,158	53,548	433,810	220,618	213,192	97%	294,158
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	5	–	–	–	–	–	–	–		–
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	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers 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	2	–	–	–	–	–	–	–		–
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		506,329	421,255	294,158	53,548	433,810	220,618	213,192	97%	294,158
% increase	4		-16.8%	-41.9%						-41.9%
TOTAL MANAGERS AND STAFF		494,451	409,846	280,464	52,498	423,831	210,348	213,482	101%	280,464

6. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M09 March

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	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		–	–	–	–	–	–	–		–
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 - M09 March

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 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) -

/ote Descriptio	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 expe	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administra		–	–	–	–	9,834	–	9,834	0%	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social		–	–	–	–	–	–	–		–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		–	–	–	–	–	–	–		–
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Developr		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protect		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	41,123	–	41,123	0%	–
Vote 14 - Waste Water Manager		–	–	–	–	25,690	–	25,690	0%	–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital M	4,7	–	–	–	–	76,647	–	76,647	0%	–
Single Year exp	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administra		–	–	15,958	336	7,224	11,968	(4,744)	-40%	15,958
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social		–	–	–	–	–	–	–		–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		–	–	–	–	–	–	–		–
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Developr		–	–	–	–	(0)	–	(0)	0%	–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protect		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		803,278	335,995	265,751	38,930	103,139	199,313	(96,174)	-48%	265,751
Vote 14 - Waste Water Manager		1,610,313	118,998	134,762	7,499	74,656	101,072	(26,415)	-26%	134,762
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital si	4	2,413,591	454,992	416,471	46,764	185,020	312,354	(127,334)	-41%	416,471
Total Capital Expenditure		2,413,591	454,992	416,471	46,764	261,667	312,354	(50,686)	-16%	416,471
Capital Expenditure - Functional Classification										
Governance and administrat		6,016,535	–	15,958	336	17,058	11,968	5,090	43%	15,958
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		6,016,535	–	15,958	336	17,058	11,968	5,090	43%	15,958
Internal audit		–	–	–	–	–	–	–		–
Community and public safet		–	–	–	–	–	–	–		–
Community and social service		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmenta		(4,069)	–	–	–	(0)	–	(0)	0%	–
Planning and development		(4,069)	–	–	–	(0)	–	(0)	0%	–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		2,413,591	454,992	400,514	46,429	244,609	300,385	(55,776)	-19%	400,514
Energy sources		–	–	–	–	–	–	–		–
Water management		803,278	335,995	265,751	38,930	144,263	199,313	(55,051)	-28%	265,751
Waste water management		1,610,313	118,998	134,762	7,499	100,347	101,072	(725)	-1%	134,762
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital E	3	8,426,057	454,992	416,471	46,764	261,667	312,354	(50,686)	-16%	416,471
Funded by:										
National Government		670,235	454,992	400,514	46,429	244,235	300,385	(56,150)	-19%	400,514
Provincial Government		11,005	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporaton s, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capit		681,240	454,992	400,514	46,429	244,235	300,385	(56,150)	-19%	400,514
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		7,744,817	–	15,958	336	17,432	11,968	5,463	46%	15,958
Total Capital Funding		8,426,057	454,992	416,471	46,764	261,667	312,354	(50,686)	-16%	416,471

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

Ugu District Municipality

Quality Certificate

I, Vela Owen Mazibuko, the Acting Municipal Manager of Ugu District Municipality

(name of municipality),hereby certify that-

(mark as appropriate)

- ☐ the monthly budget statement
- ☒ quarterly report on the implementation of the budget and financial state of affairs of the municipality
- ☐ mid-year budget and performance assessment

for the month of **March** 2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name Mr Vela Owen Mazibuko

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature

Date 08/04/2024

Municipal
In-year reports
&
supporting tables

mSCOA Version 6.7

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Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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Budget submission enquiries:
National Treasury
Electronic documents: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name: DC21 Ugu

CFO Name:

Tel: Fax:

E-Mail:

Reporting period: M09 March

MTREF: 2023 Budget Year: 2023/24

Does this municipality have Entities? Yes

If YES: Identify type of report: Parent Municipality

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Importants documents which provide essential assistance

MFMA Budget Circular 2011/12	Click to view
MBRR Budget Formats Guide	Click to view
Dummy Budget Guide	Click to view
Funding Compliance Guide	Click to view
MFMA Return Forms	Click to view

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive and Council	Vote 1	**Executive and Council**	
Vote 2 - Finance and Administration	1.1	Mayor and Council	1.1 - Mayor and Council
Vote 3 - Internal Audit	1.2	Municipal Manager, Town Secretary and Chief Executive	1.2 - Municipal Manager, Town Secretary and Chief Executive
Vote 4 - Community and Social Services	1.3	[Name of sub-vote]	
Vote 5 - Sport and Recreation	1.4	[Name of sub-vote]	
Vote 6 - Public Safety	1.5	[Name of sub-vote]	
Vote 7 - Housing	1.6	[Name of sub-vote]	
Vote 8 - Health	1.7	[Name of sub-vote]	
Vote 9 - Planning and Development	1.8	[Name of sub-vote]	
Vote 10 - Road Transport	1.9	[Name of sub-vote]	
Vote 11 - Environmental Protection	1.10	[Name of sub-vote]	
Vote 12 - Energy Sources	Vote 2	**Finance and Administration**	
Vote 13 - Water Management	2.1	Administrative and Corporate Support	2.1 - Administrative and Corporate Support
Vote 14 - Waste Water Management	2.2	Asset Management	2.2 - Asset Management
Vote 15 - Waste Management	2.3	Finance	2.3 - Finance
	2.4	Fleet Management	2.4 - Fleet Management
	2.5	Human Resources	2.5 - Human Resources
	2.6	Information Technology	2.6 - Information Technology
	2.7	Legal Services	2.7 - Legal Services
	2.8	Supply Chain Management	2.8 - Supply Chain Management
	2.9	Property Services	2.9 - Property Services
	2.10	Valuation Service	2.10 - Valuation Service
	Vote 3	**Internal Audit**	
	3.1	Governance Function	3.1 - Governance Function
	3.2	[Name of sub-vote]	
	3.3	[Name of sub-vote]	
	3.4	[Name of sub-vote]	
	3.5	[Name of sub-vote]	
	3.6	[Name of sub-vote]	
	3.7	[Name of sub-vote]	
	3.8	[Name of sub-vote]	
	3.9	[Name of sub-vote]	
	3.10	Security Services	3.10 - Security Services
	Vote 4	**Community and Social Services**	
	4.1	Aged Care	4.1 - Aged Care
	4.2	Agricultural	4.2 - Agricultural
	4.3	Libraries and Archives	4.3 - Libraries and Archives
	4.4	Cemeteries, Funeral Parlours and Crematoriums	4.4 - Cemeteries, Funeral Parlours and Crematoriums
	4.5	Child Care Facilities	4.5 - Child Care Facilities
	4.6	Community Halls and Facilities	4.6 - Community Halls and Facilities
	4.7	Population Development	4.7 - Population Development
	4.8	Museums and Art Galleries	4.8 - Museums and Art Galleries
	4.9	Disaster Management	4.9 - Disaster Management
	4.10	Education	4.10 - Education
	Vote 5	**Sport and Recreation**	
	5.1	Beaches and Jetties	5.1 - Beaches and Jetties
	5.2	Casinos, Racing, Gambling, Wagering	5.2 - Casinos, Racing, Gambling, Wagering
	5.3	Community Parks (including Nurseries)	5.3 - Community Parks (including Nurseries)
	5.4	Recreational Facilities	5.4 - Recreational Facilities
	5.5	Sports Grounds and Stadiums	5.5 - Sports Grounds and Stadiums
	5.6	[Name of sub-vote]	
	5.7	[Name of sub-vote]	
	5.8	[Name of sub-vote]	
	5.9	[Name of sub-vote]	
	5.10	[Name of sub-vote]	
	Vote 6	**Public Safety**	
	6.1	Civil Defence	6.1 - Civil Defence
	6.2	Cleansing	6.2 - Cleansing
	6.3	Control of Public Nuisances	6.3 - Control of Public Nuisances
	6.4	Fencing and Fences	6.4 - Fencing and Fences
	6.5	Fire Fighting and Protection	6.5 - Fire Fighting and Protection
	6.6	Licensing and Control of Animals	6.6 - Licensing and Control of Animals
	6.7	Police Forces, Traffic and Street Parking Control	6.7 - Police Forces, Traffic and Street Parking Control
	6.8	Pounds	6.8 - Pounds
	6.9	Licensing and Regulation	6.9 - Licensing and Regulation
	6.10	[Name of sub-vote]	
	Vote 7	**Housing**	
	7.1	Housing	7.1 - Housing
	7.2	Informal Settlements	7.2 - Informal Settlements
	7.3	[Name of sub-vote]	
	7.4	[Name of sub-vote]	
	7.5	[Name of sub-vote]	
	7.6	[Name of sub-vote]	
	7.7	[Name of sub-vote]	
	7.8	[Name of sub-vote]	
	7.9	[Name of sub-vote]	
	7.10	[Name of sub-vote]	
	Vote 8	**Health**	
	8.1	Ambulance	8.1 - Ambulance
	8.2	Health Services	8.2 - Health Services
	8.3	Laboratory Services	8.3 - Laboratory Services
	8.4	Food Control	8.4 - Food Control
	8.5	Health Surveillance and Prevention of Communicable Diseases ir	8.5 - Health Surveillance and Prevention of Communicable Diseases including immunizations
	8.6	Vector Control	8.6 - Vector Control
	8.7	Chemical Safety	8.7 - Chemical Safety
	8.8	Indigenous and Customary Law	8.8 - Indigenous and Customary Law
	8.9	[Name of sub-vote]	
	8.10	[Name of sub-vote]	
	Vote 9	**Planning and Development**	
	9.1	Billboards	9.1 - Billboards
	9.2	Corporate Wide Strategic Planning (IDPs, LEDs)	9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)
	9.3	Central City Improvement District	9.3 - Central City Improvement District
	9.4	Development Facilitation	9.4 - Development Facilitation
	9.5	Economic Development/Planning	9.5 - Economic Development/Planning
	9.6	Regional Planning and Development	9.6 - Regional Planning and Development
	9.7	Town Planning, Building Regulations and Enforcement, and City E	9.7 - Town Planning, Building Regulations and Enforcement, and City Engineer
	9.8	Project Management Unit	9.8 - Project Management Unit
	9.9	Provincial Planning	9.9 - Provincial Planning
	9.10	Support to Local Municipalities	9.10 - Support to Local Municipalities
	Vote 10	**Road Transport**	
	10.1	Public Transport	10.1 - Public Transport
	10.2	Road and Traffic Regulation	10.2 - Road and Traffic Regulation
	10.3	Roads	10.3 - Roads
	10.4	Taxi Ranks	10.4 - Taxi Ranks
	10.5	[Name of sub-vote]	
	10.6	[Name of sub-vote]	
	10.7	[Name of sub-vote]	
	10.8	[Name of sub-vote]	
	10.9	[Name of sub-vote]	
	10.10	[Name of sub-vote]	
	Vote 11	**Environmental Protection**	
	11.1	Biodiversity and Landscape	11.1 - Biodiversity and Landscape
	11.2	Coastal Protection	11.2 - Coastal Protection
	11.3	Indigenous Forests	11.3 - Indigenous Forests
	11.4	Nature Conservation	11.4 - Nature Conservation
	11.5	Pollution Control	11.5 - Pollution Control
	11.6	Soil Conservation	11.6 - Soil Conservation
	11.7	[Name of sub-vote]	
	11.8	[Name of sub-vote]	
	11.9	[Name of sub-vote]	
	11.10	[Name of sub-vote]	
	Vote 12	**Energy Sources**	
	12.1	Electricity	12.1 - Electricity
	12.2	Street Lighting and Signal Systems	12.2 - Street Lighting and Signal Systems
	12.3	Nonelectric Energy	12.3 - Nonelectric Energy
	12.4	[Name of sub-vote]	
	12.5	[Name of sub-vote]	
	12.6	[Name of sub-vote]	
	12.7	[Name of sub-vote]	
	12.8	[Name of sub-vote]	
	12.9	[Name of sub-vote]	
	12.10	[Name of sub-vote]	
	Vote 13	**Water Management**	
	13.1	Water Treatment	13.1 - Water Treatment
	13.2	Water Distribution	13.2 - Water Distribution
	13.3	Water Storage	13.3 - Water Storage
	13.4	[Name of sub-vote]	
	13.5	[Name of sub-vote]	
	13.6	[Name of sub-vote]	
	13.7	[Name of sub-vote]	
	13.8	[Name of sub-vote]	
	13.9	[Name of sub-vote]	
	13.10	[Name of sub-vote]	
	Vote 14	**Waste Water Management**	
	14.1	Public Toilets	14.1 - Public Toilets
	14.2	Sewerage	14.2 - Sewerage
	14.3	Storm Water Management	14.3 - Storm Water Management
	14.4	Waste Water Treatment	14.4 - Waste Water Treatment
	14.5	[Name of sub-vote]	
	14.6	[Name of sub-vote]	
	14.7	[Name of sub-vote]	
	14.8	[Name of sub-vote]	
	14.9	[Name of sub-vote]	
	14.10	[Name of sub-vote]	
	Vote 15	**Waste Management**	
	15.1	Recycling	15.1 - Recycling
	15.2	Solid Waste Disposal (Landfill Sites)	15.2 - Solid Waste Disposal (Landfill Sites)
	15.3	Solid Waste Removal	15.3 - Solid Waste Removal
	15.4	Street Cleaning	15.4 - Street Cleaning
	15.5	[Name of sub-vote]	
	15.6	[Name of sub-vote]	
	15.7	[Name of sub-vote]	
	15.8	[Name of sub-vote]	
	15.9	[Name of sub-vote]	
	15.10	[Name of sub-vote]	

DC21 Ugu - Contact Information

A. GENERAL INFORMATION

Municipality	DC21 Ugu	Set name on 'Instructions' sheet
Grade		*1 Grade in terms of the Remuneration of Public Office Bearers Act.*
Province	KZN KWAZULU-NATAL	
Web Address		
e-mail Address		

B. CONTACT INFORMATION

Postal address:	
P.O. Box	
City / Town	
Postal Code	
Street address	
Building	
Street No. & Name	
City / Town	
Postal Code	
General Contacts	
Telephone number	
Fax number	

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M09 March

Description	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
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	502 857	473 915	499 395	40 338	363 865	377 546	(13 681)	-4%	499 395
Investment revenue	10 841	11 605	12 000	1 906	10 130	9 318	812	9%	12 000
Transfers and subsidies - Operational	599 370	753 907	799 488	158 071	634 853	603 558	31 295		799 488
Other own revenue	82 413	48 485	73 944	7 573	54 930	55 386	(456)	-1%	–
Total Revenue (excluding capital transfers and contributions)	1 195 481	1 287 912	1 384 827	207 888	1 063 778	1 045 808	17 970	2%	1 384 827
Employee costs	494 451	409 846	280 464	52 498	423 831	210 348	213 482		280 464
Remuneration of Councillors	11 878	11 409	13 693	1 050	9 980	10 270	(290)		13 693
Depreciation and amortisation	225 788	220 000	220 000	18 644	165 495	165 000	495		220 000
Interest	7 208	7 222	4 620	182	11 823	3 465	8 358		4 620
Inventory consumed and bulk purchases	143 547	128 408	61 680	3 304	105 203	46 260	58 943		61 680
Transfers and subsidies	21 650	8 000	–	–	–	–	–		–
Other expenditure	636 962	324 871	245 585	28 684	357 427	184 189	173 238	94%	245 585
Total Expenditure	1 541 484	1 109 757	826 043	104 362	1 073 757	619 532	454 225	73%	826 043
Surplus/(Deficit)	(346 003)	178 155	558 784	103 526	(9 979)	426 276	(436 255)	-102%	558 784
Transfers and subsidies - capital (monetary	508 512	454 994	374 000	90 224	340 612	283 830	56 782	20%	374 000
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	162 508	633 150	932 784	193 750	330 633	710 106	(379 473)	-53%	932 784
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	162 508	633 150	932 784	193 750	330 633	710 106	(379 473)	-53%	932 784
Capital expenditure & funds sources									
Capital expenditure	2 413 591	454 992	416 471	46 764	261 667	312 354	(50 686)	-16%	416 471
Capital transfers recognised	681 240	454 992	400 514	46 429	244 235	300 385	(56 150)	-19%	400 514
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	7 744 817	–	15 958	336	17 432	11 968	5 463	46%	15 958
Total sources of capital funds	8 426 057	454 992	416 471	46 764	261 667	312 354	(50 686)	-16%	416 471
Financial position									
Total current assets	337 443	1 016 449	1 033 105		472 153				1 033 105
Total non current assets	3 642 417	3 741 640	3 836 640		3 990 381				3 836 640
Total current liabilities	975 061	880 432	519 761		880 042				519 761
Total non current liabilities	52 837	242 849	195 955		48 414				195 955
Community wealth/Equity	2 789 439	3 634 808	4 162 366		3 203 393				4 162 366
Cash flows									
Net cash from (used) operating	8 061 708	880 582	710 506	470 282	2 962 932	534 554	(2 428 378)	-454%	710 506
Net cash from (used) investing	602 959	(521 069)	(444 121)	–	–	332 869	332 869	100%	#REF!
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	8 935 697	401 241	279 472	–	3 264 845	880 509	(2 384 336)	-271%	#REF!

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	53 983	37 740	35 204	33 946	37 083	36 288	170 063	919 163	1 323 470
Creditors Age Analysis									
Total Creditors	20 304	37 657	4 958	29 550	34 225	15 300	141 678	224 456	508 129

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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 - Functional										
Governance and administration		776 434	774 080	817 764	172 919	757 845	617 366	140 479	23%	817 764
Executive and council		3 319	3 819	3 606	216	2 629	2 705	(75)	-3%	3 606
Finance and administration		773 115	770 261	814 158	172 704	755 216	614 662	140 554	23%	814 158
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		2 818	2 264	4 810	1 936	7 399	3 607	3 792	105%	4 810
Planning and development		2 813	2 264	3 610	1 936	7 368	2 707	4 660	172%	3 610
Road transport		–	–	–	–	–	–	–		–
Environmental protection		6	–	1 200	–	32	900	(868)	-96%	1 200
Trading services		924 741	966 563	936 254	123 256	639 146	708 664	(69 518)	-10%	936 254
Energy sources		–	–	–	–	–	–	–		–
Water management		807 969	853 880	816 254	113 706	552 203	618 664	(66 462)	-11%	816 254
Waste water management		116 772	112 683	120 000	9 551	86 943	90 000	(3 057)	-3%	120 000
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	1 703 993	1 742 906	1 758 827	298 112	1 404 390	1 329 638	74 753	6%	1 758 827
Expenditure - Functional										
Governance and administration		433 509	564 111	459 994	36 098	371 738	344 996	26 743	8%	459 994
Executive and council		80 790	42 447	44 311	7 080	69 388	33 233	36 155	109%	44 311
Finance and administration		352 719	520 894	415 014	29 018	302 227	311 260	(9 033)	-3%	415 014
Internal audit		–	770	670	–	123	503	(380)	-76%	670
Community and public safety		6 742	6 470	10 106	141	7 785	7 579	206	3%	10 106
Community and social services		4 497	5 770	9 546	141	5 727	7 159	(1 432)	-20%	9 546
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		2 246	700	560	–	2 058	420	1 638	390%	560
Economic and environmental services		147 447	19 194	10 266	2 916	22 263	7 699	14 564	189%	10 266
Planning and development		145 000	17 994	9 866	2 916	22 105	7 399	14 706	199%	9 866
Road transport		1 697	–	–	–	–	–	–		–
Environmental protection		750	1 200	400	–	159	300	(141)	-47%	400
Trading services		953 770	519 982	345 678	65 207	671 918	259 258	412 660	159%	345 678
Energy sources		47	–	–	–	–	–	–		–
Water management		769 382	395 001	216 213	55 650	583 868	162 159	421 709	260%	216 213
Waste water management		184 341	124 981	129 465	9 557	88 050	97 099	(9 049)	-9%	129 465
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	1 541 469	1 109 757	826 043	104 362	1 073 705	619 532	454 173	73%	826 043
Surplus/ (Deficit) for the year		162 524	633 150	932 784	193 750	330 686	710 106	(379 420)	-53%	932 784

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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 - Functional										
Municipal governance and administration		776 434	774 080	817 764	172 919	757 845	617 366	140 479	23%	817 764
Executive and council		3 319	3 819	3 606	216	2 629	2 705	(75)	(0)	3 606
Mayor and Council		–	–	–	–	–	–	–		–
Municipal Manager, Town Secretary and Chief Executive		3 319	3 819	3 606	216	2 629	2 705	(75)	(0)	3 606
Finance and administration		773 115	770 261	814 158	172 704	755 216	614 662	140 554	0	814 158
Administrative and Corporate Support		9 840	131 725	178 950	204	3 079	133 756	(130 677)	(0)	178 950
Asset Management		607 571	–	–	157 640	632 564	–	632 564	#DIV/0!	–
Finance		151 704	638 536	635 208	14 859	119 573	480 906	(361 333)	(0)	635 208
Fleet Management		4 000	–	–	–	–	–	–		–
Human Resources		–	–	–	–	–	–	–		–
Information Technology		–	–	–	–	–	–	–		–
Legal Services		–	–	–	–	–	–	–		–
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–		–
Property Services		–	–	–	–	–	–	–		–
Risk Management		–	–	–	–	–	–	–		–
Security Services		–	–	–	–	–	–	–		–
Supply Chain Management		–	–	–	–	–	–	–		–
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		–	–	–	–	–	–	–		–
Governance Function		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Aged Care		–	–	–	–	–	–	–		–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and		–	–	–	–	–	–	–		–
Child Care Facilities		–	–	–	–	–	–	–		–
Community Halls and Facilities		–	–	–	–	–	–	–		–
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		–	–	–	–	–	–	–		–
Education		–	–	–	–	–	–	–		–
Indigenous and Customary Law		–	–	–	–	–	–	–		–
Industrial Promotion		–	–	–	–	–	–	–		–
Language Policy		–	–	–	–	–	–	–		–
Libraries and Archives		–	–	–	–	–	–	–		–
Literacy Programmes		–	–	–	–	–	–	–		–
Media Services		–	–	–	–	–	–	–		–
Museums and Art Galleries		–	–	–	–	–	–	–		–
Population Development		–	–	–	–	–	–	–		–
Provincial Cultural Matters		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Zoo's		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Beaches and Jetties		–	–	–	–	–	–	–		–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–		–
Community Parks (including Nurseries)		–	–	–	–	–	–	–		–
Recreational Facilities		–	–	–	–	–	–	–		–
Sports Grounds and Stadiums		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Civil Defence		–	–	–	–	–	–	–		–
Cleansing		–	–	–	–	–	–	–		–
Control of Public Nuisances		–	–	–	–	–	–	–		–
Fencing and Fences		–	–	–	–	–	–	–		–
Fire Fighting and Protection		–	–	–	–	–	–	–		–
Licensing and Control of Animals		–	–	–	–	–	–	–		–
Police Forces, Traffic and Street Parking		–	–	–	–	–	–	–		–
Pounds		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Informal Settlements		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Ambulance		–	–	–	–	–	–	–		–
Health Services		–	–	–	–	–	–	–		–
Laboratory Services		–	–	–	–	–	–	–		–
Food Control		–	–	–	–	–	–	–		–
Health Surveillance and Prevention of Communicable Diseases including		–	–	–	–	–	–	–		–
Vector Control		–	–	–	–	–	–	–		–
Chemical Safety		–	–	–	–	–	–	–		–
Economic and environmental services		2 818	2 264	4 810	1 936	7 399	3 607	3 792	0	4 810
Planning and development		2 813	2 264	3 610	1 936	7 368	2 707	4 660	0	3 610
Billboards		–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs,		72	–	–	–	139	–	139	#DIV/0!	–
Central City Improvement District		–	–	–	–	–	–	–		–
Development Facilitation		–	–	–	–	–	–	–		–
Economic Development/Planning		2 697	2 264	3 610	126	579	2 707	(2 128)	(0)	3 610
Regional Planning and Development		–	–	–	1 809	6 627	–	6 627	#DIV/0!	–
Town Planning, Building Regulations and Enforcement, and City Engineer		43	–	–	1	22	–	22	#DIV/0!	–
Project Management Unit		–	–	–	–	–	–	–		–
Provincial Planning		–	–	–	–	–	–	–		–
Support to Local Municipalities		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Public Transport		–	–	–	–	–	–	–		–
Road and Traffic Regulation		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Taxi Ranks		–	–	–	–	–	–	–		–
Environmental protection		6	–	1 200	–	32	900	(868)	(0)	1 200
Biodiversity and Landscape		–	–	–	–	–	–	–		–
Coastal Protection		–	–	–	–	–	–	–		–
Indigenous Forests		–	–	–	–	–	–	–		–
Nature Conservation		–	–	–	–	–	–	–		–
Pollution Control		6	–	1 200	–	32	900	(868)	(0)	1 200
Soil Conservation		–	–	–	–	–	–	–		–

Trading services		924 741	966 563	936 254	123 256	639 146	708 664	(69 518)	(0)	936 254
Energy sources		–	–	–	–	–	–	–		–
Electricity		–	–	–	–	–	–	–		–
Street Lighting and Signal Systems		–	–	–	–	–	–	–		–
Nonelectric Energy		–	–	–	–	–	–	–		–
Water management		807 969	853 880	816 254	113 706	552 203	618 664	(66 462)	(0)	816 254
Water Treatment		3 267	–	–	187	(315)	–	(315)	#DIV/0!	–
Water Distribution		569 668	633 339	661 254	72 114	441 890	502 186	(60 295)	(0)	661 254
Water Storage		235 034	220 541	155 000	41 405	110 628	116 479	(5 851)	(0)	155 000
Waste water management		116 772	112 683	120 000	9 551	86 943	90 000	(3 057)	(0)	120 000
Public Toilets		–	–	–	–	–	–	–		–
Sewerage		111 884	112 683	120 000	9 549	86 920	90 000	(3 080)	(0)	120 000
Storm Water Management		–	–	–	–	–	–	–		–
Waste Water Treatment		4 887	–	–	2	23	–	23	#DIV/0!	–
Waste management		–	–	–	–	–	–	–		–
Recycling		–	–	–	–	–	–	–		–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
Solid Waste Removal		–	–	–	–	–	–	–		–
Street Cleaning		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Air Transport		–	–	–	–	–	–	–		–
Forestry		–	–	–	–	–	–	–		–
Licensing and Regulation		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Tourism		–	–	–	–	–	–	–		–
Total Revenue - Functional	2	1 703 993	1 742 906	1 758 827	298 112	1 404 390	1 329 638	74 753	0	1 758 827
Expenditure - Functional										
Municipal governance and administration		433 509	564 111	459 994	36 098	371 738	344 996	26 743	0	459 994
Executive and council		80 790	42 447	44 311	7 080	69 388	33 233	36 155	0	44 311
Mayor and Council		19 303	20 385	22 243	1 576	15 605	16 682	(1 077)	(0)	22 243
Municipal Manager, Town Secretary and Chief Executive		61 487	22 062	22 068	5 504	53 783	16 551	37 232	0	22 068
Finance and administration		352 719	520 894	415 014	29 018	302 227	311 260	(9 033)	(0)	415 014
Administrative and Corporate Support		99 429	57 047	55 171	10 439	89 009	41 379	47 631	0	55 171
Asset Management		30 857	36 800	34 800	1 146	19 250	26 100	(6 850)	(0)	34 800
Finance		142 159	398 162	299 655	13 590	134 747	224 741	(89 994)	(0)	299 655
Fleet Management		59 545	6 935	6 840	3 652	39 491	5 130	34 361	0	6 840
Human Resources		7 182	8 120	8 000	48	5 035	6 000	(965)	(0)	8 000
Information Technology		11 060	11 720	8 705	104	14 392	6 529	7 863	0	8 705
Legal Services		1 182	1 600	1 332	20	153	999	(846)	(0)	1 332
Marketing, Customer Relations, Publicity and Media Co-ordination		2	–	–	–	–	–	–		–
Property Services		–	–	–	–	–	–	–		–
Risk Management		–	–	–	–	–	–	–		–
Security Services		961	–	–	–	–	–	–		–
Supply Chain Management		342	510	510	18	150	383	(233)	(0)	510
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		–	770	670	–	123	503	(380)	(0)	670
Governance Function		–	770	670	–	123	503	(380)	(0)	670
Community and public safety		6 742	6 470	10 106	141	7 785	7 579	206	0	10 106
Community and social services		4 497	5 770	9 546	141	5 727	7 159	(1 432)	(0)	9 546
Aged Care		–	20	18	2	2	13	(11)	(0)	18
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and		221	200	290	84	84	218	(134)	(0)	290
Child Care Facilities		–	–	–	–	–	–	–		–
Community Halls and Facilities		–	–	–	–	–	–	–		–
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		3 687	5 050	7 729	34	4 472	5 797	(1 325)	(0)	7 729
Education		177	210	310	–	5	232	(228)	(0)	310
Indigenous and Customary Law		–	–	–	–	–	–	–		–
Industrial Promotion		–	–	–	–	–	–	–		–
Language Policy		–	–	–	–	–	–	–		–
Libraries and Archives		–	–	–	–	–	–	–		–
Literacy Programmes		–	–	–	–	–	–	–		–
Media Services		–	–	–	–	–	–	–		–
Museums and Art Galleries		–	–	–	–	–	–	–		–
Population Development		412	290	1 198	20	1 163	899	265	0	1 198
Provincial Cultural Matters		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Zoo's		–	–	–	–	–	–	–		–

Sport and recreation		–	–	–	–	–	–	–		–
Beaches and Jetties		–	–	–	–	–	–	–		–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–		–
Community Parks (including Nurseries)		–	–	–	–	–	–	–		–
Recreational Facilities		–	–	–	–	–	–	–		–
Sports Grounds and Stadiums		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Civil Defence		–	–	–	–	–	–	–		–
Cleansing		–	–	–	–	–	–	–		–
Control of Public Nuisances		–	–	–	–	–	–	–		–
Fencing and Fences		–	–	–	–	–	–	–		–
Fire Fighting and Protection		–	–	–	–	–	–	–		–
Licensing and Control of Animals		–	–	–	–	–	–	–		–
Police Forces, Traffic and Street Parking		–	–	–	–	–	–	–		–
Pounds		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Informal Settlements		–	–	–	–	–	–	–		–
Health		2 246	700	560	–	2 058	420	1 638	0	560
Ambulance		–	–	–	–	–	–	–		–
Health Services		2 246	700	560	–	2 058	420	1 638	0	560
Laboratory Services		–	–	–	–	–	–	–		–
Food Control		–	–	–	–	–	–	–		–
Health Surveillance and Prevention of Communicable Diseases including		–	–	–	–	–	–	–		–
Vector Control		–	–	–	–	–	–	–		–
Chemical Safety		–	–	–	–	–	–	–		–
Economic and environmental services		147 447	19 194	10 266	2 916	22 263	7 699	14 564	0	10 266
Planning and development		145 000	17 994	9 866	2 916	22 105	7 399	14 706	0	9 866
Billboards		–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs,		22 195	8 509	155	–	7	116	(109)	(0)	155
Central City Improvement District		–	–	–	–	–	–	–		–
Development Facilitation		–	–	–	–	–	–	–		–
Economic Development/Planning		574	5 084	5 085	14	218	3 814	(3 595)	(0)	5 085
Regional Planning and Development		121 805	507	707	2 155	19 292	530	18 762	0	707
Town Planning, Building Regulations and Enforcement, and City Engineer		426	3 894	3 894	747	2 562	2 920	(358)	(0)	3 894
Project Management Unit		–	–	–	–	–	–	–		–
Provincial Planning		–	–	–	–	–	–	–		–
Support to Local Municipalities		–	–	26	–	26	19	6	0	26
Road transport		1 697	–	–	–	–	–	–		–
Public Transport		–	–	–	–	–	–	–		–
Road and Traffic Regulation		–	–	–	–	–	–	–		–
Roads		1 697	–	–	–	–	–	–		–
Taxi Ranks		–	–	–	–	–	–	–		–
Environmental protection		750	1 200	400	–	159	300	(141)	(0)	400
Biodiversity and Landscape		–	–	–	–	–	–	–		–
Coastal Protection		–	–	–	–	–	–	–		–
Indigenous Forests		–	–	–	–	–	–	–		–
Nature Conservation		–	–	–	–	–	–	–		–
Pollution Control		750	1 200	400	–	159	300	(141)	(0)	400
Soil Conservation		–	–	–	–	–	–	–		–
Trading services		953 770	519 982	345 678	65 207	671 918	259 258	412 660	0	345 678
Energy sources		47	–	–	–	–	–	–		–
Electricity		47	–	–	–	–	–	–		–
Street Lighting and Signal Systems		–	–	–	–	–	–	–		–
Nonelectric Energy		–	–	–	–	–	–	–		–
Water management		769 382	395 001	216 213	55 650	583 868	162 159	421 709	0	216 213
Water Treatment		31 064	167 145	109 122	2 650	22 548	81 842	(59 293)	(0)	109 122
Water Distribution		644 971	212 112	93 755	50 406	489 034	70 316	418 718	0	93 755
Water Storage		93 347	15 744	13 336	2 595	72 286	10 002	62 284	0	13 336
Waste water management		184 341	124 981	129 465	9 557	88 050	97 099	(9 049)	(0)	129 465
Public Toilets		95 847	41 912	44 116	4 085	46 804	33 087	13 717	0	44 116
Sewerage		45 478	61 839	64 073	792	4 486	48 055	(43 569)	(0)	64 073
Storm Water Management		–	–	–	–	–	–	–		–
Waste Water Treatment		43 016	21 231	21 276	4 680	36 759	15 957	20 803	0	21 276
Waste management		–	–	–	–	–	–	–		–
Recycling		–	–	–	–	–	–	–		–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
Solid Waste Removal		–	–	–	–	–	–	–		–
Street Cleaning		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Air Transport		–	–	–	–	–	–	–		–
Forestry		–	–	–	–	–	–	–		–
Licensing and Regulation		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Tourism		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	1 541 469	1 109 757	826 043	104 362	1 073 705	619 532	454 173	0	826 043
Surplus/ (Deficit) for the year		162 524	633 150	932 784	193 750	330 686	710 106	(379 420)	(0)	932 784

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison

2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)

4. All amounts must be classified under a Functional classification. The function 'Other' is only for Abbatoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote 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 by Vote	1									
Vote 1 - Executive and Council		3 319	3 819	3 606	216	2 629	2 705	(75)	-2.8%	3 606
Vote 2 - Finance and Administration		773 115	770 261	814 158	172 704	755 216	614 662	140 554	22.9%	814 158
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		2 813	2 264	3 610	1 936	7 368	2 707	4 660	172.1%	3 610
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		6	–	1 200	–	32	900	(868)	-96.5%	1 200
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		807 969	853 880	816 254	113 706	552 203	618 664	(66 462)	-10.7%	816 254
Vote 14 - Waste Water Management		116 772	112 683	120 000	9 551	86 943	90 000	(3 057)	-3.4%	120 000
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	1 703 993	1 742 906	1 758 827	298 112	1 404 390	1 329 638	74 753	5.6%	1 758 827
Expenditure by Vote	1									
Vote 1 - Executive and Council		80 790	42 447	44 311	7 080	69 388	33 233	36 155	108.8%	44 311
Vote 2 - Finance and Administration		351 756	520 894	415 014	29 018	302 227	311 260	(9 033)	-2.9%	415 014
Vote 3 - Internal Audit		961	770	670	–	123	503	(380)	-75.6%	670
Vote 4 - Community and Social Services		4 497	5 770	9 546	141	5 727	7 159	(1 432)	-20.0%	9 546
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		–	–	–	–	–	–	–		–
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health		2 246	700	560	–	2 058	420	1 638	390.1%	560
Vote 9 - Planning and Development		145 000	17 994	9 866	2 916	22 105	7 399	14 706	198.7%	9 866
Vote 10 - Road Transport		1 697	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		750	1 200	400	–	159	300	(141)	-47.2%	400
Vote 12 - Energy Sources		47	–	–	–	–	–	–		–
Vote 13 - Water Management		769 382	395 001	216 213	55 650	583 868	162 159	421 709	260.1%	216 213
Vote 14 - Waste Water Management		184 341	124 981	129 465	9 557	88 050	97 099	(9 049)	-9.3%	129 465
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	1 541 467	1 109 757	826 043	104 362	1 073 705	619 532	454 173	73.3%	826 043
Surplus/ (Deficit) for the year	2	162 526	633 150	932 784	193 750	330 686	710 106	(379 420)	-53.4%	932 784

DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M09 March

Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		3 319	3 819	3 606	216	2 629	2 705	(75)	-3%	3 606
1.1 - Mayor and Council		–	–	–	–	–	–	–		–
1.2 - Municipal Manager, Town Secretary and Chief Exec		3 319	3 819	3 606	216	2 629	2 705	(75)	-3%	3 606
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Vote 2 - Finance and Administration		773 115	770 261	814 158	172 704	755 216	614 662	140 554	23%	814 158
2.1 - Administrative and Corporate Support		9 840	131 725	178 950	204	3 079	133 756	(130 677)	-98%	178 950
2.2 - Asset Management		607 571	–	–	157 640	632 564	–	632 564	#DIV/0!	–
2.3 - Finance		151 704	638 536	635 208	14 859	119 573	480 906	(361 333)	-75%	635 208
2.4 - Fleet Management		4 000	–	–	–	–	–	–		–
2.5 - Human Resources		–	–	–	–	–	–	–		–
2.6 - Information Technology		–	–	–	–	–	–	–		–
2.7 - Legal Services		–	–	–	–	–	–	–		–
2.8 - Supply Chain Management		–	–	–	–	–	–	–		–
2.9 - Property Services		–	–	–	–	–	–	–		–
2.10 - Valuation Service		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
3.1 - Governance Function		–	–	–	–	–	–	–		–
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3.10 - Security Services		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
4.1 - Aged Care		–	–	–	–	–	–	–		–
4.2 - Agricultural		–	–	–	–	–	–	–		–
4.3 - Libraries and Archives		–	–	–	–	–	–	–		–
4.4 - Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–		–
4.5 - Child Care Facilities		–	–	–	–	–	–	–		–
4.6 - Community Halls and Facilities		–	–	–	–	–	–	–		–
4.7 - Population Development		–	–	–	–	–	–	–		–
4.8 - Museums and Art Galleries		–	–	–	–	–	–	–		–
4.9 - Disaster Management		–	–	–	–	–	–	–		–
4.10 - Education		–	–	–	–	–	–	–		–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
5.1 - Beaches and Jetties		–	–	–	–	–	–	–		–
5.2 - Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–		–
5.3 - Community Parks (including Nurseries)		–	–	–	–	–	–	–		–
5.4 - Recreational Facilities		–	–	–	–	–	–	–		–
5.5 - Sports Grounds and Stadiums		–	–	–	–	–	–	–		–
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Vote 6 - Public Safety		–	–	–	–	–	–	–		–
6.1 - Civil Defence		–	–	–	–	–	–	–		–
6.2 - Cleansing		–	–	–	–	–	–	–		–
6.3 - Control of Public Nuisances		–	–	–	–	–	–	–		–
6.4 - Fencing and Fences		–	–	–	–	–	–	–		–
6.5 - Fire Fighting and Protection		–	–	–	–	–	–	–		–
6.6 - Licensing and Control of Animals		–	–	–	–	–	–	–		–
6.7 - Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	–		–
6.8 - Pounds		–	–	–	–	–	–	–		–
6.9 - Licensing and Regulation		–	–	–	–	–	–	–		–
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Vote 7 - Housing		–	–	–	–	–	–	–		–
7.1 - Housing		–	–	–	–	–	–	–		–
7.2 - Informal Settlements		–	–	–	–	–	–	–		–
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Vote 8 - Health		–	–	–	–	–	–	–		–
8.1 - Ambulance		–	–	–	–	–	–	–		–
8.2 - Health Services		–	–	–	–	–	–	–		–
8.3 - Laboratory Services		–	–	–	–	–	–	–		–
8.4 - Food Control		–	–	–	–	–	–	–		–
8.5 - Health Surveillance and Prevention of Communicabl		–	–	–	–	–	–	–		–
8.6 - Vector Control		–	–	–	–	–	–	–		–
8.7 - Chemical Safety		–	–	–	–	–	–	–		–
8.8 - Indigenous and Customary Law		–	–	–	–	–	–	–		–
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Vote 9 - Planning and Development		2 813	2 264	3 610	1 936	7 368	2 707	4 660	172%	3 610
9.1 - Billboards		–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		72	–	–	–	139	–	139	#DIV/0!	–
9.3 - Central City Improvement District		–	–	–	–	–	–	–		–
9.4 - Development Facilitation		–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning		2 697	2 264	3 610	126	579	2 707	(2 128)	-79%	3 610
9.6 - Regional Planning and Development		–	–	–	1 809	6 627	–	6 627	#DIV/0!	–
9.7 - Town Planning, Building Regulations and Enforceme		43	–	–	1	22	–	22	#DIV/0!	–
9.8 - Project Management Unit		–	–	–	–	–	–	–		–
9.9 - Provincial Planning		–	–	–	–	–	–	–		–
9.10 - Support to Local Municipalities		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
10.1 - Public Transport		–	–	–	–	–	–	–		–
10.2 - Road and Traffic Regulation		–	–	–	–	–	–	–		–
10.3 - Roads		–	–	–	–	–	–	–		–
10.4 - Taxi Ranks		–	–	–	–	–	–	–		–
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Vote 11 - Environmental Protection	6	–	1 200	–	32	900	(868)	-96%	1 200
11.1 - Biodiversity and Landscape	–	–	–	–	–	–	–		–
11.2 - Coastal Protection	–	–	–	–	–	–	–		–
11.3 - Indigenous Forests	–	–	–	–	–	–	–		–
11.4 - Nature Conservation	–	–	–	–	–	–	–		–
11.5 - Pollution Control	6	–	1 200	–	32	900	(868)	-96%	1 200
11.6 - Soil Conservation	–	–	–	–	–	–	–		–
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Vote 12 - Energy Sources	–	–	–	–	–	–	–		–
12.1 - Electricity	–	–	–	–	–	–	–		–
12.2 - Street Lighting and Signal Systems	–	–	–	–	–	–	–		–
12.3 - Nonelectric Energy	–	–	–	–	–	–	–		–
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Vote 13 - Water Management	807 969	853 880	816 254	113 706	552 203	618 664	(66 462)	-11%	816 254
13.1 - Water Treatment	3 267	–	–	187	(315)	–	(315)	#DIV/0!	–
13.2 - Water Distribution	569 668	633 339	661 254	72 114	441 890	502 186	(60 295)	-12%	661 254
13.3 - Water Storage	235 034	220 541	155 000	41 405	110 628	116 479	(5 851)	-5%	155 000
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Vote 14 - Waste Water Management	116 772	112 683	120 000	9 551	86 943	90 000	(3 057)	-3%	120 000
14.1 - Public Toilets	–	–	–	–	–	–	–		–
14.2 - Sewerage	111 884	112 683	120 000	9 549	86 920	90 000	(3 080)	-3%	120 000
14.3 - Storm Water Management	–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment	4 887	–	–	2	23	–	23	#DIV/0!	–
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Vote 15 - Waste Management		–	–	–	–	–	–	–		–
15.1 - Recycling		–	–	–	–	–	–	–		–
15.2 - Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
15.3 - Solid Waste Removal		–	–	–	–	–	–	–		–
15.4 - Street Cleaning		–	–	–	–	–	–	–		–
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Total Revenue by Vote	2	1 703 993	1 742 906	1 758 827	298 112	1 404 390	1 329 638	74 753	6%	1 758 827
Expenditure by Vote	1							–		
Vote 1 - Executive and Council		80 790	42 447	44 311	7 080	69 388	33 233	36 155	109%	44 311
1.1 - Mayor and Council		19 303	20 385	22 243	1 576	15 605	16 682	(1 077)	-6%	22 243
1.2 - Municipal Manager, Town Secretary and Chief Exec		61 487	22 062	22 068	5 504	53 783	16 551	37 232	225%	22 068
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Vote 2 - Finance and Administration		351 756	520 894	415 014	29 018	302 227	311 260	(9 033)	-3%	415 014
2.1 - Administrative and Corporate Support		99 429	57 047	55 171	10 439	89 009	41 379	47 631	115%	55 171
2.2 - Asset Management		30 857	36 800	34 800	1 146	19 250	26 100	(6 850)	-26%	34 800
2.3 - Finance		142 159	398 162	299 655	13 590	134 747	224 741	(89 994)	-40%	299 655
2.4 - Fleet Management		59 545	6 935	6 840	3 652	39 491	5 130	34 361	670%	6 840
2.5 - Human Resources		7 182	8 120	8 000	48	5 035	6 000	(965)	-16%	8 000
2.6 - Information Technology		11 060	11 720	8 705	104	14 392	6 529	7 863	120%	8 705
2.7 - Legal Services		1 182	1 600	1 332	20	153	999	(846)	-85%	1 332
2.8 - Supply Chain Management		342	510	510	18	150	383	(233)	-61%	510
2.9 - Property Services		–	–	–	–	–	–	–		–
2.10 - Valuation Service		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		961	770	670	–	123	503	(380)	-76%	670
3.1 - Governance Function		–	770	670	–	123	503	(380)	-76%	670
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3.10 - Security Services		961	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		4 497	5 770	9 546	141	5 727	7 159	(1 432)	-20%	9 546
4.1 - Aged Care		–	20	18	2	2	13	(11)	-85%	18
4.2 - Agricultural		–	–	–	–	–	–	–		–
4.3 - Libraries and Archives		–	–	–	–	–	–	–		–
4.4 - Cemeteries, Funeral Parlours and Crematoriums		221	200	290	84	84	218	(134)	-61%	290
4.5 - Child Care Facilities		–	–	–	–	–	–	–		–
4.6 - Community Halls and Facilities		–	–	–	–	–	–	–		–
4.7 - Population Development		412	290	1 198	20	1 163	899	265	29%	1 198
4.8 - Museums and Art Galleries		–	–	–	–	–	–	–		–
4.9 - Disaster Management		3 687	5 050	7 729	34	4 472	5 797	(1 325)	-23%	7 729
4.10 - Education		177	210	310	–	5	232	(228)	-98%	310
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
5.1 - Beaches and Jetties		–	–	–	–	–	–	–		–
5.2 - Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–		–
5.3 - Community Parks (including Nurseries)		–	–	–	–	–	–	–		–
5.4 - Recreational Facilities		–	–	–	–	–	–	–		–
5.5 - Sports Grounds and Stadiums		–	–	–	–	–	–	–		–
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Vote 6 - Public Safety		–	–	–	–	–	–	–		–
6.1 - Civil Defence		–	–	–	–	–	–	–		–
6.2 - Cleansing		–	–	–	–	–	–	–		–
6.3 - Control of Public Nuisances		–	–	–	–	–	–	–		–
6.4 - Fencing and Fences		–	–	–	–	–	–	–		–
6.5 - Fire Fighting and Protection		–	–	–	–	–	–	–		–
6.6 - Licensing and Control of Animals		–	–	–	–	–	–	–		–
6.7 - Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	–		–
6.8 - Pounds		–	–	–	–	–	–	–		–
6.9 - Licensing and Regulation		–	–	–	–	–	–	–		–
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Vote 7 - Housing		–	–	–	–	–	–	–		–
7.1 - Housing		–	–	–	–	–	–	–		–
7.2 - Informal Settlements		–	–	–	–	–	–	–		–
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Vote 8 - Health		2 246	700	560	–	2 058	420	1 638	390%	560
8.1 - Ambulance		–	–	–	–	–	–	–		–
8.2 - Health Services		2 246	700	560	–	2 058	420	1 638	390%	560
8.3 - Laboratory Services		–	–	–	–	–	–	–		–
8.4 - Food Control		–	–	–	–	–	–	–		–
8.5 - Health Surveillance and Prevention of Communicabl		–	–	–	–	–	–	–		–
8.6 - Vector Control		–	–	–	–	–	–	–		–
8.7 - Chemical Safety		–	–	–	–	–	–	–		–
8.8 - Indigenous and Customary Law		–	–	–	–	–	–	–		–
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Vote 9 - Planning and Development		145 000	17 994	9 866	2 916	22 105	7 399	14 706	199%	9 866
9.1 - Billboards		–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		22 195	8 509	155	–	7	116	(109)	-94%	155
9.3 - Central City Improvement District		–	–	–	–	–	–	–		–
9.4 - Development Facilitation		–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning		574	5 084	5 085	14	218	3 814	(3 595)	-94%	5 085
9.6 - Regional Planning and Development		121 805	507	707	2 155	19 292	530	18 762	3539%	707
9.7 - Town Planning, Building Regulations and Enforceme		426	3 894	3 894	747	2 562	2 920	(358)	-12%	3 894
9.8 - Project Management Unit		–	–	–	–	–	–	–		–
9.9 - Provincial Planning		–	–	–	–	–	–	–		–
9.10 - Support to Local Municipalities		–	–	26	–	26	19	6	33%	26
Vote 10 - Road Transport		1 697	–	–	–	–	–	–		–
10.1 - Public Transport		–	–	–	–	–	–	–		–
10.2 - Road and Traffic Regulation		–	–	–	–	–	–	–		–
10.3 - Roads		1 697	–	–	–	–	–	–		–
10.4 - Taxi Ranks		–	–	–	–	–	–	–		–
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Vote 11 - Environmental Protection		750	1 200	400	–	159	300	(141)	-47%	400
11.1 - Biodiversity and Landscape		–	–	–	–	–	–	–		–
11.2 - Coastal Protection		–	–	–	–	–	–	–		–
11.3 - Indigenous Forests		–	–	–	–	–	–	–		–
11.4 - Nature Conservation		–	–	–	–	–	–	–		–
11.5 - Pollution Control		750	1 200	400	–	159	300	(141)	-47%	400
11.6 - Soil Conservation		–	–	–	–	–	–	–		–
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Vote 12 - Energy Sources		47	–	–	–	–	–	–		–
12.1 - Electricity		47	–	–	–	–	–	–		–
12.2 - Street Lighting and Signal Systems		–	–	–	–	–	–	–		–
12.3 - Nonelectric Energy		–	–	–	–	–	–	–		–
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Vote 13 - Water Management		769 382	395 001	216 213	55 650	583 868	162 159	421 709	260%	216 213
13.1 - Water Treatment		31 064	167 145	109 122	2 650	22 548	81 842	(59 293)	-72%	109 122
13.2 - Water Distribution		644 971	212 112	93 755	50 406	489 034	70 316	418 718	595%	93 755
13.3 - Water Storage		93 347	15 744	13 336	2 595	72 286	10 002	62 284	623%	13 336
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Vote 14 - Waste Water Management		184 341	124 981	129 465	9 557	88 050	97 099	(9 049)	-9%	129 465
14.1 - Public Toilets		95 847	41 912	44 116	4 085	46 804	33 087	13 717	41%	44 116
14.2 - Sewerage		45 478	61 839	64 073	792	4 486	48 055	(43 569)	-91%	64 073
14.3 - Storm Water Management		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		43 016	21 231	21 276	4 680	36 759	15 957	20 803	130%	21 276
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Vote 15 - Waste Management		–	–	–	–	–	–	–		–
15.1 - Recycling		–	–	–	–	–	–	–		–
15.2 - Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
15.3 - Solid Waste Removal		–	–	–	–	–	–	–		–
15.4 - Street Cleaning		–	–	–	–	–	–	–		–
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Total Expenditure by Vote	2	1 541 467	1 109 757	826 043	104 362	1 073 705	619 532	454 173	0	826 043
Surplus/ (Deficit) for the year	2	162 526	633 150	932 784	193 750	330 686	710 106	(379 420)	(0)	932 784

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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	379 395	30 778	275 974	287 546	(11 572)	-4%	379 395
Service charges - Waste Water Management		111 917	112 683	120 000	9 560	87 892	90 000	(2 108)	-2%	120 000
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		2 218	–	2 843	173	2 941	2 133	808	38%	2 843
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		56 741	37 768	67 000	7 285	49 663	50 177	(514)	-1%	67 000
Interest from Current and Non Current Assets		10 841	11 605	12 000	1 906	10 130	9 318	812	9%	12 000
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 286	2 264	1 737	(5)	872	1 302	(430)	-33%	1 737
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		15 805	8 453	2 364	120	1 454	1 773	(320)	-18%	2 364
Non-Exchange Revenue								–		
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		599 370	753 907	799 488	158 071	634 853	603 558	31 295	5%	799 488
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	1 384 827	207 888	1 063 778	1 045 808	17 970	2%	1 384 827
Expenditure By Type										
Employee related costs		494 451	409 846	280 464	52 498	423 831	210 348	213 482	101%	280 464
Remuneration of councillors		11 878	11 409	13 693	1 050	9 980	10 270	(290)	-3%	13 693
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		143 547	128 408	61 680	3 304	105 203	46 260	58 943	127%	61 680
Debt impairment		–	74 453	27 226	6 204	55 834	20 420	35 414	173%	27 226
Depreciation and amortisation		225 788	220 000	220 000	18 644	165 495	165 000	495	0%	220 000
Interest		7 208	7 222	4 620	182	11 823	3 465	8 358	241%	4 620
Contracted services		304 489	138 443	123 864	11 800	137 157	92 898	44 259	48%	123 864
Transfers and subsidies		21 650	8 000	–	–	–	–	–		–
Irrecoverable debts written off		105 260	–	–	271	2 277	–	2 277	#DIV/0!	–
Operational costs		218 971	111 976	94 495	10 410	162 132	70 871	91 261	129%	94 495
Losses on Disposal of Assets		8 234	–	–	–	–	–	–		–
Other Losses		8	–	–	–	26	–	26	#DIV/0!	–
Total Expenditure		1 541 484	1 109 757	826 043	104 362	1 073 757	619 532	454 225	73%	826 043
Surplus/(Deficit)		(346 003)	178 155	558 784	103 526	(9 979)	426 276	(436 255)	(0)	558 784
Transfers and subsidies - capital (monetary allocations)		508 512	454 994	374 000	90 224	340 612	283 830	56 782	0	374 000
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		162 508	633 150	932 784	193 750	330 633	710 106	(379 473)	(0)	932 784
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		162 508	633 150	932 784	193 750	330 633	710 106			932 784
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		162 508	633 150	932 784	193 750	330 633	710 106			932 784
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		162 508	633 150	932 784	193 750	330 633	710 106			932 784

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

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		–	–	–	–	9 834	–	9 834	#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		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	41 123	–	41 123	#DIV/0!	–
Vote 14 - Waste Water Management		–	–	–	–	25 690	–	25 690	#DIV/0!	–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	76 647	–	76 647	#DIV/0!	–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	15 958	336	7 224	11 968	(4 744)	-40%	15 958
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	265 751	38 930	103 139	199 313	(96 174)	-48%	265 751
Vote 14 - Waste Water Management		1 610 313	118 998	134 762	7 499	74 656	101 072	(26 415)	-26%	134 762
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	2 413 591	454 992	416 471	46 764	185 020	312 354	(127 334)	-41%	416 471
Total Capital Expenditure		2 413 591	454 992	416 471	46 764	261 667	312 354	(50 686)	-16%	416 471
Capital Expenditure - Functional Classification										
Governance and administration		6 016 535	–	15 958	336	17 058	11 968	5 090	43%	15 958
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		6 016 535	–	15 958	336	17 058	11 968	5 090	43%	15 958
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	400 514	46 429	244 609	300 385	(55 776)	-19%	400 514
Energy sources		–	–	–	–	–	–	–		–
Water management		803 278	335 995	265 751	38 930	144 263	199 313	(55 051)	-28%	265 751
Waste water management		1 610 313	118 998	134 762	7 499	100 347	101 072	(725)	-1%	134 762
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	8 426 057	454 992	416 471	46 764	261 667	312 354	(50 686)	-16%	416 471
Funded by:										
National Government		670 235	454 992	400 514	46 429	244 235	300 385	(56 150)	-19%	400 514
Provincial Government		11 005	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		681 240	454 992	400 514	46 429	244 235	300 385	(56 150)	-19%	400 514
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		7 744 817	–	15 958	336	17 432	11 968	5 463	46%	15 958
Total Capital Funding		8 426 057	454 992	416 471	46 764	261 667	312 354	(50 686)	-16%	416 471

References

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

2. Include capital component of PPP unitary payment

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

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

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

7. Total Capital Funding must balance with Total Capital Expenditure

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M09 March

Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
1.1 - Mayor and Council		–	–	–	–	–	–	–		–
1.2 - Municipal Manager, Town Secretary and Chief Execu		–	–	–	–	–	–	–		–
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Vote 2 - Finance and Administration		–	–	–	–	9 834	–	9 834	#DIV/0!	–
2.1 - Administrative and Corporate Support		–	–	–	–	8 671	–	8 671	#DIV/0!	–
2.2 - Asset Management		–	–	–	–	–	–	–		–
2.3 - Finance		–	–	–	–	865	–	865	#DIV/0!	–
2.4 - Fleet Management		–	–	–	–	–	–	–		–
2.5 - Human Resources		–	–	–	–	–	–	–		–
2.6 - Information Technology		–	–	–	–	298	–	298	#DIV/0!	–
2.7 - Legal Services		–	–	–	–	–	–	–		–
2.8 - Supply Chain Management		–	–	–	–	–	–	–		–
2.9 - Property Services		–	–	–	–	–	–	–		–
2.10 - Valuation Service		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
3.1 - Governance Function		–	–	–	–	–	–	–		–
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3.10 - Security Services		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
4.1 - Aged Care		–	–	–	–	–	–	–		–
4.2 - Agricultural		–	–	–	–	–	–	–		–
4.3 - Libraries and Archives		–	–	–	–	–	–	–		–
4.4 - Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–		–
4.5 - Child Care Facilities		–	–	–	–	–	–	–		–
4.6 - Community Halls and Facilities		–	–	–	–	–	–	–		–
4.7 - Population Development		–	–	–	–	–	–	–		–
4.8 - Museums and Art Galleries		–	–	–	–	–	–	–		–
4.9 - Disaster Management		–	–	–	–	–	–	–		–
4.10 - Education		–	–	–	–	–	–	–		–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
5.1 - Beaches and Jetties		–	–	–	–	–	–	–		–
5.2 - Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–		–
5.3 - Community Parks (including Nurseries)		–	–	–	–	–	–	–		–
5.4 - Recreational Facilities		–	–	–	–	–	–	–		–
5.5 - Sports Grounds and Stadiums		–	–	–	–	–	–	–		–
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Vote 6 - Public Safety		–	–	–	–	–	–	–		–
6.1 - Civil Defence		–	–	–	–	–	–	–		
6.2 - Cleansing		–	–	–	–	–	–	–		
6.3 - Control of Public Nuisances		–	–	–	–	–	–	–		
6.4 - Fencing and Fences		–	–	–	–	–	–	–		
6.5 - Fire Fighting and Protection		–	–	–	–	–	–	–		
6.6 - Licensing and Control of Animals		–	–	–	–	–	–	–		
6.7 - Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	–		
6.8 - Pounds		–	–	–	–	–	–	–		
6.9 - Licensing and Regulation		–	–	–	–	–	–	–		
		–	–	–	–	–	–	–		
Vote 7 - Housing		–	–	–	–	–	–	–		–
7.1 - Housing		–	–	–	–	–	–	–		–
7.2 - Informal Settlements		–	–	–	–	–	–	–		–
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Vote 8 - Health		–	–	–	–	–	–	–		–
8.1 - Ambulance		–	–	–	–	–	–	–		–
8.2 - Health Services		–	–	–	–	–	–	–		–
8.3 - Laboratory Services		–	–	–	–	–	–	–		–
8.4 - Food Control		–	–	–	–	–	–	–		–
8.5 - Health Surveillance and Prevention of Communicable		–	–	–	–	–	–	–		–
8.6 - Vector Control		–	–	–	–	–	–	–		–
8.7 - Chemical Safety		–	–	–	–	–	–	–		–
8.8 - Indigenous and Customary Law		–	–	–	–	–	–	–		–
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Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
9.1 - Billboards		–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	–		–
9.3 - Central City Improvement District		–	–	–	–	–	–	–		–
9.4 - Development Facilitation		–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning		–	–	–	–	–	–	–		–
9.6 - Regional Planning and Development		–	–	–	–	–	–	–		–
9.7 - Town Planning, Building Regulations and Enforcemer		–	–	–	–	–	–	–		–
9.8 - Project Management Unit		–	–	–	–	–	–	–		–
9.9 - Provincial Planning		–	–	–	–	–	–	–		–
9.10 - Support to Local Municipalities		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
10.1 - Public Transport		–	–	–	–	–	–	–		–
10.2 - Road and Traffic Regulation		–	–	–	–	–	–	–		–
10.3 - Roads		–	–	–	–	–	–	–		–
10.4 - Taxi Ranks		–	–	–	–	–	–	–		–
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Vote 11 - Environmental Protection		–	–	–	–	–	–	–		–
11.1 - Biodiversity and Landscape		–	–	–	–	–	–	–		–
11.2 - Coastal Protection		–	–	–	–	–	–	–		–
11.3 - Indigenous Forests		–	–	–	–	–	–	–		–
11.4 - Nature Conservation		–	–	–	–	–	–	–		–
11.5 - Pollution Control		–	–	–	–	–	–	–		–
11.6 - Soil Conservation		–	–	–	–	–	–	–		–
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Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
12.1 - Electricity		–	–	–	–	–	–	–		–
12.2 - Street Lighting and Signal Systems		–	–	–	–	–	–	–		–
12.3 - Nonelectric Energy		–	–	–	–	–	–	–		–
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Vote 13 - Water Management		–	–	–	–	41 123	–	41 123	#DIV/0!	–
13.1 - Water Treatment		–	–	–	–	33 284	–	33 284	#DIV/0!	–
13.2 - Water Distribution		–	–	–	–	143	–	143	#DIV/0!	–
13.3 - Water Storage		–	–	–	–	7 697	–	7 697	#DIV/0!	–
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Vote 14 - Waste Water Management		–	–	–	–	25 690	–	25 690	#DIV/0!	–
14.1 - Public Toilets		–	–	–	–	–	–	–		–
14.2 - Sewerage		–	–	–	–	9 960	–	9 960	#DIV/0!	–
14.3 - Storm Water Management		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		–	–	–	–	15 731	–	15 731	#DIV/0!	–
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Vote 15 - Waste Management		–	–	–	–	–	–	–		–
15.1 - Recycling		–	–	–	–	–	–	–		–
15.2 - Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
15.3 - Solid Waste Removal		–	–	–	–	–	–	–		–
15.4 - Street Cleaning		–	–	–	–	–	–	–		–
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Total multi-year capital expenditure		–	–	–	–	76 647	–	76 647	#DIV/0!	–
Capital expenditure - Municipal Vote										
Expenditue of single-year capital appropriation	1							–		
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
1.1 - Mayor and Council		–	–	–	–	–	–	–		–
1.2 - Municipal Manager, Town Secretary and Chief Execu		–	–	–	–	–	–	–		–
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Vote 2 - Finance and Administration		–	–	15 958	336	7 224	11 968	(4 744)	-40%	15 958
2.1 - Administrative and Corporate Support		–	–	8 671	–	–	6 503	(6 503)	-100%	8 671
2.2 - Asset Management		–	–	–	–	–	–	–		–
2.3 - Finance		–	–	6 055	–	5 481	4 541	939	21%	6 055
2.4 - Fleet Management		–	–	–	–	–	–	–		–
2.5 - Human Resources		–	–	–	–	–	–	–		–
2.6 - Information Technology		–	–	1 232	336	1 743	924	820	89%	1 232
2.7 - Legal Services		–	–	–	–	–	–	–		–
2.8 - Supply Chain Management		–	–	–	–	–	–	–		–
2.9 - Property Services		–	–	–	–	–	–	–		–
2.10 - Valuation Service		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
3.1 - Governance Function		–	–	–	–	–	–	–		–
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3.10 - Security Services		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
4.1 - Aged Care		–	–	–	–	–	–	–		–
4.2 - Agricultural		–	–	–	–	–	–	–		–
4.3 - Libraries and Archives		–	–	–	–	–	–	–		–
4.4 - Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–		–
4.5 - Child Care Facilities		–	–	–	–	–	–	–		–
4.6 - Community Halls and Facilities		–	–	–	–	–	–	–		–
4.7 - Population Development		–	–	–	–	–	–	–		–
4.8 - Museums and Art Galleries		–	–	–	–	–	–	–		–
4.9 - Disaster Management		–	–	–	–	–	–	–		–
4.10 - Education		–	–	–	–	–	–	–		–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
5.1 - Beaches and Jetties		–	–	–	–	–	–	–		–
5.2 - Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–		–
5.3 - Community Parks (including Nurseries)		–	–	–	–	–	–	–		–
5.4 - Recreational Facilities		–	–	–	–	–	–	–		–
5.5 - Sports Grounds and Stadiums		–	–	–	–	–	–	–		–
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Vote 6 - Public Safety		–	–	–	–	–	–	–		–
6.1 - Civil Defence		–	–	–	–	–	–	–		
6.2 - Cleansing		–	–	–	–	–	–	–		
6.3 - Control of Public Nuisances		–	–	–	–	–	–	–		
6.4 - Fencing and Fences		–	–	–	–	–	–	–		
6.5 - Fire Fighting and Protection		–	–	–	–	–	–	–		
6.6 - Licensing and Control of Animals		–	–	–	–	–	–	–		
6.7 - Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	–		
6.8 - Pounds		–	–	–	–	–	–	–		
6.9 - Licensing and Regulation		–	–	–	–	–	–	–		
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Vote 7 - Housing		–	–	–	–	–	–	–		–
7.1 - Housing		–	–	–	–	–	–	–		–
7.2 - Informal Settlements		–	–	–	–	–	–	–		–
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Vote 8 - Health		–	–	–	–	–	–	–		–
8.1 - Ambulance		–	–	–	–	–	–	–		–
8.2 - Health Services		–	–	–	–	–	–	–		–
8.3 - Laboratory Services		–	–	–	–	–	–	–		–
8.4 - Food Control		–	–	–	–	–	–	–		–
8.5 - Health Surveillance and Prevention of Communicable		–	–	–	–	–	–	–		–
8.6 - Vector Control		–	–	–	–	–	–	–		–
8.7 - Chemical Safety		–	–	–	–	–	–	–		–
8.8 - Indigenous and Customary Law		–	–	–	–	–	–	–		–
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Vote 9 - Planning and Development		–	–	–	–	(0)	–	(0)	#DIV/0!	–
9.1 - Billboards		–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	(0)	–	(0)	#DIV/0!	–
9.3 - Central City Improvement District		–	–	–	–	–	–	–		–
9.4 - Development Facilitation		–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning		–	–	–	–	–	–	–		–
9.6 - Regional Planning and Development		–	–	–	–	–	–	–		–
9.7 - Town Planning, Building Regulations and Enforcemer		–	–	–	–	–	–	–		–
9.8 - Project Management Unit		–	–	–	–	–	–	–		–
9.9 - Provincial Planning		–	–	–	–	–	–	–		–
9.10 - Support to Local Municipalities		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
10.1 - Public Transport		–	–	–	–	–	–	–		–
10.2 - Road and Traffic Regulation		–	–	–	–	–	–	–		–
10.3 - Roads		–	–	–	–	–	–	–		–
10.4 - Taxi Ranks		–	–	–	–	–	–	–		–
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Vote 11 - Environmental Protection		–	–	–	–	–	–	–		–
11.1 - Biodiversity and Landscape		–	–	–	–	–	–	–		–
11.2 - Coastal Protection		–	–	–	–	–	–	–		–
11.3 - Indigenous Forests		–	–	–	–	–	–	–		–
11.4 - Nature Conservation		–	–	–	–	–	–	–		–
11.5 - Pollution Control		–	–	–	–	–	–	–		–
11.6 - Soil Conservation		–	–	–	–	–	–	–		–
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Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
12.1 - Electricity		–	–	–	–	–	–	–		–
12.2 - Street Lighting and Signal Systems		–	–	–	–	–	–	–		–
12.3 - Nonelectric Energy		–	–	–	–	–	–	–		–
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Vote 13 - Water Management		803 278	335 995	265 751	38 930	103 139	199 313	(96 174)	-48%	265 751
13.1 - Water Treatment		500 569	190 887	126 245	37 301	77 265	94 683	(17 419)	-18%	126 245
13.2 - Water Distribution		341 994	129 158	109 591	82	7 854	82 193	(74 340)	-90%	109 591
13.3 - Water Storage		(39 286)	15 950	29 916	1 547	18 021	22 437	(4 416)	-20%	29 916
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Vote 14 - Waste Water Management		1 610 313	118 998	134 762	7 499	74 656	101 072	(26 415)	-26%	134 762
14.1 - Public Toilets		–	–	–	–	–	–	–		–
14.2 - Sewerage		1 539 779	53 980	46 061	2 174	27 156	34 546	(7 390)	-21%	46 061
14.3 - Storm Water Management		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		70 534	65 018	88 701	5 325	47 500	66 526	(19 026)	-29%	88 701
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Vote 15 - Waste Management		–	–	–	–	–	–	–		–
15.1 - Recycling		–	–	–	–	–	–	–		–
15.2 - Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
15.3 - Solid Waste Removal		–	–	–	–	–	–	–		–
15.4 - Street Cleaning		–	–	–	–	–	–	–		–
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Total single-year capital expenditure		2 413 591	454 992	416 471	46 764	185 020	312 354	(127 334)	(0)	416 471
Total Capital Expenditure		2 413 591	454 992	416 471	46 764	261 667	312 354	(50 686)	(0)	416 471

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2022/23	Budget Year 2023/24			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		11 905	676 102	722 789	60 475	722 789
Trade and other receivables from exchange transactions		255 442	307 309	294 557	357 696	294 557
Receivables from non-exchange transactions		(41 709)	13 554	9 470	(41 709)	9 470
Current portion of non-current receivables		2 556	66	66	2 367	66
Inventory		16 475	14 068	14 308	17 618	14 308
VAT		92 451	5 350	(8 085)	71 651	(8 085)
Other current assets		324	–	–	4 054	–
Total current assets		337 443	1 016 449	1 033 105	472 153	1 033 105
Non current assets						
Investments		0	–	–	0	–
Investment property		28 000	34 244	28 000	28 000	28 000
Property, plant and equipment		3 599 812	3 699 329	3 796 377	3 948 886	3 796 377
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		6 783	2 559	6 683	4 694	6 683
Trade and other receivables from exchange transactions		8 101	–	–	9 079	–
Non-current receivables from non-exchange transactions		(279)	5 508	5 581	(279)	5 581
Other non-current assets		0	–	–	0	–
Total non current assets		3 642 417	3 741 640	3 836 640	3 990 381	3 836 640
TOTAL ASSETS		3 979 861	4 758 089	4 869 745	4 462 534	4 869 745
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		173 995	–	–	173 995	–
Consumer deposits		22 237	21 967	–	22 502	–
Trade and other payables from exchange transactions		505 042	779 897	387 967	296 125	387 967
Trade and other payables from non-exchange transactions		1 378	2 500	31 304	83 919	31 304
Provision		90 064	4 740	6 954	94 217	6 954
VAT		182 346	71 328	93 535	209 284	93 535
Other current liabilities		–	–	–	–	–
Total current liabilities		975 061	880 432	519 761	880 042	519 761
Non current liabilities						
Financial liabilities		34 271	201 591	150 955	29 848	150 955
Provision		–	24 514	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		18 566	16 744	45 000	18 566	45 000
Total non current liabilities		52 837	242 849	195 955	48 414	195 955
TOTAL LIABILITIES		1 027 898	1 123 281	715 716	928 456	715 716
NET ASSETS	2	2 951 962	3 634 808	4 154 029	3 534 079	4 154 029
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 789 439	3 634 808	4 162 366	3 203 393	4 162 366
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	2 789 439	3 634 808	4 162 366	3 203 393	4 162 366

DC21 Ugu - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		2 781 731	315 135	524 616	107 741	1 028 823	393 511	635 312	161%	524 616
Other revenue		–	122 603	112 716	361	3 946	84 612	(80 667)	-95%	112 716
Transfers and Subsidies - Operational		6 801 938	756 407	803 264	337 374	1 302 024	602 510	699 513	116%	803 264
Transfers and Subsidies - Capital		325 748	454 994	402 156	15 006	586 319	301 930	284 389	94%	402 156
Interest		–	–	12 424	9 925	42 559	9 318	33 241	357%	12 424
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(1 847 709)	(753 336)	(1 137 096)	(126)	(739)	(851 647)	(850 907)	100%	(1 137 096)
Interest		–	(7 222)	(7 575)	–	–	(5 681)	(5 681)	100%	(7 575)
Transfers and Subsidies		–	(8 000)	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		8 061 708	880 582	710 506	470 282	2 962 932	534 554	(2 428 378)	-454%	710 506
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		602 959	(521 069)	(444 121)	–	–	332 869	332 869	100%	(444 121)
NET CASH FROM/(USED) INVESTING ACTIVITIES		602 959	(521 069)	(444 121)	–	–	332 869	332 869	100%	#REF!
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		8 664 667	359 513	266 385	470 282	2 962 932	867 423			#REF!
Cash/cash equivalents at beginning:		271 030	41 728	13 086	–	301 914	13 086			301 914
Cash/cash equivalents at month/year end:		8 935 697	401 241	279 472		3 264 845	880 509			#REF!

DC21 Ugu - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Service charges - Water	(11 572)	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.	
	Service charges - Waste Water Management	(2 108)	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.	
	Sale of Goods and Rendering of Services	808		
	Interest earned from Receivables	(514)	The debt book is increasing month on month hence the high value of interest being raised.	
	Interest from Current and Non Current Assets	812		
	Rental from Fixed Assets	(430)	Due to lower collection the Budget will be adjusted downwards during the adjustments budget process.	
	Licence and permits	–		
	Operational Revenue	(320)	The revenue recognised is generated on ad hoc basis as per the requests that are received in a particular month. For the first quarter of this financial we saw a decrease in the requests which then adversely affected the revenue to date.	
	Transfers and subsidies - Operational	31 295	The municipality has received the third trench of it biggest grant Equitable Share in Mach 2024, which will be utilised in the fourth quarter.	
2	Expenditure By Type			
	Employee related costs	213 482	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.	
	Remuneration of councillors	(290)	The initial application for increases which aligned with our 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.	
	Inventory consumed	58 943	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.	
	Debt impairment	35 414	The variance is less than 5% and in line with the year to date budget.	
	Depreciation and amortisation	495	The actual amount is lower owing to reassessed useful lives as at year end thus leading to a favorable variance. As at 31 January 2024 there had not been significant completed projects/assets to add onto the depreciation.	
	Interest	8 358	The variance is as a result of Fruitless and wasteful expenditure as a result of unpaid invoices within the regulated period of 30 days.	
	Contracted services	44 259	The municipality is intensifying the cost containment measures which will slow down the spending trend in the last six months of the financial year.	
	Transfers and subsidies	–	The invoices for this financial year are not yet received, from the Entity by our Creditors Section.	
	Irrecoverable debts written off	2 277	The year to date (YTD) actual expenditure for Irrecoverable debts written off amounted to R2.3 million owing from the various amnesty programs that are being implemented.	
	Operational costs	91 261	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 because 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.	
	Other Losses	–		
3	Capital Expenditure			
	Finance and administration	(4 744)	This variance is less than 5 % and is in line with YTD budget.	
	Water Management	(96 174)	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.	
	Waste Water Management	(26 415)	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.	
4	Financial Position			
	ASSETS			
	Current assets			
	Cash and cash equivalents	(662 314)	This variance is due to a slower than anticipated collection of receivables and the constant increase in payables.	
	Trade and other receivables from exchange transactions	63 139	This variance is due to a slower than anticipated collection of receivables and the consequent increase in interest on late payments of debtors, which was higher than anticipated.	
	Receivables from non-exchange transactions	(51 179)		
	Current portion of non-current receivables	2 301		
	Inventory	3 310	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.	
	VAT	79 737	The municipality has embarked in a programme of collecting / recovery of old debt and has outsource such to a panel of Debt Collectors service providers for the period of 1 year, which started in the month of November with the expectation that by March 2024 the municipal debt book value would have decreased to a	
	Other current assets	4 054		
	Total current assets	(560 952)		
	Non current assets	–		
	Property, plant and equipment	152 510	Internally funded Capital Project are not budgeted for as per the Provincial Treasury. The Oslo Beach Phase 3 was treated as an emergency hence it incurred. The other portion relates to the replacement of ICT equipment that went out of warranty as well as the purchase of service delivery vehicles.	
	Intangible assets	(1 988)		
	Trade and other receivables from exchange transactions	9 079		
	Non-current receivables from non-exchange transactions	(5 860)		
	Total non current assets	153 741		
	TOTAL ASSETS	(407 211)		
	LIABILITIES	–		
	Current liabilities	–		
	Financial liabilities	173 995		
	Consumer deposits	22 502		
	Trade and other payables from exchange transactions	(91 843)	This is due to a slower than anticipated generation of internal funds which was coursed by late payment from debtors which leads to shortages of funds to pay creditors as they become due.	
	Trade and other payables from non-exchange transactions	52 615		
	Provision	87 263		
	VAT	115 749	This variance is due to a slower than anticipated collection of receivables and the consequent increase to Output VAT and a decrease in input VAT claimed as consequent of slow payment of creditors.	
	Total current liabilities	360 281		
	Non current liabilities	–		
	Financial liabilities	(121 107)		
	Other non-current liabilities	(26 434)		
	Total non current liabilities	(147 541)		
	TOTAL LIABILITIES	212 740		
	NET ASSETS	(619 951)		
	COMMUNITY WEALTH/EQUITY	–		
	Accumulated surplus/(deficit)	(958 973)		
	TOTAL COMMUNITY WEALTH/EQUITY	(958 973)		
5	Cash Flow			
	NET CASH FROM/(USED) OPERATING ACTIVITIES	(2 428 378)		
	NET CASH FROM/(USED) INVESTING ACTIVITIES	(332 869)	Internally funded Capital Project are not budgeted for as per the Provincial Treasury. The Oslo Beach Phase 3 was treated as an emergency hence it incurred. The other portion relates to the replacement of ICT equipment that went out of warranty as well as the purchase of service delivery vehicles.	
		–		
6	Measureable performance			
7	Municipal Entities			

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

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
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.5%	20.5%	27.2%	1.1%	2.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		26.3%	27.5%	14.8%	18.8%	14.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	34.6%	115.4%	198.8%	53.7%	198.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.2%	76.8%	139.1%	6.9%	139.1%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		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%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		41.4%	31.8%	20.3%	39.8%	20.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		8.1%	5.8%	2.9%	4.5%	2.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.5%	17.6%	16.2%	1.1%	1.3%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source	#REF!												
Trade and Other Receivables from Exchange Transactions - Water	1200	46 461	33 320	31 188	30 200	33 692	32 812	149 068	804 900	1 161 642	1 050 672	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	9 241	5 366	4 756	4 378	4 046	3 860	20 582	109 182	161 411	142 048	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	(1)	–	–	–	–	–	–	1 952	1 952	1 952	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 718)	(946)	(741)	(633)	(656)	(383)	413	3 129	(1 535)	1 870	–	–
Total By Income Source	2000	53 983	37 740	35 204	33 946	37 083	36 288	170 063	919 163	1 323 470	1 196 543	–	–
2022/23 - totals only		44 213	32 176	35 070	28 862	28 715	28 455	145 558	786 869	1 129 919	1 018 460	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 551	1 443	1 094	757	1 018	1 644	3 456	7 308	20 272	14 183	–	–
Commercial	2300	12 697	8 078	5 872	5 674	5 491	5 591	31 592	117 511	192 506	165 858	–	–
Households	2400	37 745	28 285	28 247	27 528	30 613	29 093	135 226	794 464	1 111 199	1 016 923	–	–
Other	2500	(9)	(66)	(10)	(13)	(39)	(40)	(211)	(119)	(507)	(422)	–	–
Total By Customer Group	2600	53 983	37 740	35 204	33 946	37 083	36 288	170 063	919 163	1 323 470	1 196 543	–	–

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description R thousands	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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	11 066	25 172	–	17 217	29 061	13 714	45 886	117 022	259 138	223 008
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	894
Trade Creditors	0700	7 760	10 370	2 659	10 511	2 758	(653)	83 543	61 013	177 961	298 477
Auditor General	0800	487	–	1 826	–	–	–	–	21	2 334	1 182
Other	0900	991	2 114	472	1 822	2 407	2 240	12 249	46 400	68 695	60 118
Total By Customer Type	1000	20 304	37 657	4 958	29 550	34 225	15 300	141 678	224 456	508 129	583 679

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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 ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
62228266335		12	3	N	2	8.74	0	0	20240630	5 187	6	(5 033)	1 000	1 160
7648552728		1	3	N	1	8.95	0	0	20230117	10 145	–	(10 145)	–	–
58905324a		1	3	N	1	8.9	0	0	20240418	35 366	98	(35 366)	17 500	17 598
58905324b		2	3	N	1	9.15	0	0	20240619	30 614	186	(30 614)	10 000	10 186
58905324		3	3	N	1	9.075	0	0	20240516	25 570	132	(25 570)	9 000	9 132
2081523754		3	3	N	1	8.95	0	0	20240516	(0)	96	–	7 500	7 596
9383886857		4	3	N	1	8.9	0	0	20240630	–	2 139	–	72 600	74 739
58905324-042		12	3	N	2	4.8	0	0	20240630	75	2	–	97	174
58905324-041		12	3	N	2	4.8	0	0	20240630	–	0	–	10	10
														–
														–
														–
Municipality sub-total										106 958		(106 729)	117 707	120 595
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									106 958		(106 729)	117 707	120 595

DC21 Ugu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

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
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		593 992	753 907	801 415	157 520	635 639	565 430	102 444	18.1%	801 415
Local Government Equitable Share		585 130	630 083	630 000	157 520	630 083	472 562	157 521	33.3%	630 000
Integrated National Electrification Programme Grant		–	–	–	–	–	–			–
Expanded Public Works Programme Integrated Grant		3 319	3 819	3 606	–	3 606	2 864			3 606
Local Government Financial Management Grant		1 950	1 950	1 950	–	1 950	1 463			1 950
Public Transport Network Grant		–	–	–	–	–	–			–
Municipal Disaster Relief Grant	3	–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		–	70 541	71 000	–	–	52 906	(52 906)	-100.0%	71 000
Infrastructure Skills Development Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		–	–	47 000	–	–	–	–		47 000
Rural Road Asset Management Systems Grant		2 848	2 895	2 859	–	–	2 171	(2 171)	-100.0%	2 859
Electricity Demand Side Management		–	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–			–
Municipal Disaster Response Grant		745	–	–	–	–	–			–
Municipal Disaster Recovery Grant		–	44 619	45 000	–	–	33 464			45 000
Municipal Emergency Housing Grant		–	–	–	–	–	–			–
	3	–	–	–	–	–	–	–		–
Other transfers/grants [insert description]		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
		–	–	–	–	–	–	–		–
	4	–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
		–	–	–	–	–	–	–		–
	4	–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–	–		–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–			–
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–			–
Total Operating Transfers and Grants	5	593 992	753 907	801 415	157 520	635 639	565 430	102 444	18.1%	801 415
Capital Transfers and Grants										
National Government:		752 898	454 994	405 000	97 858	406 858	341 246	–		405 000
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Expanded Public Works Programme Integrated Grant		–	–	–	–	–	–			–
Local Government Financial Management Grant		–	–	–	–	–	–			–
Public Transport Network Grant		–	–	–	–	–	–			–
Municipal Disaster Relief Grant		–	–	–	–	–	–			–
Municipal Infrastructure Grant		532 898	219 838	200 000	21 958	270 958	164 879			200 000
Infrastructure Skills Development Grant		–	–	–	–	–	–			–
Water Services Infrastructure Grant		220 000	150 000	120 000	75 900	135 900	112 500			120 000
Rural Road Asset Management Systems Grant		–	–	–	–	–	–			–
Electricity Demand Side Management		–	–	–	–	–	–			–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–			–
Municipal Disaster Response Grant		–	–	–	–	–	–			–
Municipal Disaster Recovery Grant		–	85 156	85 000	–	–	63 867			85 000
Municipal Emergency Housing Grant		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
Other capital transfers *[insert description]*		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–			–
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	752 898	454 994	405 000	97 858	406 858	341 246	–		405 000
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 346 890	1 208 901	1 206 415	255 378	1 042 497	906 676	102 444	11.3%	1 206 415

DC21 Ugu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		290 884	123 824	165 671	50 554	244 734	92 868	–		165 671
Local Government Equitable Share		–	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		–	–	–	–	–	–			–
Expanded Public Works Programme Integrated Grant		3 319	3 819	3 606	216	2 629	2 864			3 606
Local Government Financial Management Grant		1 950	1 950	1 950	204	1 582	1 463			1 950
Public Transport Network Grant		–	–	–	–	–	–			–
Municipal Disaster Relief Grant		–	–	–	–	–	–			–
Municipal Infrastructure Grant		277 374	70 541	66 021	50 134	240 522	52 906			66 021
Infrastructure Skills Development Grant		–	–	–	–	–	–			–
Water Services Infrastructure Grant		–	–	46 616	–	–	–			46 616
Rural Road Asset Management Systems Grant		5 496	2 895	2 859	–	–	2 171			2 859
Electricity Demand Side Management		–	–	–	–	–	–			–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–			–
Municipal Disaster Response Grant		745	–	–	–	–	–			–
Municipal Disaster Recovery Grant		2 000	44 619	44 619	–	–	33 464			44 619
Municipal Emergency Housing Grant		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
Other transfers/grants [insert description]		–	–	–	–	–	–			–
Other transfers and grants [insert description]		–	–	–	–	–	–			–
Provincial Government:		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
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		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		290 884	123 824	165 671	50 554	244 734	92 868	–		165 671
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Expanded Public Works Programme Integrated Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		–	–	–	–	–	–	–		–
Public Transport Network Grant		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		–	–	–	–	–	–	–		–
Infrastructure Skills Development Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–		–
Electricity Demand Side Management		–	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–		–
Municipal Disaster Response Grant		–	–	–	–	–	–	–		–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–		–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other capital transfers [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		–	–	–	–	–	–	–		–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		290 884	123 824	165 671	50 554	244 734	92 868	–		165 671

DC21 Ugu - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

Description	Ref	Budget Year 2023/24				
R thousands		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Local Government Equitable Share		–	–	–	–	
Integrated National Electrification Programme Grant		–	–	–	–	
Expanded Public Works Programme Integrated Grant		–	–	–	–	
Local Government Financial Management Grant		–	–	–	–	
Public Transport Network Grant		–	–	–	–	
Municipal Disaster Relief Grant		–	–	–	–	
Municipal Infrastructure Grant		–	–	–	–	
Infrastructure Skills Development Grant		–	–	–	–	
Water Services Infrastructure Grant		–	–	–	–	
Rural Road Asset Management Systems Grant		–	–	–	–	
Electricity Demand Side Management		–	–	–	–	
Neighbourhood Development Partnership Grant		–	–	–	–	
Municipal Disaster Response Grant		–	–	–	–	
Municipal Disaster Recovery Grant		–	–	–	–	
Municipal Emergency Housing Grant		–	–	–	–	
		–	–	–	–	
Other transfers/grants [insert description]		–	–	–	–	
Other transfers and grants [insert description]		–	–	–	–	
Provincial Government:		–	–	–	–	
		–	–	–	–	
		–	–	–	–	
		–	–	–	–	
		–	–	–	–	
		–	–	–	–	
		–	–	–	–	
		–	–	–	–	
		–	–	–	–	
		–	–	–	–	
		–	–	–	–	
Other transfers and grants [insert description]		–	–	–	–	
District Municipality:					–	
[insert description]		–	–	–	–	
		–	–	–	–	
		–	–	–	–	
		–	–	–	–	
		–	–	–	–	
Other capital transfers/grants [insert desc]		–	–	–	–	
Other grant providers:		–	–	–	–	
[insert description]		–	–	–	–	
		–	–	–	–	
Other grant providers:		–	–	–	–	
[insert description]		–	–	–	–	
		–	–	–	–	
		–	–	–	–	
		–	–	–	–	
		–	–	–	–	
Other capital transfers/grants [insert desc]		–	–	–	–	
Total Operating Transfers and Grants		–	–	–	–	
[insert description]		–	–	–	–	
Total operating expenditure of Approved Roll-overs		–	–	–	–	
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Integrated National Electrification Programme Grant		–	–	–	–	
Expanded Public Works Programme Integrated Grant		–	–	–	–	
Local Government Financial Management Grant		–	–	–	–	
Public Transport Network Grant		–	–	–	–	
Municipal Disaster Relief Grant		–	–	–	–	
Municipal Infrastructure Grant		–	–	–	–	
Infrastructure Skills Development Grant		–	–	–	–	
Water Services Infrastructure Grant		–	–	–	–	
Rural Road Asset Management Systems Grant		–	–	–	–	
Electricity Demand Side Management		–	–	–	–	
Neighbourhood Development Partnership Grant		–	–	–	–	
Municipal Disaster Response Grant		–	–	–	–	
Municipal Disaster Recovery Grant		–	–	–	–	
Municipal Emergency Housing Grant		–	–	–	–	
		–	–	–	–	
Other capital transfers [insert description]		–	–	–	–	
Provincial Government:		–	–	–	–	
[insert description]		–	–	–	–	
		–	–	–	–	
District Municipality:		–	–	–	–	
[insert description]		–	–	–	–	
		–	–	–	–	
Other grant providers:		–	–	–	–	
[insert description]		–	–	–	–	
		–	–	–	–	
Total capital expenditure of Approved Roll-overs		–	–	–	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		–	–	–	–	

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		8 796	8 058	10 343	803	7 578	7 757	(179)	-2%	10 343
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	416	416	–	–	312	(312)	-100%	416
Cellphone Allowance		–	742	742	–	30	557	(527)	-95%	742
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 081	2 192	2 192	247	2 372	1 644	728	44%	2 192
Sub Total - Councillors		11 878	11 409	13 693	1 050	9 980	10 270	(290)	-3%	13 693
% increase	4		-3.9%	15.3%						15.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	5 162	5 162	–	82	3 872	(3 790)	-98%	5 162
Pension and UIF Contributions		–	–	–	–	12	–	12	#DIV/0!	–
Medical Aid Contributions		–	65	65	–	12	49	(37)	-76%	65
Overtime		–	–	–	–	9	–	9	#DIV/0!	–
Performance Bonus		–	–	–	–	108	–	108	#DIV/0!	–
Motor Vehicle Allowance		229	1 713	1 713	–	–	1 285	(1 285)	-100%	1 713
Cellphone Allowance		–	148	148	–	–	111	(111)	-100%	148
Housing Allowances		–	494	494	–	–	370	(370)	-100%	494
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		331	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–			–
Scarcity		–	–	–	–	–	–			–
Acting and post related allowance		–	–	–	–	13	–			–
In kind benefits		–	–	–	–	–	–			–
Sub Total - Senior Managers of Municipality		560	7 583	7 583	–	236	5 687	(5 451)	-96%	7 583
% increase	4		1255.0%	1255.0%						1255.0%
Other Municipal Staff										
Basic Salaries and Wages		314 561	287 634	164 298	35 019	269 930	123 223	146 706	119%	164 298
Pension and UIF Contributions		49 598	43 309	43 309	4 833	42 144	32 482	9 662	30%	43 309
Medical Aid Contributions		18 782	20 372	20 372	1 993	16 724	15 279	1 445	9%	20 372
Overtime		49 907	7 532	7 532	6 086	43 862	5 649	38 214	677%	7 532
Performance Bonus		–	1 027	1 027	–	–	770	(770)	-100%	1 027
Motor Vehicle Allowance		9 973	8 646	8 646	1 099	8 890	6 485	2 405	37%	8 646
Cellphone Allowance		2 925	3 047	3 047	280	2 450	2 286	165	7%	3 047
Housing Allowances		1 550	1 760	1 760	122	1 098	1 320	(222)	-17%	1 760
Other benefits and allowances		26 519	9 522	9 522	1 246	26 643	7 141	19 502	273%	9 522
Payments in lieu of leave		6 292	2 013	2 013	1 543	5 162	1 509	3 652	242%	2 013
Long service awards		3 216	2 403	2 403	277	4 081	1 802	2 279	126%	2 403
Post-retirement benefit obligations	2	7 877	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 691	15 000	8 954	–	2 611	6 716	(4 105)	-61%	8 954
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		493 892	402 264	272 882	52 498	423 594	204 661	218 933	107%	272 882
% increase	4		-18.6%	-44.7%						-44.7%
Total Parent Municipality		506 329	421 255	294 158	53 548	433 810	220 618	213 192	97%	294 158
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	5	–	–	–	–	–	–	–		–
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	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers 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	2	–	–	–	–	–	–	–		–
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		506 329	421 255	294 158	53 548	433 810	220 618	213 192	97%	294 158
% increase	4		-16.8%	-41.9%						-41.9%
TOTAL MANAGERS AND STAFF		494 451	409 846	280 464	52 498	423 831	210 348	213 482	101%	280 464

DC21 Ugu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Electricity revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water revenue		454 248	57 333	32 310	43 791	125 302	37 566	49 146	40 404	94 946	20 017	20 017	(734 876)	240 206	254 618	269 030
Service charges - Waste Water Management		5 552	6 099	6 362	12 823	12 511	11 013	13 191	13 429	12 795	6 244	6 244	(31 335)	74 930	79 426	83 921
Service charges - Waste Mangement		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		–	–	–	–	–	–	–	–	–	217	217	2 169	2 603	2 759	2 915
Interest earned - external investments		–	–	–	10 606	2 279	6 280	7 987	5 483	9 925	967	967	(32 888)	11 605	12 302	12 998
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational		549 751	4 528	(4 272)	(45 353)	105 001	351 611	508	2 875	337 374	63 034	63 034	(671 685)	756 407	752 677	797 051
Other revenue		–	–	–	78	288	1 589	208	1 421	361	10 000	10 000	96 054	120 000	127 200	134 400
Cash Receipts by Source		1 009 550	67 959	34 400	21 945	245 382	408 059	71 041	63 613	455 402	100 479	100 479	(1 341 841)	1 205 751	1 228 981	1 300 316
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		135 955	16 860	43 267	140 825	144 867	55 115	19 926	14 497	15 006	37 916	37 916	(207 157)	454 994	318 064	331 235
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		1 145 506	84 820	77 668	162 770	390 249	463 174	90 967	78 110	470 407	138 395	138 395	(1 548 998)	1 660 745	1 547 045	1 631 551
Cash Payments by Type													–			
Employee related costs		84	–	–	–	–	(90)	91	(90)	89	102 316	102 316	205 130	409 846	391 293	373 720
Remuneration of councillors		–	–	–	–	–	–	–	–	–	3 233	3 233	4 943	11 409	10 838	10 296
Interest		–	–	–	–	–	–	–	–	–	1 864	1 864	3 493	7 222	3 938	3 741
Bulk purchases - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory		–	–	–	–	–	–	–	–	–	4 081	4 081	37 505	45 668	64 167	79 991
Contracted services		–	–	–	–	–	–	–	–	–	37 106	37 106	84 997	159 209	160 266	161 516
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		–	–	–	–	–	–	–	–	–	667	667	6 667	8 000	7 600	7 220
Other expenditure		(71)	(88)	(63)	(35)	(170)	(62)	(37)	(93)	(36)	29 676	29 676	68 507	127 203	120 869	114 851
Cash Payments by Type		13	(88)	(63)	(35)	(170)	(152)	54	(183)	53	178 944	178 944	411 242	768 558	758 970	751 336
Other Cash Flows/Payments by Type																
Capital assets		–	–	–	–	–	–	–	–	–	116 483	116 483	288 103	521 069	552 188	583 344
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		13	(88)	(63)	(35)	(170)	(152)	54	(183)	53	295 426	295 426	699 345	1 289 627	1 311 159	1 334 679
NET INCREASE/(DECREASE) IN CASH HELD		1 145 493	84 908	77 730	162 805	390 419	463 327	90 913	78 293	470 354	(157 031)	(157 031)	(2 248 343)	371 118	235 887	296 872
Cash/cash equivalents at the month/year beginning:		301 914	1 447 407	1 532 315	1 610 045	1 772 849	2 163 269	2 626 595	2 717 509	2 795 802	3 266 156	3 109 125	2 952 094	301 914	673 032	908 919
Cash/cash equivalents at the month/year end:		1 447 407	1 532 315	1 610 045	1 772 849	2 163 269	2 626 595	2 717 509	2 795 802	3 266 156	3 109 125	2 952 094	703 751	673 032	908 919	1 205 790

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M09 March

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	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		–	–	–	–	–	–	–		–
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		–	–	–	–	–	–	–		–

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M09 March

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 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	–	–	–	–	–	–	–		–

DC21 Ugu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	702 171	37 916	34 706	2 101	2 101	34 706	32 605	93.9%	0%
August	702 171	37 916	34 706	31 074	33 175	69 412	36 237	52.2%	7%
September	702 171	37 916	34 706	50 844	84 019	104 118	20 099	19.3%	18%
October	702 171	37 916	34 706	45 339	129 357	138 824	9 466	6.8%	28%
November	702 171	37 916	34 706	20 696	150 053	173 530	23 477	13.5%	33%
December	702 171	37 916	34 706	31 309	181 362	208 236	26 874	12.9%	40%
January	702 171	37 916	34 706	9 820	191 182	242 942	51 759	21.3%	42%
February	702 171	37 916	34 706	23 720	214 903	277 648	62 745	22.6%	47%
March	702 171	37 916	34 706	46 764	261 667	312 354	50 686	16.2%	58%
April	702 171	37 916	34 706	–		347 059	–		
May	702 171	37 916	34 706	–		381 765	–		
June	702 171	37 916	34 706	–		416 471	–		
Total Capital expenditure	8 426 057	454 992	416 471	261 667					

DC21 Ugu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		510 648	234 703	259 639	7 942	130 908	194 729	63 821	32.8%	259 639
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		275 567	152 223	161 536	4 103	49 594	121 152	71 558	59.1%	161 536
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		121 779	–	–	–	–	–	–		–
Reservoirs		1 000	–	–	–	–	–	–		–
Pump Stations		2 250	–	–	–	–	–	–		–
Water Treatment Works		62 308	54 117	36 514	2 556	23 544	27 386	3 841	14.0%	36 514
Bulk Mains		59 409	–	–	–	3 697	–	(3 697)	#DIV/0!	–
Distribution		28 821	98 106	125 022	1 547	22 353	93 766	71 413	76.2%	125 022
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		230 791	82 480	98 103	3 839	81 314	73 577	(7 737)	-10.5%	98 103
Pump Station		11 351	–	–	–	–	–	–		–
Reticulation		15 495	44 000	58 342	1 664	51 738	43 756	(7 982)	-18.2%	58 342
Waste Water Treatment Works		203 805	38 480	39 761	2 174	29 575	29 821	246	0.8%	39 761
Outfall Sewers		140	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		4 290	–	–	–	–	–	–		–
Data Centres		4 290	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		27 601	–	6 055	–	6 346	4 541	(1 804)	-39.7%	6 055
Operational Buildings		27 457	–	6 055	–	6 346	4 541	(1 804)	-39.7%	6 055
Municipal Offices		27 457	–	6 055	–	6 346	4 541	(1 804)	-39.7%	6 055
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		144	–	–	–	–	–	–		–
Staff Housing		144	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		9 838	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		9 838	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		9 838	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		4 709	–	1 232	336	1 063	924	(139)	-15.0%	1 232
Computer Equipment		4 709	–	1 232	336	1 063	924	(139)	-15.0%	1 232
Furniture and Office Equipment		4 883	–	4	–	4	3	(1)	-33.3%	4
Furniture and Office Equipment		4 883	–	4	–	4	3	(1)	-33.3%	4
Machinery and Equipment		355 329	–	–	–	374	–	(374)	#DIV/0!	–
Machinery and Equipment		355 329	–	–	–	374	–	(374)	#DIV/0!	–
Transport Assets		115 435	–	8 667	–	8 667	6 500	(2 167)	-33.3%	8 667
Transport Assets		115 435	–	8 667	–	8 667	6 500	(2 167)	-33.3%	8 667
Land		36 315	–	–	–	–	–	–		–
Land		36 315	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	1 064 758	234 703	275 597	8 277	147 362	206 698	59 336	28.7%	275 597

DC21 Ugu - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		7 232 945	–	–	–	–	–	–		–
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		34 727	–	–	–	–	–	–		–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		13 868	–	–	–	–	–	–		–
Distribution Points		20 859	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		7 198 217	–	–	–	–	–	–		–
Pump Station		5 812 830	–	–	–	–	–	–		–
Reticulation		63 927	–	–	–	–	–	–		–
Waste Water Treatment Works		1 321 461	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–

Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		8 061	–	–	–	979	–	(979)	#DIV/0!	–
Revenue Generating		8 061	–	–	–	979	–	(979)	#DIV/0!	–
Improved Property		7 419	–	–	–	979	–	(979)	#DIV/0!	–
Unimproved Property		642	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		6 355	–	–	–	–	–	–		–
Operational Buildings		6 355	–	–	–	–	–	–		–
Municipal Offices		6 355	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		17 544	–	–	–	–	–	–		–
Servitudes		2 659	–	–	–	–	–	–		–
Licences and Rights		14 884	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		14 884	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		81 225	–	–	–	–	–	–		–
Furniture and Office Equipment		81 225	–	–	–	–	–	–		–
Machinery and Equipment		17 519	–	–	–	–	–	–		–
Machinery and Equipment		17 519	–	–	–	–	–	–		–
Transport Assets		5 549	–	–	–	–	–	–		–
Transport Assets		5 549	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	7 369 197	–	–	–	979	–	(979)	#DIV/0!	–

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcile to total capital expenditure in Table C5

DC21 Ugu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

Description	Ref	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		74 243	65 755	33 238	2 482	35 094	24 928	(10 166)	-40.8%	33 238
Roads Infrastructure		16 656	8 360	5 750	219	2 382	4 312	1 930	44.8%	5 750
Roads		16 656	7 510	4 750	219	1 600	3 562	1 962	55.1%	4 750
Road Structures		–	850	1 000	–	782	750	(32)	-4.3%	1 000
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		1 001	6 050	3 900	376	2 073	2 925	852	29.1%	3 900
Power Plants		–	400	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		1 001	5 650	3 900	376	2 073	2 925	852	29.1%	3 900
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		54 023	49 046	20 888	1 867	29 408	15 666	(13 742)	-87.7%	20 888
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		4 193	1 332	832	29	171	624	453	72.6%	832
Pump Stations		1 614	925	200	–	33	150	117	78.3%	200
Water Treatment Works		37 081	2 625	–	161	640	–	(640)	#DIV/0!	–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		10 239	35 663	18 855	1 020	22 364	14 141	(8 222)	-58.1%	18 855
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		896	8 500	1 000	658	6 200	750	(5 450)	-726.7%	1 000
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		2 564	2 300	2 700	–	1 132	2 025	893	44.1%	2 700
Pump Station		–	2 300	2 700	–	–	2 025	2 025	100.0%	2 700
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	0	–	(0)	#DIV/0!	–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		2 564	–	–	–	1 132	–	(1 132)	#DIV/0!	–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		0	–	–	19	98	–	(98)	#DIV/0!	–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		0	–	–	19	98	–	(98)	#DIV/0!	–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		92	500	700	–	280	525	245	46.6%	700
Revenue Generating		92	500	700	–	280	525	245	46.6%	700
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		92	500	700	–	280	525	245	46.6%	700
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		975	2 550	2 030	1	419	1 523	1 103	72.5%	2 030
Operational Buildings		975	2 550	2 030	1	419	1 523	1 103	72.5%	2 030
Municipal Offices		975	2 550	2 030	1	419	1 523	1 103	72.5%	2 030
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		1 300	3 288	3 158	60	1 150	2 369	1 219	51.5%	3 158
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		1 300	3 288	3 158	60	1 150	2 369	1 219	51.5%	3 158
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		1 300	3 288	3 158	60	1 150	2 369	1 219	51.5%	3 158
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	320	105	7	25	79	54	68.4%	105
Computer Equipment		–	320	105	7	25	79	54	68.4%	105
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		753	2 202	1 250	257	819	938	118	12.6%	1 250
Machinery and Equipment		753	2 202	1 250	257	819	938	118	12.6%	1 250
Transport Assets		19 736	–	–	786	9 858	–	(9 858)	#DIV/0!	–
Transport Assets		19 736	–	–	786	9 858	–	(9 858)	#DIV/0!	–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	97 100	74 615	40 481	3 593	47 645	30 360	(17 285)	-56.9%	40 481

A4 RME	97 099 559	74 615 196	40 480 501	3 592 942	47 645 271	30 360 384	17 284 887		40 480 501
Balance Check	–	–	–	–	–	–	(34 570)		–

Repairs and Maintenance by Expenditure Item	8									
Employee related costs		–	–	–	–	–	–	–		–
Inventory Consumed (Project Maintenance)		615	70	90	1	39	68	(29)		90
Contracted Services		94 366	71 765	37 941	3 592	46 710	28 455	18 255		37 941
Operational Costs		2 119	2 780	2 450	–	896	1 838	(941)		2 450
Total Repairs and Maintenance Expenditure	9	97 100	74 615	40 481	3 593	47 645	30 360	17 285	0.0%	40 481

DC21 Ugu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		206 786	85 615	85 615	17 388	154 380	64 211	(90 169)	-140.4%	85 615
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		206 786	54 290	54 290	17 388	154 380	40 717	(113 663)	-279.2%	54 290
Dams and Weirs		–	3 000	3 000	–	–	2 250	2 250	100.0%	3 000
Boreholes		–	600	600	–	–	450	450	100.0%	600
Reservoirs		–	9 000	9 000	–	–	6 750	6 750	100.0%	9 000
Pump Stations		–	12 000	12 000	–	–	9 000	9 000	100.0%	12 000
Water Treatment Works		–	16 000	16 000	–	–	12 000	12 000	100.0%	16 000
Bulk Mains		–	4 690	4 690	–	–	3 517	3 517	100.0%	4 690
Distribution		206 786	–	–	17 388	154 380	–	(154 380)	#DIV/0!	–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	9 000	9 000	–	–	6 750	6 750	100.0%	9 000
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	31 325	31 325	–	–	23 494	23 494	100.0%	31 325
Pump Station		–	14 000	14 000	–	–	10 500	10 500	100.0%	14 000
Reticulation		–	5 325	5 325	–	–	3 994	3 994	100.0%	5 325
Waste Water Treatment Works		–	12 000	12 000	–	–	9 000	9 000	100.0%	12 000
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		9 844	75 400	75 400	1 096	9 027	56 550	47 523	84.0%	75 400
Operational Buildings		9 844	75 400	75 400	1 096	9 027	56 550	47 523	84.0%	75 400
Municipal Offices		9 844	75 400	75 400	1 096	9 027	56 550	47 523	84.0%	75 400
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		2 461	100	100	160	2 088	75	(2 013)	-2684.5%	100
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		2 461	100	100	160	2 088	75	(2 013)	-2684.5%	100
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		2 461	100	100	160	2 088	75	(2 013)	-2684.5%	100
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	4 000	4 000	–	–	3 000	3 000	100.0%	4 000
Computer Equipment		–	4 000	4 000	–	–	3 000	3 000	100.0%	4 000
Furniture and Office Equipment		–	50 805	50 805	–	–	38 104	38 104	100.0%	50 805
Furniture and Office Equipment		–	50 805	50 805	–	–	38 104	38 104	100.0%	50 805
Machinery and Equipment		–	80	80	–	–	60	60	100.0%	80
Machinery and Equipment		–	80	80	–	–	60	60	100.0%	80
Transport Assets		–	4 000	4 000	–	–	3 000	3 000	100.0%	4 000
Transport Assets		–	4 000	4 000	–	–	3 000	3 000	100.0%	4 000
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Depreciation	1	219 091	220 000	220 000	18 644	165 495	165 000	(495)	-0.3%	220 000

DC21 Ugu - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		338 452	220 289	140 874	38 487	113 327	105 656	(7 671)	-7.3%	140 874
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		7 527	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		7 527	–	–	–	–	–	–		–
Water Supply Infrastructure		322 320	191 288	129 333	38 405	107 607	97 000	(10 607)	-10.9%	129 333
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		11 713	22 900	26 943	3 660	12 002	20 207	8 205	40.6%	26 943
Reservoirs		10 399	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		189 010	13 618	9 717	–	7 031	7 287	256	3.5%	9 717
Distribution		88 162	154 770	92 674	34 745	88 574	69 505	(19 068)	-27.4%	92 674
Distribution Points		10 862	–	–	–	–	–	–		–
PRV Stations		12 174	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		8 605	29 002	11 541	82	5 720	8 656	2 936	33.9%	11 541
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		8 605	29 002	11 541	82	5 720	8 656	2 936	33.9%	11 541
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–

Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		140	–	–	–	–	–	–		–
Revenue Generating		140	–	–	–	–	–	–		–
Improved Property		140	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		542	–	–	–	0	–	(0)	#DIV/0!	–
Operational Buildings		542	–	–	–	0	–	(0)	#DIV/0!	–
Municipal Offices		0	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		542	–	–	–	0	–	(0)	#DIV/0!	–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		84 228	–	–	–	–	–	–		–
Computer Equipment		84 228	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		39 579	–	–	–	–	–	–		–
Machinery and Equipment		39 579	–	–	–	–	–	–		–
Transport Assets		940	–	–	–	–	–	–		–
Transport Assets		940	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	463 881	220 289	140 874	38 487	113 327	105 656	(7 672)	-7.3%	140 874

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcile to total capital expenditure in Table C5

Chart C1 2023/24 Capital Expenditure Monthly Trend: actual v target

Month	2022/23	Original Budge	Adjusted Budg	Monthly actual
Jul	702 171	37 916	34 706	2 101
Aug	702 171	37 916	34 706	31 074
Sep	702 171	37 916	34 706	50 844
Oct	702 171	37 916	34 706	45 339
Nov	702 171	37 916	34 706	20 696
Dec	702 171	37 916	34 706	31 309
Jan	702 171	37 916	34 706	9 820
Feb	702 171	37 916	34 706	23 720
Mar	702 171	37 916	34 706	46 764
Apr	702 171	37 916	34 706	–
May	702 171	37 916	34 706	–
Jun	702 171	37 916	34 706	–

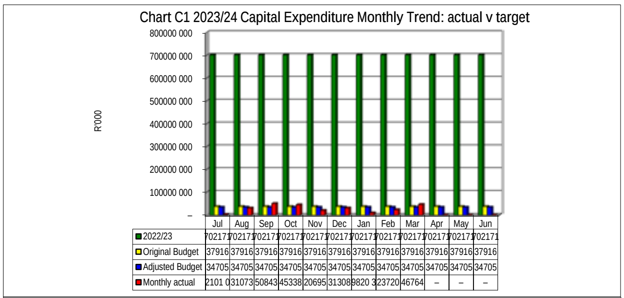

Chart C2 2023/24 Capital Expenditure: YTD actual v YTD target

Month	YearTD actual	YearTD budget
Jul	2 101	34 706
Aug	33 175	69 412
Sep	84 019	104 118
Oct	129 357	138 824
Nov	150 053	173 530
Dec	181 362	208 236
Jan	191 182	242 942
Feb	214 903	277 648
Mar	261 667	312 354
Apr		347 059
May		381 765
Jun		416 471

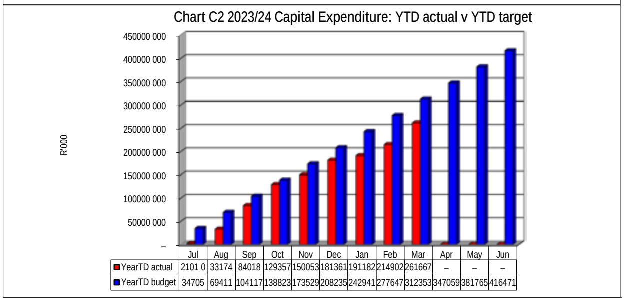

Chart C3 Aged Consumer Debtors Analysis

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2023/	53 983	37 740	35 204	33 946	37 083	36 288	170 063	919 163
2022/23	44 213	32 176	35 070	28 862	28 715	28 455	145 558	786 869

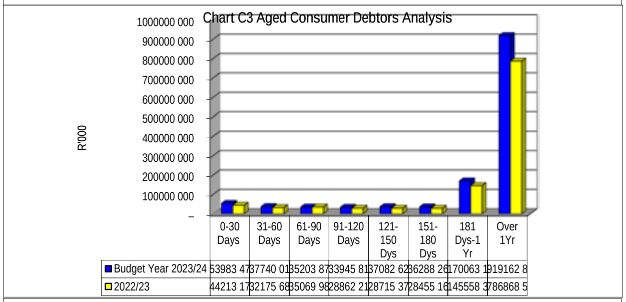

Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2022/23	Budget Year 2023/24
Organs of State	19 664	20 272
Commercial	186 731	192 506
Households	1 077 863	1 111 199
Other	(492)	(507)

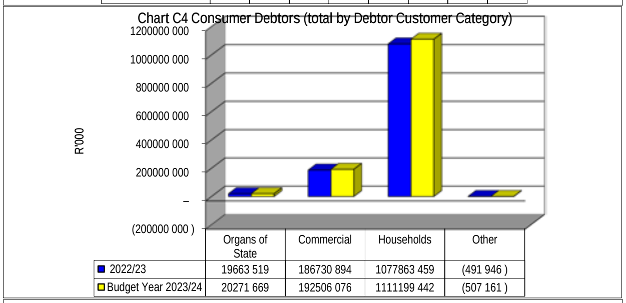

Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deductio	VAT (output les	Pensions / Reti	Loan repaymer	Trade Creditors	Auditor Genera	Other
2022/23	–	223 008	–	–	–	894	298 477	1 182	60 118
Budget Year 2023/	–	259 138	–	–	–	–	177 961	2 334	68 695