



UGU DISTRICT MUNICIPALITY

CONSOLIDATED MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDED 30 APRIL 2024

Prepared By: Budget and Treasury Office

TABLE OF CONTENT

PART 1 – IN-YEAR REPORT

1. Purpose
2. Authority
3. Legal / Statutory Requirements
4. Background
5. Executive Summary
6. Main Tables

PART 2 – SUPPORTING DOCUMENTS

1. Debtors' Analysis
2. Creditors' Analysis
3. Investment portfolio
4. Allocations and grants receipt and expenditure
5. Councillors and board member allowances and employee benefits
6. Parent municipality financial performance
7. Municipal entity financial performance
8. Capital programme performance
9. In-year reports of municipal entities attached the municipality's in-year reports
10. Municipal manager's quality certificate

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 30 April 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 296+++6+

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 30 April 2024 is detailed below. The monthly budget statement is divided into the following:

- 5.1 Monthly Budget Statement Summary
- 5.2 Statement of Financial Performance
- 5.3 Revenue By source
- 5.4 Expenditure by Type
- 5.5 Debtors Age Analysis
- 5.6 Creditors analysis
- 5.7 Investments
- 5.8 Capital Expenditure
- 5.9 Transfers and Grants Report
- 5.10 Salaries Expenditure
- 5.11 Long-term Loans
- 5.12 Performance Indicators

6. MAIN TABLES

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

5.1 MONTHLY BUDGET STATEMENT SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M10 April									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Total Revenue (excluding capital transfers and contributions)	1 195 481 095	1 287 912 183	1 384 826 962	53 326 696	1 117 104 968	1 162 008 650	- 44 903 682	-4%	1 384 826 962
Total Expenditure	1 541 484 488	1 109 756 833	826 042 656	110 816 330	1 184 573 405	688 368 930	496 204 475	72%	826 042 656
Surplus/(Deficit)	- 346 003 393	178 155 350	558 784 306	- 57 489 634	- 67 468 437	473 639 720	- 541 108 157	-114%	558 784 306
Total sources of capital funds	8 426 056 936	454 992 250	416 471 375	27 684 974	289 352 113	347 059 470	- 57 707 357	-17%	416 471 375

Table C1 above, reflects an actual monthly deficit of R57.4 million this a result of a lower billing and grants receipts in the period under review. The year to date (YTD) actual is showing a deficit of R67.4 million against the YTD budget surplus of R473.6 million which resulted in an **unfavourable** variance of R541.1 million.

5.1.1. Revenue by source

The YTD actual for revenue is 1.117 billion compared to the YTD budget of R1.162 billion which translates to a variance of R44.9 million.

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

5.1.2. Operating Expenditure:

The YTD actual for operating expenditure is R1.184 billion compared to the YTD budget of R688.3 million which translates to a variance of R496.2 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 R289.3 million compared to the YTD budget of R347 million which translates to a variance of R57.7 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 - M10 April

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	502 857	473 915	499 395	45 724	409 589	419 495	(9 906)	-2%	499 395
Investment revenue	10 841	11 605	12 000	400	10 530	10 354	177	2%	12 000
Transfers and subsidies - Operational	599 370	753 907	799 488	513	635 366	670 620	(35 254)		799 488
Other own revenue	82 413	48 485	73 944	6 690	61 619	61 540	80	0%	-
Total Revenue (excluding capital transfers and contributions)	1 195 481	1 287 912	1 384 827	53 327	1 117 105	1 162 009	(44 904)	-4%	1 384 827
Employee costs	494 451	409 846	280 464	41 358	465 188	233 720	231 468		280 464
Remuneration of Councillors	11 878	11 409	13 693	1 043	11 022	11 411	(388)		13 693
Depreciation and amortisation	225 788	220 000	220 000	18 634	184 130	183 333	796		220 000
Interest	7 208	7 222	4 620	475	12 298	3 850	8 448		4 620
Inventory consumed and bulk purchases	143 547	128 408	61 680	2 220	107 422	51 400	56 022		61 680
Transfers and subsidies	21 650	8 000	-	-	-	-	-		-
Other expenditure	636 962	324 871	245 585	47 087	404 513	204 655	199 859	98%	245 585
Total Expenditure	1 541 484	1 109 757	826 043	110 816	1 184 573	688 369	496 204	72%	826 043
Surplus/(Deficit)	(346 003)	178 155	558 784	(57 490)	(67 468)	473 640	(541 108)		558 784
Transfers and subsidies - capital (monetary allocations)	508 512	454 994	374 000	34 713	375 325	315 367	59 958	19%	374 000
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	162 508	633 150	932 784	(22 777)	307 856	789 006	(481 150)	-61%	932 784
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	162 508	633 150	932 784	(22 777)	307 856	789 006	(481 150)	-61%	932 784
Capital expenditure & funds sources									
Capital expenditure	2 413 591	454 992	416 471	27 685	289 352	347 059	(57 707)	-17%	416 471
Capital transfers recognised	681 240	454 992	400 514	27 414	271 649	333 761	(62 112)	-19%	400 514
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	7 744 817	-	15 958	271	17 703	13 298	4 405	33%	15 958
Total sources of capital funds	8 426 057	454 992	416 471	27 685	289 352	347 059	(57 707)	-17%	416 471
Financial position									
Total current assets	337 443	1 016 449	1 033 105		408 984				1 033 105
Total non current assets	3 642 417	3 741 640	3 836 640		3 999 432				3 836 640
Total current liabilities	975 061	880 432	519 761		850 893				519 761
Total non current liabilities	52 837	242 849	195 955		46 221				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	84 735	3 047 666	593 949	(2 453 717)	-413%	710 506
Net cash from (used) investing	602 959	(521 069)	(444 121)	-	-	369 854	369 854	100%	#REF!
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	8 935 697	401 241	279 472	-	3 349 580	976 890	(2 372 690)	-243%	#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	60 027	40 278	34 363	33 712	32 789	36 049	174 742	932 519	1 344 479
Creditors Age Analysis									
Total Creditors	55 408	13 096	32 943	2 689	28 993	33 836	145 963	236 661	549 589

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

5.3 FINANCIAL PERFORMANCE - REVENUE BY SOURCE

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

2022/23 - Table 3: Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - WFO April										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-		-
Service charges - Water		390 940	361 232	379 395	36 256	312 230	319 495	(7 266)	-2%	379 395
Service charges - Waste Water Management		111 917	112 683	120 000	9 468	97 360	100 000	(2 640)	-3%	120 000
Service charges - Waste management		-	-	-	-	-	-	-		-
Sale of Goods and Rendering of Services		2 218	-	2 843	479	3 420	2 370	1 050	44%	2 843
Agency services		-	-	-	-	-	-	-		-
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		56 741	37 768	67 000	5 672	55 335	55 753	(418)	-1%	67 000
Interest from Current and Non Current Assets		10 841	11 605	12 000	400	10 530	10 354	177	2%	12 000
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		2 286	2 264	1 737	220	1 092	1 447	(355)	-25%	1 737
Licence and permits		-	-	-	-	-	-	-		-
Operational Revenue		15 805	8 453	2 364	319	1 773	1 970	(197)	-10%	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	513	635 366	670 620	(35 254)	-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	53 327	1 117 105	1 162 009	(44 904)	-4%	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 R312.2 million compared with the year-to-date budget of R319.4 million which resulted in an **unfavorable** variance of R7.2 million.

A new tool has been implemented to rectify previous readings on a large scale and with an increase in actual readings the need to refine accounts has increased leading to less estimated accounts. Changes to meter readings have an effect of reducing service charges.

5.3.1.2. Service charges-sanitation.

The actual revenue billed from Service charges year to date (YTD) actual - Sanitation amounted to R97.3 million compared with the year-to-date budget of R100 million which resulted in the **unfavorable** variance of R2.6 million.

A new tool has been implemented to rectify previous readings on a large scale and with an increase in actual readings the need to refine accounts has increased leading to less estimated accounts. Changes to meter readings have an effect of reducing service charges.

5.3.1.3. Rental of facilities

Revenue from rental of facilities year to date (YTD) actual amounted to R1 million compared with the year-to-date budget of R1 .4 million which resulted in an **unfavourable** variance of R335 thousand.

This variance is due to slower than anticipated rentals in our Sports and Leisure center.

5.3.1.4. Interest earned-external investments.

Interest earned on external investments year to date (YTD) actual amounted to R10.5 million compared with the year-to-date budget of R10.3 million, resulting in a **favourable** variance of R177 thousand.

Increase in investments during this period, resulting in an increase on interest earned.

5.3.1.5. Interest earned-outstanding debtors.

Interest earned on outstanding debtors' year to date (YTD) actual amounts to R55.3 million compared with the year-to-date budget of R55.7 million, resulting in an **unfavourable** variance of R418 thousand.

Reversals due to incorrect readings. Furthermore, the debt book is increasing month by month hence the high value of interest being raised. This is indicative of slow collection.

5.3.1.6. Transfers and subsidies

Transfers and subsidies recognised operational year to date (YTD) actual amounted to R635.3 million compared with the year to-date budget of R670.6 million, resulting in an **unfavourable** variance of R35.2 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. The disaster grant has not been received as per the gazette and the budget; this delay reflects as an unfavourable when the actual amounts are compared to budget.

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 R1.7 million compared with the year-to-date budget of R1.9 million, resulting in an **unfavourable** variance of R197 thousand.

Recognised on ad hoc basis as and when requested by user department. This revenue has not performed as anticipated since there are less requests for services.

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) - M10 April

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	41 358	465 188	233 720	231 468	99%	280 464
Remuneration of councillors			11 878	11 409	13 693	1 043	11 022	11 411	(388)	-3%	13 693
Bulk purchases - electricity			-	-	-	-	-	-	-	-	-
Inventory consumed			143 547	128 408	61 680	2 220	107 422	51 400	56 022	109%	61 680
Debt impairment			-	74 453	27 226	6 204	62 038	22 689	39 349	173%	27 226
Depreciation and amortisation			225 788	220 000	220 000	18 634	184 130	183 333	796	0%	220 000
Interest			7 208	7 222	4 620	475	12 298	3 850	8 448	219%	4 620
Contracted services			304 489	138 443	123 864	10 580	147 737	103 220	44 517	43%	123 864
Transfers and subsidies			21 650	8 000	-	-	-	-	-	-	-
Irrecoverable debts written off			105 260	-	-	624	2 901	-	2 901	#DIV/0!	-
Operational costs			218 971	111 976	94 495	29 679	191 811	78 746	113 065	144%	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	110 816	1 184 573	688 369	496 204	72%	826 043

5.4.1. Employee related costs

The expenditure on the year to date (YTD) actual employee costs amounted to R465.1 million compared with the year-to-date budget of R233.7 million, resulting in an **unfavorable** variance of R231.4 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 R11 million compared with the year-to-date budget of R11.4 million, resulting in a **favorable** variance of R388 thousand.

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

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

5.4.3. Debt Impairment

The year to date (YTD) actual expenditure on debt impairment amounted to R62 million compared with the year-to-date budgeted amount of R22.6 million, resulting in an **unfavorable** variance of R39.3 million.

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

5.4.4. Depreciation and asset impairment

The year to date (YTD) actual expenditure on the depreciation and asset impairment amounted to R184.1 million compared with the budget of R183.3 million, resulting in an **unfavorable** variance of R796 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 R12.2 million compared with the year-to-date budget of R3.8 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 R107.4 million compared with the year-to-date budget of R51.4 million, resulting in an **unfavorable** variance of R56 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 R147.7 million, compared with a year-to-date budget of R103.2 million resulting in an **unfavorable** variance of R44.5 million.

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

5.4.8 Irrecoverable debts written off.

The year to date (YTD) actual expenditure for Irrecoverable debts written off amounted to R2.9 million owing from the various amnesty programs that are being implemented.

The irrecoverable debt was not budgeted for since it could not be reliably estimated how much the amnesty would generate.

5.4.9. Other operating expenditure

The year to date (YTD) actual expenditure on other operational expenditure amounted to R191.8 million compared with the year-to-date budget of R78.7 million resulting in an unfavorable variance of R113 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 30 APRIL 2024								
CUSTOMER TYPE	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	R12 943 099.11	R6 664 038.78	R5 856 794.27	R5 267 021.74	R5 192 205.24	R5 173 673.42	R150 791 495.28	R191 888 327.84
Intergovernmental	R6 324 274.17	R3 147 495.06	R2 450 599.62	R1 459 173.83	R1 020 681.39	R1 225 718.86	R16 827 259.50	R32 455 202.43
Private Individual	R37 041 030.90	R37 598 322.93	R26 453 351.98	R27 231 201.51	R26 723 387.42	R30 111 466.28	R946 544 251.67	R1 131 703 012.68
Ugu District Municipality	-R140 696.95	-R118 946.97	-R51 033.52	-R38 291.49	-R16 636.50	-R44 397.59	-R224 998.26	-R635 001.28
Total	R56 167 707.22	R47 290 909.80	R34 709 712.35	R33 919 105.59	R32 919 637.55	R36 466 460.97	R1 113 938 008.19	R1 355 411 541.67

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.

Allocation					
	Ubac	MaxProf	Ducharme	Pholela	Totals
Number of accounts	8 075	8 185	7 973	7 754	31 987
Value	286 840 478.67	273 376 284.56	362 192 105.65	262 318 966.46	1 184 727 835
Total collections to date					
	Ubac	MaxProf	Ducharme	Pholela	Totals
Nov	1 273 161.70	1 241 010.83	578 109.03	1 927 941.85	5 020 223.41
Dec	1 046 549.10	2 291 487.90	603 772.74	1 606 131.46	5 547 941.20
Jan	1 057 551.60	2 250 392.60	769 383.22	1 794 334.62	5 871 662.04
Feb	1 220 276.23	3 040 863.20	1 035 967.56	1 512 089.13	6 809 196.12
Mar	1 396 994.15	3 059 978.64	1 216 736.98	1 832 353.97	7 506 063.74
Apr	760 959.00	1 388 037.00	413 310.00	1 053 946.00	3 616 252.00
	6 755 491.78	13 271 770.17	4 617 279.53	9 726 797.03	34 371 338.51
Total account paid in full as at 30 April 2024					
	Ubac	MaxProf	Ducharme	Pholela	Totals
Mar	9	57	26	23	115

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.

5.6 Creditors Analysis

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
 Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
 Bulk Water	0200	11 546	–	25 172	–	17 217	29 061	59 600	115 772	258 368	223 008
 PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
 VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
 Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
 Loan repayments	0600	–	–	–	–	–	–	–	–	–	894
 Trade Creditors	0700	41 454	11 618	5 657	1 891	9 954	2 368	73 453	73 542	219 937	298 477
 Auditor General	0800	2 174	487	–	326	–	–	–	21	3 008	1 182
 Other	0900	(263)	991	2 114	472	1 822	2 407	12 911	47 325	67 779	60 118
Total By Customer Type	1000	54 910	13 096	32 943	2 689	28 993	33 836	145 963	236 661	549 091	583 679

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

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

5.7 CAPITAL EXPENDITURE

UGU DISTRICT MUNICIPALITY													
CAPITAL BUDGET: 30 APRIL 2024													
PROJECT NAME	ORIGINAL BUDGET	ADJUSTMENTS BUDGET	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	OCT ACTUALS	NOV ACTUALS	DEC ACTUALS	JAN ACTUALS	FEB ACTUALS	MARCH ACTUALS	APRIL ACTUALS	YTD ACTUALS
INTERNAL CAPEX													
Number of Ugu sites Implemented in line with the Long-Term Office Accommodation Plan	R0.00	R6 055 146.00	R0.00	R2 080 473.89	R967 523.35	R869 093.98	R612 796.42	R0.00	R1 529 516.29	R290 451.79	R0.00	R270 854.78	R7 599 389.90
Number of ICT Facilities and Infrastructure Resource projects commissioned.	R0.00	R1 231 573.00	R0.00	R291 913.32	R0.00	R0.00	R137 322.10	R297 845.00	R0.00	R0.00	R335 502.90	R0.00	R1 062 583.32
M&E replacement	R0.00	R0.00	R374 139.85	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R374 139.85
Fleet Management Services	R0.00	R8 666 863.00						R8 666 863.44	R0.00	R0.00	R0.00	R0.00	R8 666 863.44
Number of Ugu sites where maintenance is completed in line with the Long-Term Building Maintenance	R0.00	R4 258.00							R0.00	R0.00	R0.00	R0.00	R0.00
TOTAL INTERNAL CAPEX	R0.00	R15 957 840.00	R374 139.85	R2 372 387.21	R967 523.35	R869 093.98	R750 118.52	R8 964 708.44	R1 529 516.29	R290 451.79	R335 502.90	R270 854.78	R17 702 976.51
PROJECT NAME	ORIGINAL BUDGET	ADJUSTMENTS BUDGET	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	OCT ACTUALS	NOV ACTUALS	DEC ACTUALS	JAN ACTUALS	FEB ACTUALS	MARCH ACTUALS	APRIL ACTUALS	YTD ACTUALS
MIG													
Harding Weza Regional Bulk Water Supply(Dam)	R3 000 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Umsimkhulu Bulk Water Augmentation scheme	R13 116 801.00	R19 770 839.00	R0.00	R332 140.71	R1 331 794.76	R356 863.25	R0.00	R6 737 500.00	R0.00	R4 446 000.00	R2 443 838.59	R0.00	R15 291 274.06
Msikaba and Surrounds Water Supply Scheme	R12 950 000.00	R29 915 650.00	R0.00	R7 242 091.59	R4 209 854.87	R5 894 656.63	R5 021 791.72	R1 802 152.10	R0.00	R0.00	R1 547 418.13	R0.00	R19 823 308.41
Umntinto Slum Clearance: Farm Isonti Low cost Housing Water and Sanitation Scheme		R1 380 000.00											R0.00
Vulamehlo Cross-Border Water Scheme	R23 000 000.00	R13 800 000.00	R0.00	R0.00	R2 293 968.48	R1 477 575.00	R2 401 266.91		R0.00	R0.00	R111 988.96	R1 346 941.87	R6 154 166.22
Kwalembe Bulk Water Extension	R15 000 000.00	R2 943 512.00	R0.00	R0.00	R307 864.39		R1 635 647.19		R0.00	R0.00	R0.00	R0.00	R1 943 511.58
Kwalembe Bulk Water Extension	R13 615 549.00	R9 716 549.00	R1 726 945.65	R0.00	R726 945.65	R1 105 657.04	R568 230.43		R1 911 396.09	R0.00	R992 071.89	R0.00	R2 301 994.57
Malangenji Low Cost Housing Project	R34 000 000.00	R34 000 000.00	R0.00	R5 969 839.00	R5 200 357.84			R3 194 879.62	R1 358 793.28	R6 096 043.49	R2 174 244.31	R0.00	R23 994 157.54
Masinenge/uVongo Sanitation Project	R10 500 000.00	R0.00	R0.00	R0.00	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	R4 381 336.47	R0.00				R0.00	R0.00	R0.00	R0.00	R24 138 694.47
Margate Sewer Pipeline Replacement	R18 000 000.00	R52 041 640.00	R0.00	R3 569 820.65	R8 023 955.27	R7 991 591.61	R4 064 180.00	R7 498 056.04	R3 314 930.00	R11 895 841.38	R1 664 479.11	R2 397 318.64	R42 428 581.09
Shobhoyi / Mkhomolombe Sanitation	R22 900 000.00	R26 942 690.00	R0.00	R1 553 924.00	R849 578.00	R1 049 000.00	R1 272 041.75	R3 617 136.30	R0.00	R3 660 033.31	R3 996 403.89	R14 949 117.25	R1 975 686.03
Park Rynie Sanitation	R15 500 000.00	R6 300 000.00	R0.00	R694 486.38	R1 281 199.67	R1 739 706.29			R0.00	R0.00	R0.00	R0.00	R1 975 686.03
Mabhele East Water Project	R14 483 850.00	R2 828 812.00	R0.00	R0.00	R295 000.00		R1 531 811.62		R0.00	R0.00	R0.00	R0.00	R1 826 811.62
Mabhele East Water Project	R14 520 850.00	R8 712 510.00	R0.00	R603 200.00	R1 670 989.91	R142 550.00	R1 395 000.00		R0.00	R0.00	R81 881.27	R262 761.74	R4 013 832.92
KWAMAGAI AND SURROUNDS WATWER	R4 770 000.00	R3 390 000.00	R0.00	R0.00	R0.00				R0.00	R0.00	R0.00	R0.00	R0.00
Umntinto Slum Clearance: Farm Isonti Low cost Housing Water and Sanitation Scheme	R0.00							R1 200 000.00		R0.00	R0.00	R0.00	R1 200 000.00
TOTAL MIG	R219 836 050.00	R216 123 538.00	R1 726 945.65	R24 346 838.78	R26 191 508.84	R19 757 599.82	R17 889 969.62	R22 343 983.85	R8 290 859.58	R23 429 956.76	R11 683 883.68	R10 305 420.71	R165 966 725.47
PROJECT NAME	ORIGINAL BUDGET	ADJUSTMENTS BUDGET	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	OCT ACTUALS	NOV ACTUALS	DEC ACTUALS	JAN ACTUALS	FEB ACTUALS	MARCH ACTUALS	APRIL ACTUALS	YTD ACTUALS
MUNICIPAL DISASTER RECOVERY GRANT	R85 156 200.00	R85 156 200.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
TOTAL MUNICIPAL DISASTER RECOVERY GRANT	R85 156 200.00	R85 156 200.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
PROJECT NAME	ORIGINAL BUDGET	ADJUSTMENTS BUDGET	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	OCT ACTUALS	NOV ACTUALS	DEC ACTUALS	JAN ACTUALS	FEB ACTUALS	MARCH ACTUALS	APRIL ACTUALS	YTD ACTUALS
MUNICIPAL DISASTER RESPONSE GRANT (MDRG)		R9 950 000.00							R0.00	R0.00	R0.00	R0.00	R0.00
TOTAL MUNICIPAL DISASTER RESPONSE GRANT		R9 950 000.00							R0.00	R0.00	R0.00	R0.00	R0.00
PROJECT NAME	ORIGINAL BUDGET	ADJUSTMENTS BUDGET	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	OCT ACTUALS	NOV ACTUALS	DEC ACTUALS	JAN ACTUALS	FEB ACTUALS	MARCH ACTUALS	APRIL ACTUALS	YTD ACTUALS
WSIG	R150 000 000.00	R89 283 797.00	R0.00	R4 354 646.19	R22 706 083.41	R24 711 904.54	R2 056 008.91	R0.00	R0.00	R0.00	R34 745 071.21	R17 108 696.80	R105 682 411.06
TOTAL WSIG	R150 000 000.00	R89 283 797.00	R0.00	R4 354 646.19	R22 706 083.41	R24 711 904.54	R2 056 008.91	R0.00	R0.00	R0.00	R34 745 071.21	R17 108 696.80	R105 682 411.06
TOTAL CAPITAL EXPENDITURE	R454 992 250.00	R416 471 375.00	R2 101 085.50	R31 073 872.18	R49 865 115.60	R45 338 598.34	R20 696 097.05	R31 308 692.29	R9 820 375.87	R23 720 408.55	R46 764 457.79	R27 684 972.29	R289 352 113.04

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 R289.3 million relating to MIG, WSIG and INTERNAL FUNDED PROJECT, against the year-to-date budget of R347million, resulting in an **unfavorable** variance of R57.7 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: 30 APRIL 2024									
NO	BANK NAME	ACCOUNT NUMBER	ACCOUNT TYPE	CLOSING BALANCE - 31 MARCH 2024	MONTHLY CAPITAL INVESTMENT	MONTHLY CAPITAL WITHDRAWN	MONTHLY INTEREST EARNED	MONTHLY INTEREST WITHDRAWN	CLOSING BALANCE - 30 APRIL 2024
1	FNB	74761972882	CAPITAL	R1 000 000.00					R1 000 000.00
			INT ACC-8.89%	R5 028.49				R5 028.49	R0.00
2	FNB CALL	62228266335	CAPITAL	R154 888.93	R922.97				R155 811.90
			INT -	R922.97			R1 197.98	R922.97	R1 197.98
3	NEDBANK	7648552728	CAPITAL	R0.00					R0.00
			INT ACC-9%	R0.00				R0.00	R0.00
4	STANDARD MIG CALL	058905324-041	MIG CALL STD	R9 861.60	R2 550 000.00	R2 550 000.00			R9 861.60
			INT -4.80%	R0.00			R544.36		R544.36
5	STANDARD	058905324-045	CAPITAL	R36 500 000.00		R17 500 000.00			R19 000 000.00
			INT -9.20%	R416 813.01				R416 813.01	R0.00
6	ABSA INVEST TRACK	2081188843 + 2081187889	CAPITAL	R72 600 000.00	R1 022 625.79	R58 000 000.00			R15 622 625.79
			INT -9.53%	R2 210 725.58			R180 317.00	R2 210 725.58	R180 317.00
7	STD CALL	058905324-042	CAPITAL	R101 629.80	R3 562 624.62	R3 656 000.00			R8 254.42
			INT -9.20%	R0.00			R4 785.82		R4 785.82
	ABSA INVEST	2081523754.00	CAPITAL	7500000.00					R7 500 000.00
			INTEREST- 8.95%	95630.14				R95 630.14	R0.00
8	GENERAL ACCOUNT	053299787	INTEREST-4.8%						R205 000.49
			TOTAL	R120 595 500.52	R7 136 173.38	R81 706 000.00	R186 845.16	R2 729 120.19	R43 688 399.36

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 30 APRIL 2024									
NO.	DETAILS	BALANCE AS AT 1 JULY 2023	TOTAL INCOME 30 APRIL 2024	TOTAL EXP APRIL 2024	BALANCE AS AT APRIL 2024	TOTAL % SPENT AS AT 30 APRIL 2024	RESPONSIBLE PERSON	FUNDER/ SPONSOR	
A1	Finance Management Grant	R0.00	-R1 950 000.00	R1 662 847.28	-R287 152.72	85.27%	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 939 322.10	-R666 677.90	81.51%	OMM	PUBLIC WORKS	
A4	Water Services Infrastructure Grant	R0.00	-R135 900 000.00	R119 765 026.48	-R16 134 973.52	88.13%	GM: WS	DPLG	
A5	Development Planning Shared Services	R0.00	R0.00	R0.00	R0.00	0.00%	OMM	COGTA	
A6	Shared Legal Services Grant	-R1 000 000.00	R0.00	R0.00	-R1 000 000.00	0.00%	OMM	COGTA	
A7	AWIP - St Helen's Rock Water Abstraction Pump System, Replacement, Refurbishment	R0.00	R0.00	R0.00	R0.00	0.00%	GM: WS	COGTA	
A8	Municipal Disaster Response Grant	R0.00	-R9 950 000.00	R0.00	-R9 950 000.00	0.00%	GM: WS/CS	DPLG	
A9	Ugu Transformative River Management Programme	-R70 888.32	-R1 500 000.00	R681 062.31	-R889 826.01	45.40%	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	R302 176.00	R0.03	100.00%	GM: WS	COGTA	
A12	Mig Projects	R0.00	-R270 958 000.00	R269 148 231.23	-R1 809 768.77	99.33%	GM: WS	DPLG	
A13	Equitable Shares	R0.00	-R630 083 000.00	R525 069 166.70	-R105 013 833.30	83.33%	GM: TR	DPLG	
	Total Unspent Grants /Subsidies	-R1 373 064.29	-R1 058 006 000.00	R919 567 832.10	-R139 811 232.19				

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 R919 567 832.10 which is 86.92%.

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 662 847.28 The spending of the Grant is 85.27%

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 March an amount of R270 958 000 had been received and R269 148 231.23 was spent by the end of March. The spending of the Grant is 99.33%

5.8.3.3. Water Services Infrastructure Grant (WSIG)

The gazetted amount is R 135 000 000 and as at the end of March the total amount of R135 900 000 had been received and R119 765 026.48 was spent by the end of March. The spending of the Grant is 88.13%

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 939 322.10. 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, the whole amount was received in February. There is no expenditure incurred yet by the end of April 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 30 April 2024, the expenditure to date is R0 as well as the percentage is 0%.

5.8.3.6 Implementation of the Green and Smart Municipality Project

This new Grant is aimed at employing technology to improve the energy efficiency and reduce CO₂ emission emanating from Ugu District Municipality buildings by employing solar energy technology and reducing the use of energy that is derived from fossil fuels. The ultimate objective is to achieve nearly zero energy buildings and incorporating energy efficient approach in municipal planning.

The municipality received R1 200 000 in January no expenditure has been incurred yet as of end of April 2024.

5.9 SALARIES EXPENDITURE DETAILS

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration R thousands	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		8 796	8 058	10 343	796	8 373	8 619	(245)	-3%	10 343
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	416	416	-	-	347	(347)	-100%	416
Cellphone Allowance		-	742	742	-	30	618	(589)	-95%	742
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		3 081	2 192	2 192	247	2 620	1 827	793	43%	2 192
Sub Total - Councillors		11 878	11 409	13 693	1 043	11 022	11 411	(388)	-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	4 302	(4 220)	-98%	5 162
Pension and UIF Contributions		-	-	-	-	12	-	12	# DIV/0!	-
Medical Aid Contributions		-	65	65	-	12	55	(43)	-78%	65
Overtime		-	-	-	-	9	-	9	# DIV/0!	-
Performance Bonus		-	-	-	-	108	-	108	# DIV/0!	-
Motor Vehicle Allowance		229	1 713	1 713	-	-	1 428	(1 428)	-100%	1 713
Cellphone Allowance		-	148	148	-	-	123	(123)	-100%	148
Housing Allowances		-	494	494	-	-	412	(412)	-100%	494
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		331	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment	2	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	13	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		560	7 583	7 583	-	236	6 319	(6 083)	-96%	7 583
% Increase	4		1255.0%	1255.0%						1255.0%
Other Municipal Staff										
Basic Salaries and Wages		314 561	287 634	164 298	26 343	296 272	136 915	159 357	116%	164 298
Pension and UIF Contributions		49 598	43 309	43 309	4 842	46 986	36 091	10 895	30%	43 309
Medical Aid Contributions		18 782	20 372	20 372	2 018	18 741	16 976	1 765	10%	20 372
Overtime		49 907	7 532	7 532	3 933	47 796	6 276	41 519	662%	7 532
Performance Bonus		-	1 027	1 027	-	-	856	(856)	-100%	1 027
Motor Vehicle Allowance		9 973	8 646	8 646	1 130	10 020	7 205	2 815	39%	8 646
Cellphone Allowance		2 925	3 047	3 047	282	2 732	2 540	192	8%	3 047
Housing Allowances		1 550	1 760	1 760	122	1 220	1 466	(247)	-17%	1 760
Other benefits and allowances		26 519	9 522	9 522	1 069	27 712	7 935	19 777	249%	9 522
Payments in lieu of leave		6 292	2 013	2 013	826	5 987	1 677	4 310	257%	2 013
Long service awards		3 216	2 403	2 403	205	4 286	2 002	2 284	114%	2 403
Post-retirement benefit obligations		7 877	-	-	-	-	-	-	-	-
Entertainment	2	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		2 691	15 000	8 954	588	3 199	7 462	(4 263)	-57%	8 954
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		493 892	402 264	272 882	41 358	464 952	227 401	237 551	104%	272 882
% Increase	4		-18.6%	-44.7%						-44.7%
Total Parent Municipality		506 329	421 255	294 158	42 401	476 211	245 131	231 080	94%	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		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Entertainment	2	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% Increase	4									
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% Increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		506 329	421 255	294 158	42 401	476 211	245 131	231 080	94%	294 158
% Increase	4		-16.8%	-41.9%						-41.9%
141 MANAGERS AND STAFF		494 451	409 846	280 464	41 358	465 188	233 720	231 468	99%	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-

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

5.10 LONG-TERM LOANS

UGU DISTRICT MUNICIPALITY										
LOANS REGISTER 30 APRIL 2024										
DETAILS	PURPOSE OF THE LOAN	INTEREST %	REDEEMABLE	CLOSING BALANCE - 31 MARCH 2024	CURRENT RECEIPTS	MONTHLY INTEREST CHARGED	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE -30 APRIL 2024
Development Bank of SA	Refurbishment Of Sanitation Infrastructure- Phase2	5%	31/03/2024		R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Development Bank of SA	uMzimkhulu Augmentation - Infrastructure	5%	30/06/2029	R25 429 318.90		R104 567.56	R1 122 991.40	R104 567.56	R331 296.14	R25 098 022.76
			TOTAL	R25 429 318.90	R0.00	R104 567.56	R1 122 991.40	R104 567.56	R331 296.14	R25 098 022.76

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 – Phase 2 was settled as of 30 April; the current loan balance outstanding is R25 098 022.76. 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 - M10 April

2021/2022 Supporting Table 502 Budget Statement - performance indicators - WRC April							
Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.5%	20.5%	27.2%	1.0%	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%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		26.3%	27.5%	14.8%	17.7%	14.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	34.6%	115.4%	198.8%	48.1%	198.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.2%	76.8%	139.1%	-0.8%	139.1%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		18.8%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		41.4%	31.8%	20.3%	41.6%	20.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		8.1%	5.8%	2.9%	4.7%	2.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.5%	17.6%	16.2%	1.1%	1.3%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

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

<u>Calculations</u>					
Financial liabilities		34 271	201 591	150 955	27 655
Total Assets		3 979 861	4 758 089	4 869 745	4 408 416
Employee related costs		494 451	409 846	280 464	465 188
Repairs & Maintenance		97 100	74 615	40 481	52 716
Interest (finance charges)		7 208	7 222	4 620	12 298
Principal paid					
Depreciation		225 788	220 000	220 000	13 693
Operating expenditure		1 541 484	1 109 757	826 043	1 184 573
Total Capital Expenditure		8 426 057	454 992	416 471	27 685
Borrowed funding for capital					
Debt		733 251	1 000 732	615 227	568 131
Equity		2 789 439	3 634 808	4 162 366	3 203 393
Reserves and funds					
Borrowing		34 271	201 591	150 955	27 655
Current assets		337 443	1 016 449	1 033 105	408 984
Current liabilities		975 061	880 432	519 761	850 893
Monetary assets		11 905	676 102	722 789	(7 109)
Total Revenue (excluding capital transfers and contributions)		1 195 481	1 287 912	1 384 827	1 117 105
Transfers and subsidies - Operational		599 370			
Transfers and subsidies - capital (monetary allocations)		508 512	454 994	374 000	375 325
Debt service payments				12 424	(7 575)
Outstanding debtors (receivables)		224 435			
Annual services revenue		502 857	473 915	499 395	45 724
Cash + investments	Including LT investments	11 905	676 102	722 789	(7 108)
Fixed operational expend. (monthly)					
Longstanding debtors outstanding		7 822	5 508	5 581	8 801
Longstanding debtors recovered					
Attorney collections					

The above table gives an overview of the financial indicators of the municipality for the period ended 30 April 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 0.48:1 which is lower than the norm of 2:1.
- Liquidity Ratio: Current Assets less Inventory: Current Liabilities, the Municipality is sitting at 0.01:1 which is lower than the norm of 1.5:1.
- Cash Coverage 0.48 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 April 2024 is as follows: -

- To total debt: 53%
- To monthly billings: 63%

Kindly refer to paragraph 5.5 above.

6. MAIN TABLES

6.1 SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M10 April

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	502 857	473 915	499 395	45 724	409 589	419 495	(9 906)	-2%	499 395
Investment revenue	10 841	11 605	12 000	400	10 530	10 354	177	2%	12 000
Transfers and subsidies - Operational	599 370	753 907	799 488	513	635 366	670 620	(35 254)		799 488
Other own revenue	82 413	48 485	73 944	6 690	61 619	61 540	80	0%	–
Total Revenue (excluding capital transfers and contributions)	1 195 481	1 287 912	1 384 827	53 327	1 117 105	1 162 009	(44 904)	-4%	1 384 827
Employee costs	494 451	409 846	280 464	41 358	465 188	233 720	231 468		280 464
Remuneration of Councillors	11 878	11 409	13 693	1 043	11 022	11 411	(388)		13 693
Depreciation and amortisation	225 788	220 000	220 000	18 634	184 130	183 333	796		220 000
Interest	7 208	7 222	4 620	475	12 298	3 850	8 448		4 620
Inventory consumed and bulk purchases	143 547	128 408	61 680	2 220	107 422	51 400	56 022		61 680
Transfers and subsidies	21 650	8 000	–	–	–	–	–		–
Other expenditure	636 962	324 871	245 585	47 087	404 513	204 655	199 859	98%	245 585
Total Expenditure	1 541 484	1 109 757	826 043	110 816	1 184 573	688 369	496 204	72%	826 043
Surplus/(Deficit)	(346 003)	178 155	558 784	(57 490)	(67 468)	473 640	(541 108)	-114%	558 784
Transfers and subsidies - capital (monetary allocations)	508 512	454 994	374 000	34 713	375 325	315 367	59 958	19%	374 000
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	162 508	633 150	932 784	(22 777)	307 856	789 006	(481 150)	-61%	932 784
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	162 508	633 150	932 784	(22 777)	307 856	789 006	(481 150)	-61%	932 784
Capital expenditure & funds sources									
Capital expenditure	2 413 591	454 992	416 471	27 685	289 352	347 059	(57 707)	-17%	416 471
Capital transfers recognised	681 240	454 992	400 514	27 414	271 649	333 761	(62 112)	-19%	400 514
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	7 744 817	–	15 958	271	17 703	13 298	4 405	33%	15 958
Total sources of capital funds	8 426 057	454 992	416 471	27 685	289 352	347 059	(57 707)	-17%	416 471
Financial position									
Total current assets	337 443	1 016 449	1 033 105		408 984				1 033 105
Total non current assets	3 642 417	3 741 640	3 836 640		3 999 432				3 836 640
Total current liabilities	975 061	880 432	519 761		850 893				519 761
Total non current liabilities	52 837	242 849	195 955		46 221				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	84 735	3 047 666	593 949	(2 453 717)	-413%	710 506
Net cash from (used) investing	602 959	(521 069)	(444 121)	–	–	369 854	369 854	100%	#REF!
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	8 935 697	401 241	279 472	–	3 349 580	976 890	(2 372 690)	-243%	#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	60 027	40 278	34 363	33 712	32 789	36 049	174 742	932 519	1 344 479
Creditors Age Analysis									
Total Creditors	55 408	13 096	32 943	2 689	28 993	33 836	145 963	236 661	549 589

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) - M10 April

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	36 256	312 230	319 495	(7 266)	-2%	379 395
Service charges - Waste Water Management			111 917	112 683	120 000	9 468	97 360	100 000	(2 640)	-3%	120 000
Service charges - Waste management			-	-	-	-	-	-	-		-
Sale of Goods and Rendering of Services			2 218	-	2 843	479	3 420	2 370	1 050	44%	2 843
Agency services			-	-	-	-	-	-	-		-
Interest			-	-	-	-	-	-	-		-
Interest earned from Receivables			56 741	37 768	67 000	5 672	55 335	55 753	(418)	-1%	67 000
Interest from Current and Non Current Assets			10 841	11 605	12 000	400	10 530	10 354	177	2%	12 000
Dividends			-	-	-	-	-	-	-		-
Rent on Land			-	-	-	-	-	-	-		-
Rental from Fixed Assets			2 286	2 264	1 737	220	1 092	1 447	(355)	-25%	1 737
Licence and permits			-	-	-	-	-	-	-		-
Operational Revenue			15 805	8 453	2 364	319	1 773	1 970	(197)	-10%	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	513	635 366	670 620	(35 254)	-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	53 327	1 117 105	1 162 009	(44 904)	-4%	1 384 827
Expenditure By Type											
Employee related costs			494 451	409 846	280 464	41 358	465 188	233 720	231 468	99%	280 464
Remuneration of councillors			11 878	11 409	13 693	1 043	11 022	11 411	(388)	-3%	13 693
Bulk purchases - electricity			-	-	-	-	-	-	-		-
Inventory consumed			143 547	128 408	61 680	2 220	107 422	51 400	56 022	109%	61 680
Debt impairment			-	74 453	27 226	6 204	62 038	22 689	39 349	173%	27 226
Depreciation and amortisation			225 788	220 000	220 000	18 634	184 130	183 333	796	0%	220 000
Interest			7 208	7 222	4 620	475	12 298	3 850	8 448	219%	4 620
Contracted services			304 489	138 443	123 864	10 580	147 737	103 220	44 517	43%	123 864
Transfers and subsidies			21 650	8 000	-	-	-	-	-		-
Irrecoverable debts written off			105 260	-	-	624	2 901	-	2 901	#DIV/0!	-
Operational costs			218 971	111 976	94 495	29 679	191 811	78 746	113 065	144%	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	110 816	1 184 573	688 369	496 204	72%	826 043
Surplus/(Deficit)			(346 003)	178 155	558 784	(57 490)	(67 468)	473 640	(541 108)	(0)	558 784
Transfers and subsidies - capital (monetary allocations)			508 512	454 994	374 000	34 713	375 325	315 367	59 958	0	374 000
Transfers and subsidies - capital (in-kind)			-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions			162 508	633 150	932 784	(22 777)	307 856	789 006	(481 150)	(0)	932 784
Income Tax			-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax			162 508	633 150	932 784	(22 777)	307 856	789 006			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	(22 777)	307 856	789 006			932 784
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-			-
Surplus/ (Deficit) for the year			162 508	633 150	932 784	(22 777)	307 856	789 006			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) - M10 April

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	271	7 495	13 298	(5 803)	-44%	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	18 718	121 858	221 459	(99 602)	-45%	265 751
Vote 14 - Waste Water Management		1 610 313	118 998	134 762	8 696	83 352	112 302	(28 950)	-26%	134 762
Vote 15 - Waste Management		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	2 413 591	454 992	416 471	27 685	212 705	347 059	(134 355)	-39%	416 471
Total Capital Expenditure		2 413 591	454 992	416 471	27 685	289 352	347 059	(57 707)	-17%	416 471
Capital Expenditure - Functional Classification										
Governance and administration		6 016 535	-	15 958	271	17 329	13 298	4 031	30%	15 958
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		6 016 535	-	15 958	271	17 329	13 298	4 031	30%	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	27 414	272 024	333 761	(61 738)	-18%	400 514
Energy sources		-	-	-	-	-	-	-		-
Water management		803 278	335 995	265 751	18 718	162 981	221 459	(58 478)	-26%	265 751
Waste water management		1 610 313	118 998	134 762	8 696	109 042	112 302	(3 259)	-3%	134 762
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	8 426 057	454 992	416 471	27 685	289 352	347 059	(57 707)	-17%	416 471
Funded by:										
National Government		670 235	454 992	400 514	27 414	271 649	333 761	(62 112)	-19%	400 514
Provincial Government		11 005	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Depar'tm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		681 240	454 992	400 514	27 414	271 649	333 761	(62 112)	-19%	400 514
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		7 744 817	-	15 958	271	17 703	13 298	4 405	33%	15 958
Total Capital Funding		8 426 057	454 992	416 471	27 685	289 352	347 059	(57 707)	-17%	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 - M10 April

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		11 905	676 102	722 789	(7 109)	722 789
Trade and other receivables from exchange transactions		255 442	307 309	294 557	368 077	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	2 360	66
Inventory		16 475	14 068	14 308	18 348	14 308
VAT		92 451	5 350	(8 085)	65 480	(8 085)
Other current assets		324	-	-	3 537	-
Total current assets		337 443	1 016 449	1 033 105	408 984	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	3 958 083	3 796 377
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		6 783	2 559	6 683	4 548	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	3 999 432	3 836 640
TOTAL ASSETS		3 979 861	4 758 089	4 869 745	4 408 416	4 869 745
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		173 995	-	-	173 995	-
Consumer deposits		22 237	21 967	-	22 606	-
Trade and other payables from exchange transactions		505 042	779 897	387 967	299 223	387 967
Trade and other payables from non-exchange transactions		1 378	2 500	31 304	48 693	31 304
Provision		90 064	4 740	6 954	95 010	6 954
VAT		182 346	71 328	93 535	211 367	93 535
Other current liabilities		-	-	-	-	-
Total current liabilities		975 061	880 432	519 761	850 893	519 761
Non current liabilities						
Financial liabilities		34 271	201 591	150 955	27 655	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	46 221	195 955
TOTAL LIABILITIES		1 027 898	1 123 281	715 716	897 114	715 716
NET ASSETS	2	2 951 962	3 634 808	4 154 029	3 511 302	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 30 April 2024.

PART 2 SUPPORTING SCHEDULES

1. DEBTORS ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS								
AS AT 30 APRIL 2024								
CUSTOMER TYPE	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	R12 943 099.11	R6 664 038.78	R5 856 794.27	R5 267 021.74	R5 192 205.24	R5 173 673.42	R150 791 495.28	R191 888 327.84
Intergovernmental	R6 324 274.17	R3 147 495.06	R2 450 599.62	R1 459 173.83	R1 020 681.39	R1 225 718.86	R16 827 259.50	R32 455 202.43
Private Individual	R37 041 030.90	R37 598 322.93	R26 453 351.98	R27 231 201.51	R26 723 387.42	R30 111 466.28	R946 544 251.67	R1 131 703 012.68
Ugu District Municipality	-R140 696.95	-R118 946.97	-R51 033.52	-R38 291.49	-R16 636.50	-R44 397.59	-R224 998.26	-R635 001.28
Total	R56 167 707.22	R47 290 909.80	R34 709 712.35	R33 919 105.59	R32 919 637.55	R36 466 460.97	R1 113 938 008.19	R1 355 411 541.67

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 - M10 April

Description		NT Code	Budget Year 2023/24								Prior year totals for chart (same period)	
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		Total
R thousands												
Creditors Age Analysis By Customer Type												
	0100	–	–	–	–	–	–	–	–	–	–	
	0200	11 546	–	25 172	–	17 217	29 061	59 600	115 772	258 368	223 008	
	0300	–	–	–	–	–	–	–	–	–	–	
	0400	–	–	–	–	–	–	–	–	–	–	
	0500	–	–	–	–	–	–	–	–	–	–	
	0600	–	–	–	–	–	–	–	–	–	894	
	0700	41 454	11 618	5 657	1 891	9 954	2 368	73 453	73 542	219 937	298 477	
	0800	2 174	487	–	326	–	–	–	21	3 008	1 182	
	0900	(263)	991	2 114	472	1 822	2 407	12 911	47 325	67 779	60 118	
Total By Customer Type		1000	54 910	13 096	32 943	2 689	28 993	33 836	145 963	236 661	549 091	583 679

3. INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M10 April

Investments by maturity Name of institution & Investment ID		Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Interest earned	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
			Yrs/Months													
R thousands																
Municipality																
74761972882	FNB						8.9				1 000					1 000
											5	5				-
62228266335											155				1	156
	FNB CALL										1	1	1			1
7648552728							9				-					-
	NEDBANK										-					-
058905324-41							4.8				10				2 550	10
	STANDARD MIG												1		2 550	1
058905324-045											36 500					19 000
	STANDARD MIG										417	417				-
2081188843-2081187889							9.2				72 600					15 623
	ABSA INVEST TRACK										2 211	2 211	180		1 023	180
058905324-042											102					8
	STD CALL						9.53				-					5
2081523754											7 500					7 500
	ABSA INVEST TRACK						9.2				96	96				-
53299787							8.95									205
	GENERAL ACCOUNT															-
																-
Municipality sub-total											120 596	2 729	187	81 706	7 136	43 688
Entities																-
																-
																-
																-
																-
Entities sub-total											-			-	-	-
TOTAL INVESTMENTS AND INTEREST		2									120 596			81 706	7 136	43 688

4. ALLOCATION AND GRANTS RECEIPTS AND EXPENDITURE

UGU DISTRICT MUNICIPALITY								
GRANTS REGISTER 30 APRIL 2024								
NO.	DETAILS	BALANCE AS AT 1 JULY 2023	TOTAL INCOME 30 APRIL 2024	TOTAL EXP APRIL 2024	BALANCE AS AT APRIL 2024	TOTAL % SPENT AS AT 30 APRIL 2024	RESPONSIBLE PERSON	FUNDER/ SPONSOR
A1	Finance Management Grant	R0.00	-R1 950 000.00	R1 662 847.28	-R287 152.72	85.27%	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 939 322.10	-R666 677.90	81.51%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R135 900 000.00	R119 765 026.48	-R16 134 973.52	88.13%	GM: WS	DPLG
A5	Development Planning Shared Services	R0.00	R0.00	R0.00	R0.00	0.00%	OMM	COGTA
A6	Shared Legal Services Grant	-R1 000 000.00	R0.00	R0.00	-R1 000 000.00	0.00%	OMM	COGTA
A7	AWIP - St Helen's Rock Water Abstraction Pump System, Replacement, Refurb	R0.00	R0.00	R0.00	R0.00	0.00%	GM: WS	COGTA
A8	Municipal Disaster Response Grant	R0.00	-R9 950 000.00	R0.00	-R9 950 000.00	0.00%	GM: WS/CS	DPLG
A9	Ugu Transformative River Management Programme	-R70 888.32	-R1 500 000.00	R681 062.31	-R889 826.01	45.40%	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 Umlamvuna System	-R302 175.97	R0.00	R302 176.00	R0.03	100.00%	GM: WS	COGTA
A12	Mig Projects	R0.00	-R270 958 000.00	R269 148 231.23	-R1 809 768.77	99.33%	GM: WS	DPLG
A13	Equitable Shares	R0.00	-R630 083 000.00	R525 069 166.70	-R105 013 833.30	83.33%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	-R1 373 064.29	-R1 058 006 000.00	R919 567 832.10	-R139 811 232.19			

5. COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

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	796	8 373	8 619	(245)	-3%	10 343
Pension and UIF Contributions			-	-	-	-	-	-	-		-
Medical Aid Contributions			-	-	-	-	-	-	-		-
Motor Vehicle Allowance			-	416	416	-	-	347	(347)	-100%	416
Cellphone Allowance			-	742	742	-	30	618	(589)	-95%	742
Housing Allowances			-	-	-	-	-	-	-		-
Other benefits and allowances			3 081	2 192	2 192	247	2 620	1 827	793	43%	2 192
Sub Total - Councillors			11 878	11 409	13 693	1 043	11 022	11 411	(388)	-3%	13 693
% Increase		4		-3.9%	15.3%						15.3%
Senior Managers of the Municipality											
Basic Salaries and Wages		3	-	5 162	5 162	-	82	4 302	(4 220)	-98%	5 162
Pension and UIF Contributions			-	-	-	-	12	-	12	# DIV/0!	-
Medical Aid Contributions			-	65	65	-	12	55	(43)	-78%	65
Overtime			-	-	-	-	9	-	9	# DIV/0!	-
Performance Bonus			-	-	-	-	108	-	108	# DIV/0!	-
Motor Vehicle Allowance			229	1 713	1 713	-	-	1 428	(1 428)	-100%	1 713
Cellphone Allowance			-	148	148	-	-	123	(123)	-100%	148
Housing Allowances			-	494	494	-	-	412	(412)	-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	6 319	(6 083)	-96%	7 583
% Increase		4		1255.0%	1255.0%						1255.0%
Other Municipal Staff											
Basic Salaries and Wages			314 561	287 634	164 298	26 343	296 272	136 915	159 357	116%	164 298
Pension and UIF Contributions			49 598	43 309	43 309	4 842	46 986	36 091	10 895	30%	43 309
Medical Aid Contributions			18 782	20 372	20 372	2 018	18 741	16 976	1 765	10%	20 372
Overtime			49 907	7 532	7 532	3 933	47 796	6 276	41 519	662%	7 532
Performance Bonus			-	1 027	1 027	-	-	856	(856)	-100%	1 027
Motor Vehicle Allowance			9 973	8 646	8 646	1 130	10 020	7 205	2 815	39%	8 646
Cellphone Allowance			2 925	3 047	3 047	282	2 732	2 540	192	8%	3 047
Housing Allowances			1 550	1 760	1 760	122	1 220	1 466	(247)	-17%	1 760
Other benefits and allowances			26 519	9 522	9 522	1 066	27 712	7 935	19 777	249%	9 522
Payments in lieu of leave			6 292	2 013	2 013	826	5 987	1 677	4 310	257%	2 013
Long service awards			3 216	2 403	2 403	205	4 286	2 002	2 284	114%	2 403
Post-retirement benefit obligations			7 877	-	-	-	-	-	-		-
Entertainment			-	-	-	-	-	-	-		-
Scarcity			-	-	-	-	-	-	-		-
Acting and post related allowance			2 691	15 000	8 954	588	3 199	7 462	(4 263)	-57%	8 954
In kind benefits			-	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff			493 892	402 264	272 882	41 358	464 952	227 401	237 551	104%	272 882
% Increase		4		-18.6%	-44.7%						-44.7%
Total Parent Municipality			506 329	421 255	294 158	42 401	476 211	245 131	231 080	94%	294 158
				14 007	41 007						41 007
Unpaid salary, allowances & benefits in arrears:											
Board Members of Entities											
Basic Salaries and Wages			-	-	-	-	-	-	-		-
Pension and UIF Contributions			-	-	-	-	-	-	-		-
Medical Aid Contributions			-	-	-	-	-	-	-		-
Overtime			-	-	-	-	-	-	-		-
Performance Bonus			-	-	-	-	-	-	-		-
Motor Vehicle Allowance			-	-	-	-	-	-	-		-
Cellphone Allowance			-	-	-	-	-	-	-		-
Housing Allowances			-	-	-	-	-	-	-		-
Other benefits and allowances			-	-	-	-	-	-	-		-
Board Fees			-	-	-	-	-	-	-		-
Payments in lieu of leave		5	-	-	-	-	-	-	-		-
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	42 401	476 211	245 131	231 080	94%	294 158
% Increase		4		-16.8%	-41.9%						-41.9%
TOTAL MANAGERS AND STAFF			494 451	409 846	280 464	41 358	465 188	233 720	231 468	99%	280 464

6. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M10 April

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

7. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M10 April

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

8. CAPITAL PROGRAMME PERFORMANCE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

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	271	7 495	13 298	(5 803)	-44%	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	18 718	121 858	221 459	(99 602)	-45%	265 751
Vote 14 - Waste Water Management		1 610 313	118 998	134 762	8 696	83 352	112 302	(28 950)	-26%	134 762
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	2 413 591	454 992	416 471	27 685	212 705	347 059	(134 355)	-39%	416 471
Total Capital Expenditure		2 413 591	454 992	416 471	27 685	289 352	347 059	(57 707)	-17%	416 471
Capital Expenditure - Functional Classification										
Governance and administration		6 016 535	-	15 958	271	17 329	13 298	4 031	30%	15 958
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		6 016 535	-	15 958	271	17 329	13 298	4 031	30%	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	27 414	272 024	333 761	(61 738)	-18%	400 514
Energy sources		-	-	-	-	-	-	-	-	-
Water management		803 278	335 995	265 751	18 718	162 981	221 459	(58 478)	-26%	265 751
Waste water management		1 610 313	118 998	134 762	8 696	109 042	112 302	(3 259)	-3%	134 762
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	8 426 057	454 992	416 471	27 685	289 352	347 059	(57 707)	-17%	416 471
Funded by:										
National Government		670 235	454 992	400 514	27 414	271 649	333 761	(62 112)	-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 Corporations,		-	-	-	-	-	-	-	-	-
Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		681 240	454 992	400 514	27 414	271 649	333 761	(62 112)	-19%	400 514
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		7 744 817	-	15 958	271	17 703	13 298	4 405	33%	15 958
Total Capital Funding		8 426 057	454 992	416 471	27 685	289 352	347 059	(57 707)	-17%	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 **April** 2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name VELA OWEN MAZIBUKO

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature 

Date 13 May 2024

Municipal In-year reports & supporting tables

mSCOA Version 6.7

[Click for Instructions!](#)

Accountability

Transparency

**Information &
service delivery**



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

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: M10 April ▼

MTREF: 2023 ▼

Budget Year: #REF!

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 Local Services	2.7 - Local 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 Adult Care	4.1 - Adult 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 including immunizations	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 Engineer	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 Non-electric Energy	12.3 - Non-electric 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
Grade	
Province	KZN KWAZULU-NATAL
Web Address	
e-mail Address	

Set name on 'Instructions' sheet

1 Grade in terms of the Remuneration of Public Office Bearers Act.

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:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Mayor/Executive Mayor:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Deputy Mayor/Executive Mayor:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

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

D. MANAGEMENT LEADERSHIP

Municipal Manager:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Chief Financial Officer	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Secretary/PA to the Municipal Manager:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Secretary/PA to the Chief Financial Officer	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Official responsible for submitting financial information

Official responsible for submitting financial information

[illegible]

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M10 April

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-		-
Service charges	502 857	473 915	499 395	45 724	409 589	419 495	(9 906)	-2%	499 395
Investment revenue	10 841	11 605	12 000	400	10 530	10 354	177	2%	12 000
Transfers and subsidies - Operational	599 370	753 907	799 488	513	635 366	670 620	(35 254)		799 488
Other own revenue	82 413	48 485	73 944	6 690	61 619	61 540	80	0%	-
Total Revenue (excluding capital transfers and contributions)	1 195 481	1 287 912	1 384 827	53 327	1 117 105	1 162 009	(44 904)	-4%	1 384 827
Employee costs	494 451	409 846	280 464	41 358	465 188	233 720	231 468		280 464
Remuneration of Councillors	11 878	11 409	13 693	1 043	11 022	11 411	(388)		13 693
Depreciation and amortisation	225 788	220 000	220 000	18 634	184 130	183 333	796		220 000
Interest	7 208	7 222	4 620	475	12 298	3 850	8 448		4 620
Inventory consumed and bulk purchases	143 547	128 408	61 680	2 220	107 422	51 400	56 022		61 680
Transfers and subsidies	21 650	8 000	-	-	-	-	-		-
Other expenditure	636 962	324 871	245 585	47 087	404 513	204 655	199 859	98%	245 585
Total Expenditure	1 541 484	1 109 757	826 043	110 816	1 184 573	688 369	496 204	72%	826 043
Surplus/(Deficit)	(346 003)	178 155	558 784	(57 490)	(67 468)	473 640	(541 108)		558 784
Transfers and subsidies - capital (monetary)	508 512	454 994	374 000	34 713	375 325	315 367	59 958	19%	374 000
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	162 508	633 150	932 784	(22 777)	307 856	789 006	(481 150)	-61%	932 784
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	162 508	633 150	932 784	(22 777)	307 856	789 006	(481 150)	-61%	932 784
Capital expenditure & funds sources									
Capital expenditure	2 413 591	454 992	416 471	27 685	289 352	347 059	(57 707)	-17%	416 471
Capital transfers recognised	681 240	454 992	400 514	27 414	271 649	333 761	(62 112)	-19%	400 514
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	7 744 817	-	15 958	271	17 703	13 298	4 405	33%	15 958
Total sources of capital funds	8 426 057	454 992	416 471	27 685	289 352	347 059	(57 707)	-17%	416 471
Financial position									
Total current assets	337 443	1 016 449	1 033 105		408 984				1 033 105
Total non current assets	3 642 417	3 741 640	3 836 640		3 999 432				3 836 640
Total current liabilities	975 061	880 432	519 761		850 893				519 761
Total non current liabilities	52 837	242 849	195 955		46 221				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	84 735	3 047 666	593 949	(2 453 717)	-413%	710 506
Net cash from (used) investing	602 959	(521 069)	(444 121)	-	-	369 854	369 854	100%	#REF!
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	8 935 697	401 241	279 472	-	3 349 580	976 890	(2 372 690)	-243%	#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	60 027	40 278	34 363	33 712	32 789	36 049	174 742	932 519	1 344 479
Creditors Age Analysis									
Total Creditors	54 910	13 096	32 943	2 689	28 993	33 836	145 963	236 661	549 091

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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										
<i>Governance and administration</i>		776 434	774 080	817 764	18 982	776 827	685 963	90 864	13%	817 764
Executive and council		3 319	3 819	3 606	310	2 939	3 005	(66)	-2%	3 606
Finance and administration		773 115	770 261	814 158	18 672	773 888	682 958	90 930	13%	814 158
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		-	-	-	-	-	-	-		-
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		2 818	2 264	4 810	364	7 763	4 008	3 755	94%	4 810
Planning and development		2 813	2 264	3 610	364	7 732	3 008	4 724	157%	3 610
Road transport		-	-	-	-	-	-	-		-
Environmental protection		6	-	1 200	-	32	1 000	(968)	-97%	1 200
<i>Trading services</i>		924 741	966 563	936 254	68 694	707 840	787 405	(79 565)	-10%	936 254
Energy sources		-	-	-	-	-	-	-		-
Water management		807 969	853 880	816 254	59 312	611 515	687 405	(75 890)	-11%	816 254
Waste water management		116 772	112 683	120 000	9 381	96 325	100 000	(3 675)	-4%	120 000
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	1 703 993	1 742 906	1 758 827	88 040	1 492 430	1 477 375	15 055	1%	1 758 827
Expenditure - Functional										
<i>Governance and administration</i>		433 509	564 111	459 994	43 263	415 001	383 328	31 673	8%	459 994
Executive and council		80 790	42 447	44 311	7 035	76 423	36 925	39 498	107%	44 311
Finance and administration		352 719	520 894	415 014	36 228	338 455	345 845	(7 389)	-2%	415 014
Internal audit		-	770	670	-	123	558	(436)	-78%	670
<i>Community and public safety</i>		6 742	6 470	10 106	667	8 452	8 421	31	0%	10 106
Community and social services		4 497	5 770	9 546	651	6 378	7 955	(1 577)	-20%	9 546
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		2 246	700	560	16	2 075	467	1 608	345%	560
<i>Economic and environmental services</i>		147 447	19 194	10 266	2 525	24 789	8 555	16 234	190%	10 266
Planning and development		145 000	17 994	9 866	2 520	24 625	8 221	16 404	200%	9 866
Road transport		1 697	-	-	-	-	-	-		-
Environmental protection		750	1 200	400	5	164	333	(169)	-51%	400
<i>Trading services</i>		953 770	519 982	345 678	64 361	736 279	288 065	448 214	156%	345 678
Energy sources		47	-	-	-	-	-	-		-
Water management		769 382	395 001	216 213	58 743	642 612	180 177	462 434	257%	216 213
Waste water management		184 341	124 981	129 465	5 617	93 667	107 887	(14 220)	-13%	129 465
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	-	-	-	-		-
Total Expenditure - Functional	3	1 541 469	1 109 757	826 043	110 816	1 184 521	688 369	496 152	72%	826 043
Surplus/ (Deficit) for the year		162 524	633 150	932 784	(22 777)	307 909	789 006	(481 098)	-61%	932 784

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2022/23	Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Revenue - Functional									
<i>Municipal governance and administration</i>		776 434	774 080	817 764	18 982	776 827	685 963	90 864	13%
Executive and council		3 319	3 819	3 606	310	2 939	3 005	(66)	(0)
Mayor and Council		-	-	-	-	-	-	-	-
Municipal Manager, Town Secretary and Chief Executive		3 319	3 819	3 606	310	2 939	3 005	(66)	(0)
Finance and administration		773 115	770 261	814 158	18 672	773 888	682 958	90 930	0
Administrative and Corporate Support		9 840	131 725	178 950	4 870	7 949	148 618	(140 669)	(0)
Asset Management		607 571	-	-	319	632 883	-	632 883	#DIV/0!
Finance		151 704	638 536	635 208	13 483	133 055	534 340	(401 285)	(0)
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	364	7 763	4 008	3 755	0
Planning and development		2 813	2 264	3 610	364	7 732	3 008	4 724	0
Billboards		-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, Central City Improvement District		72	-	-	-	139	-	139	#DIV/0!
Development Facilitation		-	-	-	-	-	-	-	-
Economic Development/Planning		2 697	2 264	3 610	343	922	3 008	(2 086)	(0)
Regional Planning and Development		-	-	-	15	6 642	-	6 642	#DIV/0!
Town Planning, Building Regulations and Enforcement, and City Engineer		43	-	-	6	29	-	29	#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	1 000	(968)	(0)

Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	6	-	1 200	-	32	1 000	(968)	(0)	1 200
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	924 741	966 563	936 254	68 694	707 840	787 405	(79 665)	(0)	936 254
Energy sources	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	807 969	853 880	816 254	59 312	611 515	687 405	(75 890)	(0)	816 254
Water Treatment	3 267	-	-	302	(13)	-	(13)	#DIV/0!	-
Water Distribution	569 668	633 339	661 254	38 023	479 913	557 984	(78 071)	(0)	661 254
Water Storage	235 034	220 541	155 000	20 988	131 615	129 421	2 195	0	155 000
Waste water management	116 772	112 683	120 000	9 381	96 325	100 000	(3 675)	(0)	120 000
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	111 884	112 683	120 000	9 375	96 294	100 000	(3 706)	(0)	120 000
Storm Water Management	-	-	-	-	-	-	-	-	-
Waste Water Treatment	4 887	-	-	7	30	-	30	#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	88 040	1 492 430	1 477 375	15 065	0	1 758 827
Expenditure - Functional									
Municipal governance and administration	433 509	564 111	459 994	43 263	415 001	383 328	31 673	0	459 994
Executive and council	80 790	42 447	44 311	7 035	76 423	36 925	39 498	0	44 311
Mayor and Council	19 303	20 385	22 243	1 575	17 180	18 536	(1 356)	(0)	22 243
Municipal Manager, Town Secretary and Chief Executive	61 487	22 062	22 068	5 460	59 243	18 390	40 853	0	22 068
Finance and administration	352 719	520 894	415 014	36 228	338 455	345 845	(7 389)	(0)	415 014
Administrative and Corporate Support	99 429	57 047	55 171	9 901	98 911	45 976	52 935	0	55 171
Asset Management	30 857	36 800	34 800	1 145	20 395	29 000	(8 605)	(0)	34 800
Finance	142 159	398 162	299 655	18 565	153 312	249 712	(96 400)	(0)	299 655
Fleet Management	59 545	6 935	6 840	5 365	44 856	5 700	39 156	0	6 840
Human Resources	7 182	8 120	8 000	34	5 070	6 667	(1 597)	(0)	8 000
Information Technology	11 060	11 720	8 705	1 135	15 527	7 254	8 273	0	8 705
Legal Services	1 182	1 600	1 332	-	153	1 110	(957)	(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	82	232	425	(193)	(0)	510
Valuation Service	-	-	-	-	-	-	-	-	-
Internal audit	-	770	670	-	123	558	(436)	(0)	670
Governance Function	-	770	670	-	123	558	(436)	(0)	670
Community and public safety	6 742	6 470	10 106	667	8 452	8 421	31	0	10 106
Community and social services	4 497	5 770	9 546	651	6 378	7 955	(1 577)	(0)	9 546
Aged Care	-	20	18	7	9	15	(5)	(0)	18
Agricultural	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and	221	200	290	-	84	242	(158)	(0)	290
Child Care Facilities	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	-	-	-	-	-	-	-	-	-
Consumer Protection	-	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-	-
Disaster Management	3 687	5 050	7 729	546	5 019	6 441	(1 422)	(0)	7 729
Education	177	210	310	93	98	258	(160)	(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	4	1 167	999	169	0	1 198
Provincial Cultural Matters	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-	-

Sport and recreation		-	-	-	-	-	-	-	-	-
<i>Beaches and Jetties</i>		-	-	-	-	-	-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>		-	-	-	-	-	-	-	-	-
<i>Community Parks (including Nurseries)</i>		-	-	-	-	-	-	-	-	-
<i>Recreational Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Sports Grounds and Stadiums</i>		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
<i>Civil Defence</i>		-	-	-	-	-	-	-	-	-
<i>Cleansing</i>		-	-	-	-	-	-	-	-	-
<i>Control of Public Nuisances</i>		-	-	-	-	-	-	-	-	-
<i>Fencing and Fences</i>		-	-	-	-	-	-	-	-	-
<i>Fire Fighting and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Licensing and Control of Animals</i>		-	-	-	-	-	-	-	-	-
<i>Police Forces, Traffic and Street Parking</i>		-	-	-	-	-	-	-	-	-
<i>Pounds</i>		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-	-
Health		2 246	700	560	16	2 075	467	1 608	0	560
<i>Ambulance</i>		-	-	-	-	-	-	-	-	-
<i>Health Services</i>		2 246	700	560	16	2 075	467	1 608	0	560
<i>Laboratory Services</i>		-	-	-	-	-	-	-	-	-
<i>Food Control</i>		-	-	-	-	-	-	-	-	-
<i>Health Surveillance and Prevention of Communicable Diseases including</i>		-	-	-	-	-	-	-	-	-
<i>Vector Control</i>		-	-	-	-	-	-	-	-	-
<i>Chemical Safety</i>		-	-	-	-	-	-	-	-	-
Economic and environmental services		147 447	19 194	10 266	2 525	24 789	8 555	16 234	0	10 266
Planning and development		145 000	17 994	9 866	2 520	24 625	8 221	16 404	0	9 866
<i>Billboards</i>		-	-	-	-	-	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, Central City Improvement District Development Facilitation</i>		22 195	8 509	155	-	7	129	(122)	(0)	155
<i>Economic Development/Planning</i>		574	5 084	5 085	-	218	4 238	(4 019)	(0)	5 085
<i>Regional Planning and Development</i>		121 805	507	707	2 153	21 446	589	20 857	0	707
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		426	3 894	3 894	367	2 929	3 245	(316)	(0)	3 894
<i>Project Management Unit</i>		-	-	-	-	-	-	-	-	-
<i>Provincial Planning</i>		-	-	-	-	-	-	-	-	-
<i>Support to Local Municipalities</i>		-	-	26	-	26	21	4	0	26
Road transport		1 697	-	-	-	-	-	-	-	-
<i>Public Transport</i>		-	-	-	-	-	-	-	-	-
<i>Road and Traffic Regulation</i>		-	-	-	-	-	-	-	-	-
<i>Roads</i>		1 697	-	-	-	-	-	-	-	-
<i>Taxi Ranks</i>		-	-	-	-	-	-	-	-	-
Environmental protection		750	1 200	400	5	164	333	(169)	(0)	400
<i>Biodiversity and Landscape</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Protection</i>		-	-	-	-	-	-	-	-	-
<i>Indigenous Forests</i>		-	-	-	-	-	-	-	-	-
<i>Nature Conservation</i>		-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>		750	1 200	400	5	164	333	(169)	(0)	400
<i>Soil Conservation</i>		-	-	-	-	-	-	-	-	-
Trading services		953 770	519 982	345 678	64 361	736 279	288 065	448 214	0	345 678
Energy sources		47	-	-	-	-	-	-	-	-
<i>Electricity</i>		47	-	-	-	-	-	-	-	-
<i>Street Lighting and Signal Systems</i>		-	-	-	-	-	-	-	-	-
<i>Nonelectric Energy</i>		-	-	-	-	-	-	-	-	-
Water management		769 382	395 001	216 213	58 743	642 612	180 177	462 434	0	216 213
<i>Water Treatment</i>		31 064	167 145	109 122	3 086	25 635	90 935	(65 301)	(0)	109 122
<i>Water Distribution</i>		644 971	212 112	93 755	39 966	529 000	78 129	450 871	0	93 755
<i>Water Storage</i>		93 347	15 744	13 336	15 691	87 977	11 113	76 864	0	13 336
Waste water management		184 341	124 981	129 465	5 617	93 667	107 887	(14 220)	(0)	129 465
<i>Public Toilets</i>		95 847	41 912	44 116	180	46 984	36 763	10 221	0	44 116
<i>Sewerage</i>		45 478	61 839	64 073	2 276	6 762	53 395	(46 632)	(0)	64 073
<i>Storm Water Management</i>		-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment</i>		43 016	21 231	21 276	3 162	39 921	17 730	22 192	0	21 276
Waste management		-	-	-	-	-	-	-	-	-
<i>Recycling</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Removal</i>		-	-	-	-	-	-	-	-	-
<i>Street Cleaning</i>		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Air Transport</i>		-	-	-	-	-	-	-	-	-
<i>Forestry</i>		-	-	-	-	-	-	-	-	-
<i>Licensing and Regulation</i>		-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Tourism</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 541 469	1 109 757	826 043	110 816	1 184 521	688 369	496 152	0	826 043
Surplus/ (Deficit) for the year		162 524	633 150	932 784	(22 777)	307 909	789 006	(481 098)	(0)	932 784

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- All amounts must be classified under a Functional classification. The function 'Other' is only for Abattoirs, 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) - M10 April

Vote Description	Ref	Budget Year 2023/24								
		2022/23	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		Audited Outcome								
Revenue by Vote	1									
Vote 1 - Executive and Council		3 319	3 819	3 606	310	2 939	3 005	(66)	-2.2%	3 606
Vote 2 - Finance and Administration		773 115	770 261	814 158	18 672	773 888	682 958	90 930	13.3%	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	364	7 732	3 008	4 724	157.0%	3 610
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		6	-	1 200	-	32	1 000	(968)	-96.8%	1 200
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 13 - Water Management		807 969	853 880	816 254	59 312	611 515	687 405	(75 890)	-11.0%	816 254
Vote 14 - Waste Water Management		116 772	112 683	120 000	9 381	96 325	100 000	(3 675)	-3.7%	120 000
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 703 993	1 742 906	1 758 827	88 040	1 492 430	1 477 375	15 055	1.0%	1 758 827
Expenditure by Vote	1									
Vote 1 - Executive and Council		80 790	42 447	44 311	7 035	76 423	36 925	39 498	107.0%	44 311
Vote 2 - Finance and Administration		351 756	520 894	415 014	36 228	338 455	345 845	(7 389)	-2.1%	415 014
Vote 3 - Internal Audit		961	770	670	-	123	558	(436)	-78.0%	670
Vote 4 - Community and Social Services		4 497	5 770	9 546	651	6 378	7 955	(1 577)	-19.8%	9 546
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		2 246	700	560	16	2 075	467	1 608	344.6%	560
Vote 9 - Planning and Development		145 000	17 994	9 866	2 520	24 625	8 221	16 404	199.5%	9 866
Vote 10 - Road Transport		1 697	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		750	1 200	400	5	164	333	(169)	-50.8%	400
Vote 12 - Energy Sources		47	-	-	-	-	-	-	-	-
Vote 13 - Water Management		769 382	395 001	216 213	58 743	642 612	180 177	462 434	256.7%	216 213
Vote 14 - Waste Water Management		184 341	124 981	129 465	5 617	93 667	107 887	(14 220)	-13.2%	129 465
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 541 467	1 109 757	826 043	110 816	1 184 521	688 369	496 152	72.1%	826 043
Surplus/ (Deficit) for the year	2	162 526	633 150	932 784	(22 777)	307 909	789 006	(481 098)	-61.0%	932 784

DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M10 April

[illegible]

[illegible]

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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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) - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-		-
Service charges - Water		390 940	361 232	379 395	36 256	312 230	319 495	(7 266)	-2%	379 395
Service charges - Waste Water Management		111 917	112 683	120 000	9 468	97 360	100 000	(2 640)	-3%	120 000
Service charges - Waste management		-	-	-	-	-	-	-		-
Sale of Goods and Rendering of Services		2 218	-	2 843	479	3 420	2 370	1 050	44%	2 843
Agency services		-	-	-	-	-	-	-		-
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		56 741	37 768	67 000	5 672	55 335	55 753	(418)	-1%	67 000
Interest from Current and Non Current Assets		10 841	11 605	12 000	400	10 530	10 354	177	2%	12 000
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		2 286	2 264	1 737	220	1 092	1 447	(355)	-25%	1 737
Licence and permits		-	-	-	-	-	-	-		-
Operational Revenue		15 805	8 453	2 364	319	1 773	1 970	(197)	-10%	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	513	635 366	670 620	(35 254)	-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	53 327	1 117 105	1 162 009	(44 904)	-4%	1 384 827
Expenditure By Type										
Employee related costs		494 451	409 846	280 464	41 358	465 188	233 720	231 468	99%	280 464
Remuneration of councillors		11 878	11 409	13 693	1 043	11 022	11 411	(388)	-3%	13 693
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		143 547	128 408	61 680	2 220	107 422	51 400	56 022	109%	61 680
Debt impairment		-	74 453	27 226	6 204	62 038	22 689	39 349	173%	27 226
Depreciation and amortisation		225 788	220 000	220 000	18 634	184 130	183 333	796	0%	220 000
Interest		7 208	7 222	4 620	475	12 298	3 850	8 448	219%	4 620
Contracted services		304 489	138 443	123 864	10 580	147 737	103 220	44 517	43%	123 864
Transfers and subsidies		21 650	8 000	-	-	-	-	-		-
Irrecoverable debts written off		105 260	-	-	624	2 901	-	2 901	#DIV/0!	-
Operational costs		218 971	111 976	94 495	29 679	191 811	78 746	113 065	144%	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	110 816	1 184 573	688 369	496 204	72%	826 043
Surplus/(Deficit)		(346 003)	178 155	558 784	(57 490)	(67 468)	473 640	(541 108)	(0)	558 784
Transfers and subsidies - capital (monetary allocations)		508 512	454 994	374 000	34 713	375 325	315 367	59 958	0	374 000
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		162 508	633 150	932 784	(22 777)	307 856	789 006	(481 150)	(0)	932 784
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		162 508	633 150	932 784	(22 777)	307 856	789 006			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	(22 777)	307 856	789 006			932 784
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		162 508	633 150	932 784	(22 777)	307 856	789 006			932 784

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

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	271	7 495	13 298	(5 803)	-44%	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	18 718	121 858	221 459	(99 602)	-45%	265 751
Vote 14 - Waste Water Management		1 610 313	118 998	134 762	8 696	83 352	112 302	(28 950)	-26%	134 762
Vote 15 - Waste Management		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	2 413 591	454 992	416 471	27 685	212 705	347 059	(134 355)	-39%	416 471
Total Capital Expenditure		2 413 591	454 992	416 471	27 685	289 352	347 059	(57 707)	-17%	416 471
Capital Expenditure - Functional Classification										
Governance and administration		6 016 535	-	15 958	271	17 329	13 298	4 031	30%	15 958
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		6 016 535	-	15 958	271	17 329	13 298	4 031	30%	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	27 414	272 024	333 761	(61 738)	-18%	400 514
Energy sources		-	-	-	-	-	-	-		-
Water management		803 278	335 995	265 751	18 718	162 981	221 459	(58 478)	-26%	265 751
Waste water management		1 610 313	118 998	134 762	8 696	109 042	112 302	(3 259)	-3%	134 762
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	8 426 057	454 992	416 471	27 685	289 352	347 059	(57 707)	-17%	416 471
Funded by:										
National Government		670 235	454 992	400 514	27 414	271 649	333 761	(62 112)	-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 Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		681 240	454 992	400 514	27 414	271 649	333 761	(62 112)	-19%	400 514
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		7 744 817	-	15 958	271	17 703	13 298	4 405	33%	15 958
Total Capital Funding		8 426 057	454 992	416 471	27 685	289 352	347 059	(57 707)	-17%	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

[illegible]

[illegible]

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		11 905	676 102	722 789	(7 109)	722 789
Trade and other receivables from exchange transactions		255 442	307 309	294 557	368 077	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	2 360	66
Inventory		16 475	14 068	14 308	18 348	14 308
VAT		92 451	5 350	(8 085)	65 480	(8 085)
Other current assets		324	–	–	3 537	–
Total current assets		337 443	1 016 449	1 033 105	408 984	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	3 958 083	3 796 377
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		6 783	2 559	6 683	4 548	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	3 999 432	3 836 640
TOTAL ASSETS		3 979 861	4 758 089	4 869 745	4 408 416	4 869 745
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		173 995	–	–	173 995	–
Consumer deposits		22 237	21 967	–	22 606	–
Trade and other payables from exchange transactions		505 042	779 897	387 967	299 223	387 967
Trade and other payables from non-exchange transactions		1 378	2 500	31 304	48 693	31 304
Provision		90 064	4 740	6 954	95 010	6 954
VAT		182 346	71 328	93 535	211 367	93 535
Other current liabilities		–	–	–	–	–
Total current liabilities		975 061	880 432	519 761	850 893	519 761
Non current liabilities						
Financial liabilities		34 271	201 591	150 955	27 655	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	46 221	195 955
TOTAL LIABILITIES		1 027 898	1 123 281	715 716	897 114	715 716
NET ASSETS	2	2 951 962	3 634 808	4 154 029	3 511 302	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 - M10 April

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	-	-	-	-	-	-		-
Service charges		2 781 731	315 135	524 616	54 573	1 083 396	437 235	646 162	148%	524 616
Other revenue		-	122 603	112 716	941	4 887	94 014	(89 127)	-95%	112 716
Transfers and Subsidies - Operational		6 801 938	756 407	803 264	752	1 302 775	669 456	633 319	95%	803 264
Transfers and Subsidies - Capital		325 748	454 994	402 156	21 886	608 205	335 478	272 727	81%	402 156
Interest		-	-	12 424	6 648	49 207	10 354	38 853	375%	12 424
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1 847 709)	(753 336)	(1 137 096)	(65)	(804)	(946 274)	(945 470)	100%	(1 137 096)
Interest		-	(7 222)	(7 575)	-	-	(6 313)	(6 313)	100%	(7 575)
Transfers and Subsidies		-	(8 000)	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		8 061 708	880 582	710 506	84 735	3 047 666	593 949	(2 453 717)	-413%	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)	-	-	369 854	369 854	100%	(444 121)
NET CASH FROM/(USED) INVESTING ACTIVITIES		602 959	(521 069)	(444 121)	-	-	369 854	369 854	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	84 735	3 047 666	963 803			#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		3 349 580	976 890			#REF!

DC21 Ugu - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands			
	Revenue			
	Service charges - Electricity			
	Service charges - Water	(7 266)	Since the budget was created using incorrect readings, the	
	Service charges - Waste Water Management	(2 640)	Since the budget was created using incorrect readings, the	
	Service charges - Waste management	-		
	Sale of Goods and Rendering of Services	1 050		
	Agency services	-		
	Interest	-		
	Interest earned from Receivables	(418)	Reversals due to incorrect readings.	
	Interest from Current and Non Current Assets	177	on interest earned.	
	Dividends	-		
	Rent on Land	-		
	Rental from Fixed Assets	(355)	and Leisure center.	
	Licence and permits	-		
	Operational Revenue	(197)	department.	
	Non-Exchange Revenue	-		
	Property rates	-		
	Surcharges and Taxes	-		
	Fines, penalties and forfeits	-		
	Licence and permits	-		
	Transfers and subsidies - Operational	(35 254)	Equitable Share in March 2024, which will be utilised in the fourth	
2	Expenditure By Type			
	Employee related costs	231 468		
	Remuneration of councillors	(388)		
	Bulk purchases - electricity	-		
	Inventory consumed	56 022		
	Debt impairment	39 349		
	Depreciation and amortisation	796		
	Interest	8 448		
	Contracted services	44 517		
	Transfers and subsidies	-		
	Irrecoverable debts written off	2 901		
	Operational costs	113 065		
	Losses on Disposal of Assets	-		
	Other Losses	26		
3	Capital Expenditure			
	Executive and council	4 031		
	Water management	(58 478)		
	Waste water management	(3 259)		
4	Financial Position			
	Total current assets	408 984		
	Total non current assets	3 999 432		
	Total current liabilities	850 893		
	Total non current liabilities	46 221		
5	Cash Flow			
	Receipts			
	Property rates			
	Service charges	646 162		
	Other revenue	(89 127)		
	Transfers and Subsidies - Operational	633 319		
	Transfers and Subsidies - Capital	272 727		
	Interest	38 853		
	Dividends	-		
	Payments			
	Suppliers and employees	(945 470)		
	Interest	(6 313)		
	Transfers and Subsidies			
	NET CASH FROM/(USED) OPERATING ACTIVITIES			
	Payments	369 854		
	Capital assets			
6	Measureable performance			
7	Municipal Entities			

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.5%	20.5%	27.2%	1.0%	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%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		26.3%	27.5%	14.8%	17.7%	14.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	34.6%	115.4%	198.8%	48.1%	198.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.2%	76.8%	139.1%	-0.8%	139.1%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		18.8%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		41.4%	31.8%	20.3%	41.6%	20.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		8.1%	5.8%	2.9%	4.7%	2.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.5%	17.6%	16.2%	1.1%	1.3%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

	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.to Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	#REF!	51 416	36 027	30 454	29 862	29 180	32 789	154 224	818 211	1 182 164	1 064 267	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1200	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1300	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Water Management	1400	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1500	10 327	5 424	4 605	4 397	4 127	3 843	20 635	110 083	163 441	143 085	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1600	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1700	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1810	–	–	–	–	–	–	–	1 941	1 941	1 941	–	–
Other	1820	–	–	–	–	–	–	–	–	–	–	–	–
	1900	(1 716)	(1 173)	(697)	(546)	(519)	(583)	(117)	2 283	(3 067)	519	–	–
Total By Income Source	2000	60 027	40 278	34 363	33 712	32 789	36 049	174 742	932 519	1 344 479	1 209 811	–	–
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	4 868	1 592	1 359	1 129	725	1 021	4 632	7 665	22 992	15 172	–	–
Commercial	2300	12 145	7 788	6 660	5 497	5 421	5 329	30 543	118 762	192 145	165 553	–	–
Households	2400	43 044	30 908	26 410	27 095	26 656	29 738	139 780	805 985	1 129 616	1 029 254	–	–
Other	2500	(30)	(9)	(66)	(10)	(13)	(39)	(214)	107	(274)	(169)	–	–
Total By Customer Group	2600	60 027	40 278	34 363	33 712	32 789	36 049	174 742	932 519	1 344 479	1 209 811	–	–

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	11 546	-	25 172	-	17 217	29 061	59 600	115 772	258 368	223 008
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	894
Trade Creditors	0700	41 454	11 618	5 657	1 891	9 954	2 368	73 453	73 542	219 937	298 477
Auditor General	0800	2 174	487	-	326	-	-	-	21	3 008	1 182
Other	0900	(263)	991	2 114	472	1 822	2 407	12 911	47 325	67 779	60 118
Total By Customer Type	1000	54 910	13 096	32 943	2 689	28 993	33 836	145 963	236 661	549 091	583 679

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Interest earned	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months													
R thousands															
Municipality															
74761972882			FNB			8.9				1 000					1 000
62228266335										5	5				-
			FNB CALL							155				1	156
7648552728						9				1	1	1			1
058905324-41			NEDBANK							-					-
058905324-045			STANDARD MIG			4.8				10			2 550	2 550	10
2081188843+2081187889			STANDARD MIG							36 500			17 500		19 000
058905324-042			ABSA INVEST TRACK			9.2				417	417		58 000	1 023	15 623
2081523754			STD CALL			9.53				72 600	2 211	180	3 656	3 563	180
53299787			ABSA INVEST TRACK			9.2				102		5			8
			GENERAL ACCOUNT			8.95				-					5
										7 500					7 500
										96	96				-
															205
															-
															-
Municipality sub-total										120 596	2 729	187	81 706	7 136	43 688
Entities															-
															-
															-
															-
															-
															-
Entities sub-total										-			-	-	-
TOTAL INVESTMENTS AND INTEREST	2									120 596			81 706	7 136	43 688

DC21 Ugu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

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										
RECEIPTS:										
Operating Transfers and Grants	1,2									
National Government:		593 992	753 907	801 415	-	635 639	628 256	43 817	7.0%	801 415
Local Government Equitable Share		585 130	630 083	630 000	-	630 083	525 069	105 014	20.0%	630 000
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		3 319	3 819	3 606	-	3 606	3 183	-	-	3 606
Local Government Financial Management Grant		1 950	1 950	1 950	-	1 950	1 625	-	-	1 950
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant	3	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	70 541	71 000	-	-	58 784	(58 784)	-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	-	-	2 413	(2 413)	-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	-	-	37 182	-	-	45 000
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]	3	-	-	-	-	-	-	-	-	-
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	-	635 639	628 256	43 817	7.0%	801 415
Capital Transfers and Grants										
National Government:		752 898	454 994	405 000	-	406 858	379 162	-	-	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	-	270 958	183 198	-	-	200 000
Infrastructure Skills Development Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		220 000	150 000	120 000	-	135 900	125 000	-	-	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	-	-	70 964	-	-	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	-	406 858	379 162	-	-	405 000
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 346 890	1 208 901	1 206 415	-	1 042 497	1 007 418	43 817	4.3%	1 206 415

DC21 Ugu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		290 884	123 824	165 671	15 126	259 860	103 186	-		165 671
Local Government Equitable Share		-	-	-	-	-	-	-		-
Integrated National Electrification Programme Grant		-	-	-	-	-	-			-
Expanded Public Works Programme Integrated Grant		3 319	3 819	3 606	310	2 939	3 183			3 606
Local Government Financial Management Grant		1 950	1 950	1 950	80	1 663	1 625			1 950
Public Transport Network Grant		-	-	-	-	-	-			-
Municipal Disaster Relief Grant		-	-	-	-	-	-			-
Municipal Infrastructure Grant		277 374	70 541	66 021	14 736	255 258	58 784			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	-	-	2 413			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	-	-	37 182			44 619
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]		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
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		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
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		-	-	-						

DC21 Ugu - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance
						%
R thousands						
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 - M10 April

Summary of Employee and Councillor remuneration		Ref	2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2023/24 YearTD actual			YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1	A	B	C								D
Councillors (Political Office Bearers plus Other)													
Basic Salaries and Wages			8 796	8 058	10 343	796	8 373	8 619	(245)	-3%			10 343
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	416	416	-	-	347	(347)	-100%	-100%	-100%	416
Cellphone Allowance			-	742	742	-	30	618	(589)	-95%	-95%	-95%	742
Housing Allowances			-	-	-	-	-	-	-	-	-	-	-
Other benefits and allowances			3 081	2 192	2 192	247	2 620	1 827	793	43%			2 192
Sub Total - Councillors			11 878	11 409	13 693	1 043	11 022	11 411	(388)	-3%			13 693
% increase		4		-3.9%	15.3%								15.3%
Senior Managers of the Municipality													
Basic Salaries and Wages			-	5 162	5 162	-	82	4 302	(4 220)	-98%			5 162
Pension and UIF Contributions			-	-	-	-	12	-	12	#DIV/0!			-
Medical Aid Contributions			-	65	65	-	12	55	(43)	-78%			65
Overtime			-	-	-	-	9	-	9	#DIV/0!			-
Performance Bonus			-	-	-	-	108	-	108	#DIV/0!			-
Motor Vehicle Allowance			229	1 713	1 713	-	-	1 428	(1 428)	-100%	-100%	-100%	1 713
Cellphone Allowance			-	148	148	-	-	123	(123)	-100%	-100%	-100%	148
Housing Allowances			-	494	494	-	-	412	(412)	-100%	-100%	-100%	494
Other benefits and allowances			-	-	-	-	-	-	-	-	-	-	-
Payments in lieu of leave			331	-	-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	-	-	-
Entertainment		2	-	-	-	-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-	-	-	-
Acting and post related allowance			-	-	-	-	13	-	-	-	-	-	-
In kind benefits			-	-	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			560	7 583	7 583	-	236	6 319	(6 083)	-96%			7 583
% increase		4		1255.0%	1255.0%								1255.0%
Other Municipal Staff													
Basic Salaries and Wages			314 561	287 634	164 298	26 343	296 272	136 915	159 357	116%			164 298
Pension and UIF Contributions			49 598	43 309	43 309	4 842	46 986	36 091	10 895	30%			43 309
Medical Aid Contributions			18 782	20 372	20 372	2 018	18 741	16 976	1 765	10%			20 372
Overtime			49 907	7 532	7 532	3 933	47 796	6 276	41 519	662%			7 532
Performance Bonus			-	1 027	1 027	-	-	856	(856)	-100%			1 027
Motor Vehicle Allowance			9 973	8 646	8 646	1 130	10 020	7 205	2 815	39%			8 646
Cellphone Allowance			2 925	3 047	3 047	282	2 732	2 540	192	8%			3 047
Housing Allowances			1 550	1 760	1 760	122	1 220	1 466	(247)	-17%			1 760
Other benefits and allowances			26 519	9 522	9 522	1 069	27 712	7 935	19 777	249%			9 522
Payments in lieu of leave			6 292	2 013	2 013	826	5 987	1 677	4 310	257%			2 013
Long service awards			3 216	2 403	2 403	205	4 286	2 002	2 284	114%			2 403
Post-retirement benefit obligations			7 877	-	-	-	-	-	-	-			-
Entertainment		2	-	-	-	-	-	-	-	-			-
Scarcity			-	-	-	-	-	-	-	-			-
Acting and post related allowance			2 691	15 000	8 954	588	3 199	7 462	(4 263)	-57%			8 954
In kind benefits			-	-	-	-	-	-	-	-			-
Sub Total - Other Municipal Staff			493 892	402 264	272 882	41 358	464 952	227 401	237 551	104%			272 882
% increase		4		-18.6%	-44.7%								-44.7%
Total Parent Municipality			506 329	421 255	294 158	42 401	476 211	245 131	231 080	94%			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			-	-	-	-	-	-	-	-			-
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			-	-	-	-	-	-	-	-			-
Entertainment		2	-	-	-	-	-	-	-	-			-
Scarcity			-	-	-	-	-	-	-	-			-
Acting and post related allowance			-	-	-	-	-	-	-	-			-
In kind benefits			-	-	-	-	-	-	-	-			-
Sub Total - Senior Managers of Entities			-	-	-	-	-	-	-	-			-
% increase		4											
Other Staff of Entities													
Basic Salaries and Wages			-	-	-	-	-	-	-	-			-
Pension and UIF Contributions			-	-	-	-	-	-	-	-			-
Medical Aid Contributions			-	-	-	-	-	-	-	-			-
Overtime			-	-	-	-	-	-	-	-			-
Performance Bonus			-	-	-	-	-	-	-	-			-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-			-
Cellphone Allowance			-	-	-	-	-	-	-	-			-
Housing Allowances			-	-	-	-	-	-	-	-			-
Other benefits and allowances			-	-	-	-	-	-	-	-			-
Payments in lieu of leave			-	-	-	-	-	-	-	-			-
Long service awards			-	-	-	-	-	-	-	-			-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-			-
Entertainment			-	-	-	-	-	-	-	-			-
Scarcity			-	-	-	-	-	-	-	-			-
Acting and post related allowance			-	-	-	-	-	-	-	-			-
In kind benefits			-	-	-	-	-	-	-	-			-
Sub Total - Other Staff of Entities			-	-	-	-	-	-	-	-			-
% increase		4											
Total Municipal Entities													
TOTAL SALARY, ALLOWANCES & BENEFITS			506 329	421 255	294 158	42 401	476 211	245 131	231 080	94%			294 158
% increase		4		-16.8%	-41.9%								-41.9%
TOTAL MANAGERS AND STAFF			494 451	409 846	280 464	41 358	465 188	233 720	231 468	99%			280 464

DC21 Ugu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

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	Outcome	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	40 924	20 017	(755 782)	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	13 649	6 244	(38 740)	74 930	79 426	83 921
Service charges - Waste Mangement		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		-	-	-	10 606	2 279	6 280	7 987	5 483	9 925	6 648	967	(38 569)	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	752	63 034	(609 402)	756 407	752 677	797 051
Other revenue		-	-	-	78	288	1 589	208	1 421	361	941	10 000	105 113	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	62 913	100 479	(1 298 811)	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	21 886	37 916	(191 127)	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	84 799	138 395	(1 489 938)	1 660 745	1 547 045	1 631 551
Cash Payments by Type																
Employee related costs		84	-	-	-	-	(90)	91	(90)	89	-	102 316	307 446	409 846	391 293	373 720
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	3 233	8 176	11 409	10 838	10 296
Interest		-	-	-	-	-	-	-	-	-	-	1 864	5 357	7 222	3 938	3 741
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory		-	-	-	-	-	-	-	-	-	-	4 081	41 587	45 668	64 167	79 991
Contracted services		-	-	-	-	-	-	-	-	-	-	37 106	122 103	159 209	160 266	161 516
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	667	7 333	8 000	7 600	7 220
Other expenditure		(71)	(88)	(63)	(35)	(170)	(62)	(37)	(93)	(36)	(65)	29 676	98 248	127 203	120 869	114 851
Cash Payments by Type		13	(88)	(63)	(35)	(170)	(152)	54	(183)	53	(65)	178 944	590 250	768 558	758 970	751 336
Other Cash Flows/Payments by Type																
Capital assets		-	-	-	-	-	-	-	-	-	-	116 483	404 586	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	(65)	295 426	994 836	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	84 864	(157 031)	(2 484 775)	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	3 351 020	3 193 989	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	3 351 020	3 193 989	709 215	673 032	908 919	1 205 790

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M10 April

[illegible]

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M10 April

[illegible]

DC21 Ugu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	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	27 685	289 352	347 059	57 707	16.6%	0
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	289 352					

DC21 Ugu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

R thousands	Description	Ref	2022/23		Budget Year 2023/24				YTD variance	YTD variance %	Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Month to actual	Year to actual	Year to budget			
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure			510 648	234 703	259 639	3 746	134 652	216 366	81 714	37.8%	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	1 347	50 941	134 614	83 672	62.2%	161 536
Dams and Weirs			--	--	--	--	--	--	--	--	--
Boreholes			121 779	--	--	--	--	--	--	--	--
Reservoirs			1 000	--	--	--	--	--	--	--	--
Pump Stations			2 250	--	--	--	--	--	--	--	--
Water Treatment Works			42 308	54 117	36 514	1 347	24 991	30 429	5 537	18.2%	36 514
Bulk Mains			59 409	--	--	--	3 497	--	(3 497)	#DIV/0!	--
Distribution			28 821	96 106	125 022	--	22 353	104 185	81 832	78.5%	125 022
Distribution Plants			--	--	--	--	--	--	--	--	--
PFD Stations			--	--	--	--	--	--	--	--	--
Capital Spares			--	--	--	--	--	--	--	--	--
Sewerage Infrastructure			230 791	82 480	98 103	2 397	83 711	81 752	(1 959)	-2.4%	98 103
Pump Station			11 351	--	--	--	--	--	--	--	--
Retreatment			15 495	44 000	59 342	2 397	54 134	48 618	(5 516)	-11.3%	59 342
Waste Water Treatment Works			203 805	38 480	39 761	--	29 575	33 134	3 559	10.7%	39 761
Outfall Sewers			140	--	--	--	--	--	--	--	--
Tank 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			--	--	--	--	--	--	--	--	--
Revolments			--	--	--	--	--	--	--	--	--
Promenades			--	--	--	--	--	--	--	--	--
Capital Spares			--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure			4 290	--	--	--	--	--	--	--	--
Data Centres			4 290	--	--	--	--	--	--	--	--
Cable Layers			--	--	--	--	--	--	--	--	--
Distribution Layers			--	--	--	--	--	--	--	--	--
Capital Spares			--	--	--	--	--	--	--	--	--
Community Assets			--	--	--	--	--	--	--	--	--
Community Facilities			--	--	--	--	--	--	--	--	--
Halls			--	--	--	--	--	--	--	--	--
Centres			--	--	--	--	--	--	--	--	--
Clubs			--	--	--	--	--	--	--	--	--
Clinic/Care Centres			--	--	--	--	--	--	--	--	--
Fire/Ambulance Stations			--	--	--	--	--	--	--	--	--
Travelling Stations			--	--	--	--	--	--	--	--	--
Museums			--	--	--	--	--	--	--	--	--
Galleries			--	--	--	--	--	--	--	--	--
Theatres			--	--	--	--	--	--	--	--	--
Libraries			--	--	--	--	--	--	--	--	--
Centenaries/Cronotaria			--	--	--	--	--	--	--	--	--
Police			--	--	--	--	--	--	--	--	--
Parks			--	--	--	--	--	--	--	--	--
Public Open Space			--	--	--	--	--	--	--	--	--
Nature Reserves			--	--	--	--	--	--	--	--	--
Public Abolition 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	271	6 616	5 046	(1 570)	-31.1%	6 055
Operational Buildings			27 457	--	6 055	271	6 616	5 046	(1 570)	-31.1%	6 055
Municipal Offices			--	--	6 055	271	6 616	5 046	(1 570)	-31.1%	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	--	--	--	--	--	--	--	--
Services			9 838	--	--	--	--	--	--	--	--
Licences and Rights			--	--	--	--	--	--	--	--	--
Water Rights			--	--	--	--	--	--	--	--	--
Effluent Licences			--	--	--	--	--	--	--	--	--
Solid Waste Licences			--	--	--	--	--	--	--	--	--
Computer Software and Applications			9 838	--	--	--	--	--	--	--	--
Local Settlement Software Applications			--	--	--	--	--	--	--	--	--
Unspecified			--	--	--	--	--	--	--	--	--
Computer Equipment			4 709	--	1 232	--	1 063	1 036	(96)	-3.5%	1 232
Computer Equipment			4 709	--	1 232	--	1 063	1 036	(96)	-3.5%	1 232
Furniture and Office Equipment			4 883	--	4	--	4	4	(0)	-0.0%	4
Furniture and Office Equipment			4 883	--	4	--	4	4	(0)	-0.0%	4
Machinery and Equipment			355 329	--	--	--	374	--	(234)	#DIV/0!	--
Machinery and Equipment			355 329	--	--	--	374	--	(234)	#DIV/0!	--
Transport Assets			115 435	--	8 667	--	8 667	7 222	(1 444)	-20.0%	8 667
Transport Assets			115 435	--	8 667	--	8 667	7 222	(1 444)	-20.0%	8 667
Land			36 315	--	--	--	--	--	--	--	--
Land			36 315	--	--	--	--	--	--	--	--
Zoos, Marine and Non-biological Animals			--	--	--	--	--	--	--	--	--
Zoos, Marine and Non-biological Animals			--	--	--	--	--	--	--	--	--
Living resources			--	--	--	--	--	--	--	--	--
Marine			--	--	--	--	--	--	--	--	--
Fishing and Protection			--	--	--	--	--	--	--	--	--
Zoological plants and animals			--	--	--	--	--	--	--	--	--
Invertebrate			--	--	--	--	--	--	--	--	--
Fishing and Protection			--	--	--	--	--	--	--	--	--
Zoological plants and animals			--	--	--	--	--	--	--	--	--
Total Capital Expenditure on new assets		1	1 064 758	234 703	275 597	4 095	151 377	222 664	78 287	34.1%	275 597

DC21 Ugu - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

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									
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	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
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 (SC13c) must reconcile to total capital expenditure in Table C5

check balance

6 484 244 532

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DC21 Ugu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		74 243	65 755	33 238	2 434	37 528	27 698	(9 830)	-35.5%	33 238
Roads Infrastructure		16 656	8 360	5 750	131	2 514	4 792	2 278	47.5%	5 750
Roads		16 656	7 510	4 750	131	1 731	3 958	2 227	56.3%	4 750
Road Structures		-	850	1 000	-	782	833	51	6.1%	1 000
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 001	6 050	3 900	171	2 245	3 250	1 005	30.9%	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	171	2 245	3 250	1 005	30.9%	3 900
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		54 023	49 046	20 888	1 937	31 345	17 406	(13 938)	-80.1%	20 888
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		4 193	1 332	832	64	235	694	459	66.1%	832
Pump Stations		1 614	925	200	-	33	167	134	80.5%	200
Water Treatment Works		37 081	2 625	-	-	640	-	(640)	#DIV/0!	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		10 239	35 663	18 855	1 407	23 770	15 713	(8 058)	-51.3%	18 855
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		896	8 500	1 000	466	6 667	833	(5 833)	-700.0%	1 000
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		2 564	2 300	2 700	180	1 312	2 250	938	41.7%	2 700
Pump Station		-	2 300	2 700	-	-	2 250	2 250	100.0%	2 700
Reticalution		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	0	-	(0)	#DIV/0!	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		2 564	-	-	180	1 312	-	(1 312)	#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	-	-	15	114	-	(114)	#DIV/0!	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		0	-	-	15	114	-	(114)	#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		-	-	-	-	-	-	-	-	-
Cometeries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
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	583	303	52.0%	700	
Revenue Generating	92	500	700	-	280	583	303	52.0%	700	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	92	500	700	-	280	583	303	52.0%	700	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	975	2 550	2 030	12	431	1 692	1 260	74.5%	2 030	
Operational Buildings	975	2 550	2 030	12	431	1 692	1 260	74.5%	2 030	
Municipal Offices	975	2 550	2 030	12	431	1 692	1 260	74.5%	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	110	1 039	2 632	1 592	60.5%	3 158	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	1 300	3 288	3 158	110	1 039	2 632	1 592	60.5%	3 158	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licences	-	-	-	-	-	-	-	-	-	
Solid Waste Licences	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	1 300	3 288	3 158	110	1 039	2 632	1 592	60.5%	3 158	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	320	105	1	26	88	61	70.1%	105	
Computer Equipment	-	320	105	1	26	88	61	70.1%	105	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	753	2 202	1 250	265	1 084	1 042	(42)	-4.0%	1 250	
Machinery and Equipment	753	2 202	1 250	265	1 084	1 042	(42)	-4.0%	1 250	
Transport Assets	19 736	-	-	2 469	12 328	-	(12 328)	#DIV/0!	-	
Transport Assets	19 736	-	-	2 469	12 328	-	(12 328)	#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	5 292	52 716	33 734	(18 983)	-56.3%	40 481

A4 RME	97 099 559	74 615 196	40 480 501	5 071 030	52 716 301	33 733 760	18 982 541		40 480 501
Balance Check	-	-	-	221	-	-	(37 965)		-

Repairs and Maintenance by Expenditure Item	8									
Employee related costs	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)	615	70	90	13	51	75	(24)			90
Contracted Services	94 366	71 765	37 941	5 058	51 769	31 617	20 152			37 941
Operational Costs	2 119	2 780	2 450	-	896	2 042	(1 146)			2 450
Total Repairs and Maintenance Expenditure	9	97 100	74 615	40 481	5 071	52 716	33 734	18 983	0.0%	40 481

DC21 Ugu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	Ref	2022/23	Budget Year 2023/24					YTD variance	YTD variance %	Full Year Forecast
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
<u>Depreciation by Asset Class/Sub-class</u>										
Infrastructure		206 786	85 615	85 615	17 390	171 770	71 346	(100 424)	-140.8%	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	17 390	171 770	45 241	(126 529)	-279.7%	54 290
Dams and Weirs		-	3 000	3 000	-	-	2 500	2 500	100.0%	3 000
Boreholes		-	600	600	-	-	500	500	100.0%	600
Reservoirs		-	9 000	9 000	-	-	7 500	7 500	100.0%	9 000
Pump Stations		-	12 000	12 000	-	-	10 000	10 000	100.0%	12 000
Water Treatment Works		-	16 000	16 000	-	-	13 333	13 333	100.0%	16 000
Bulk Mains		-	4 690	4 690	-	-	3 908	3 908	100.0%	4 690
Distribution		206 786	-	-	17 390	171 770	-	(171 770)	#DIV/0!	-
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	9 000	9 000	-	-	7 500	7 500	100.0%	9 000
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	31 325	31 325	-	-	26 104	26 104	100.0%	31 325
Pump Station		-	14 000	14 000	-	-	11 667	11 667	100.0%	14 000
Reticulation		-	5 325	5 325	-	-	4 438	4 438	100.0%	5 325
Waste Water Treatment Works		-	12 000	12 000	-	-	10 000	10 000	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										
Parks										
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	1 098	10 125	62 833	52 709	83.9%	75 400	
Operational Buildings	9 844	75 400	75 400	1 098	10 125	62 833	52 709	83.9%	75 400	
Municipal Offices	9 844	75 400	75 400	1 098	10 125	62 833	52 709	83.9%	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	146	2 235	83	(2 151)	-2581.6%	100	
Servitudes										
Licences and Rights	2 461	100	100	146	2 235	83	(2 151)	-2581.6%	100	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications	2 461	100	100	146	2 235	83	(2 151)	-2581.6%	100	
Load Settlement Software Applications										
Unspecified										
Computer Equipment		4 000	4 000			3 333	3 333	100.0%	4 000	
Computer Equipment		4 000	4 000			3 333	3 333	100.0%	4 000	
Furniture and Office Equipment		50 805	50 805			42 338	42 338	100.0%	50 805	
Furniture and Office Equipment		50 805	50 805			42 338	42 338	100.0%	50 805	
Machinery and Equipment		80	80			67	67	100.0%	80	
Machinery and Equipment		80	80			67	67	100.0%	80	
Transport Assets		4 000	4 000			3 333	3 333	100.0%	4 000	
Transport Assets		4 000	4 000			3 333	3 333	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	18 634	184 130	183 333	(79%)	-0.4%	220 000

DC21 Ugu - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10 April

Description	Ref	2022/23	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	Audited Outcome								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		338 452	220 289	140 874	23 670	136 997	117 395	(19 602)	-16.7%	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	23 407	131 014	107 778	(23 236)	-21.6%	129 333
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		11 713	22 900	26 943	3 996	15 998	22 452	6 454	28.7%	26 943
Reservoirs		10 399	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		189 010	13 618	9 717	2 302	9 333	8 097	(1 236)	-15.3%	9 717
Distribution		88 162	154 770	92 674	17 109	105 682	77 228	(28 454)	-36.8%	92 674
Distribution Points		10 862	-	-	-	-	-	-	-	-
PRV Stations		12 174	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		8 605	29 002	11 541	263	5 983	9 618	3 635	37.8%	11 541
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		8 605	29 002	11 541	263	5 983	9 618	3 635	37.8%	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	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
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	23 670	136 997	117 395	(19 602)	-16.7%	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 (SC13c) must reconcile to total capital expenditure in Table C5

Chart C1 2023/24 Capital Expenditure Monthly Trend: actual v target				
Month	2022/23	Original Budget	Adjusted Budget	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	27 685
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	Year YTD actual	Year YTD budget	
Jul	2 101	34 706	
Aug	13 115	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	289 352	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 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	
Budget Year 2023/24	60 027	40 278	34 363	33 712	32 789	36 049	174 742	932 519	
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	22 302	22 992	
Commercial	186 381	192 145	
Households	1 095 728	1 129 616	
Other	(266)	(274)	

Chart C5 Aged Creditors Analysis									
	Bulk Electricity	Bulk Water	PAYE deductible	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Other
2022/23	-	223 008	-	-	-	894	296 477	1 182	40 118
Budget Year 2023/24	-	258 368	-	-	-	-	219 937	3 008	67 779

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

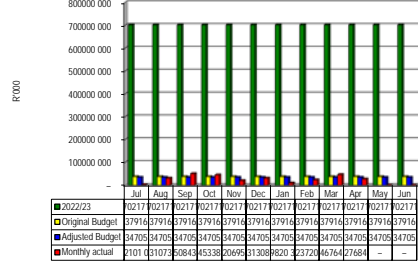


Chart C2 2023/24 Capital Expenditure: YTD actual v YTD target

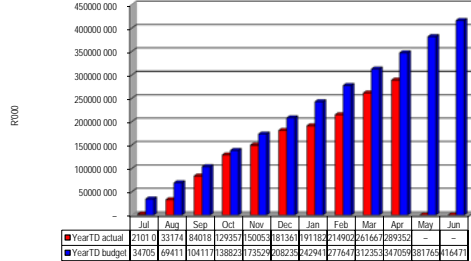


Chart C3 Aged Consumer Debtors Analysis

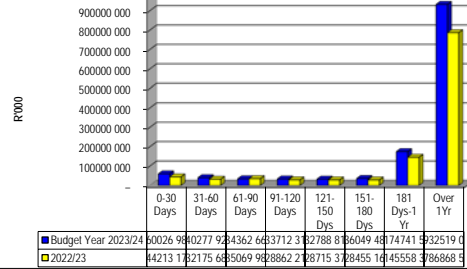


Chart C4 Consumer Debtors (total by Debtor Customer Category)

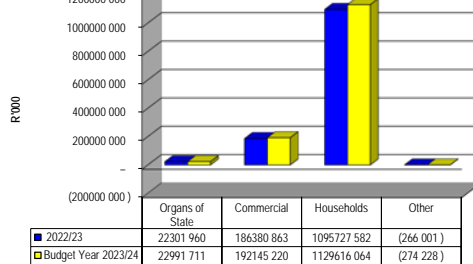


Chart C5 Aged Creditors Analysis

