



# UGU DISTRICT MUNICIPALITY

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## **CONSOLIDATED BUDGET IMPLEMENTATION REPORTS IN TERMS OF S11; S52 AND S71 OF THE MFMA FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

Prepared By: Budget and Treasury Office

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# **PART 1 – IN-YEAR REPORT**

## **1. PURPOSE**

The purpose of the report is to submit to the Mayor the statement of financial performance and implementation of the 2023/2024 Budget of the Ugu District Municipality for the period ending 30 SEPTEMBER 2023 in line with the statutory requirements of S71 of the Municipal Finance Management Act (Act 56, 2003).

## **2. AUTHORITY**

Mayor

## **3. LEGAL / STATUTORY REQUIREMENTS**

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

## **4. BACKGROUND**

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

## **5. EXECUTIVE SUMMARY**

The monthly budget statement in terms of section 71 of the Municipal Finance Management Act for the period ended 30 September 2023 is detailed below. The monthly budget statement is divided into the following:

- 5.1 Monthly Budget Statement Summary
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## 5.1 MONTHLY BUDGET STATEMENT SUMMARY

DC21 Ugu - Table C1 Consolidated Monthly Budget Statement Summary - M03 September

| 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       | -               | 50 987 634     | 406 028 439   | 321 978 045   | 84 050 394   | 26%          | 1 287 912 183      |
| Total Expenditure                                             | 1 541 484 488   | 1 109 756 833       | -               | 122 186 717    | 355 900 779   | 277 439 235   | 78 461 544   | 28%          | 1 109 756 833      |
| Surplus/(Deficit)                                             | - 346 003 393   | 178 155 350         | -               | - 71 199 083   | 50 127 660    | 44 538 810    | 5 588 850    | 13%          | 178 155 350        |
| Total sources of capital funds                                | 8 426 056 936   | 454 992 250         | -               | 49 865 095     | 83 040 053    | 113 748 066   | - 30 708 013 | -27%         | 454 992 250        |

Table C1 above, reflects a deficit of R71.1 million against the budgeted surplus of R44.5 million which resulted in a variance of R5.5 million. The year to date (YTD) actual is showing a surplus of R50.1 million against the YTD budget of R44.5 million which resulted in a **favourable** variance of R5.5 million.

### 5.1.1. Revenue by source

The YTD actual for revenue is R406 million compared to the YTD budget of R321.9 million which translates to a variance of R84 million.

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

### 5.1.2. Operating Expenditure:

The YTD actual for operating expenditure is R355.9 million compared to the YTD budget of R277.4 million which translates to a variance of R78.4 million.

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

### 5.1.3. Capital Expenditure:

The YTD actual for capital expenditure is R83 million compared to the YTD budget of R113.7 million which translates to a variance of R30.7 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 Consolidated Monthly Budget Statement Summary - M03 September

| 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 |
| <b>R thousands</b>                                                   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>                                         |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates                                                       | -                | -                   | -                 | -                  | -                  | -                  | -                   |                 | -                  |
| Service charges                                                      | 502 857          | 473 915             | -                 | 41 535             | 119 677            | 118 479            | 1 199               | 1%              | 473 915            |
| Investment revenue                                                   | 10 841           | 11 605              | -                 | 2 528              | 4 394              | 2 901              | 1 493               | 51%             | -                  |
| Transfers and subsidies - Operational                                | 599 370          | 753 907             | -                 | 485                | 263 648            | 188 477            | 75 171              | 40%             | 11 605             |
| Other own revenue                                                    | 82 413           | 48 485              | -                 | 6 439              | 18 309             | 12 121             | 6 187               | 51%             | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>1 195 481</b> | <b>1 287 912</b>    | <b>-</b>          | <b>50 988</b>      | <b>406 028</b>     | <b>321 978</b>     | <b>84 050</b>       | <b>26%</b>      | <b>1 287 912</b>   |
| Employee costs                                                       | 494 451          | 409 846             | -                 | 41 987             | 154 308            | 102 462            | 51 847              |                 | 409 846            |
| Remuneration of Councilors                                           | 11 878           | 11 409              | -                 | 1 029              | 3 120              | 2 852              | 268                 |                 | 11 409             |
| Depreciation and amortisation                                        | 225 788          | 220 000             | -                 | 18 027             | 53 686             | 55 000             | (1 314)             |                 | 220 000            |
| Interest                                                             | 7 208            | 7 222               | -                 | 562                | 2 525              | 1 805              | 719                 |                 | 7 222              |
| Inventory consumed and bulk purchases                                | 143 547          | 128 408             | -                 | 1 503              | 24 508             | 32 102             | (7 594)             |                 | 128 408            |
| Transfers and subsidies                                              | 21 650           | 8 000               | -                 | -                  | -                  | 2 000              | (2 000)             | -100%           | 8 000              |
| Other expenditure                                                    | 636 962          | 324 871             | -                 | 59 079             | 117 754            | 81 218             | 36 536              | 45%             | 324 871            |
| <b>Total Expenditure</b>                                             | <b>1 541 484</b> | <b>1 109 757</b>    | <b>-</b>          | <b>122 187</b>     | <b>355 901</b>     | <b>277 439</b>     | <b>78 462</b>       | <b>28%</b>      | <b>1 109 757</b>   |
| <b>Surplus/(Deficit)</b>                                             | <b>(346 003)</b> | <b>178 155</b>      | <b>-</b>          | <b>(71 199)</b>    | <b>50 128</b>      | <b>44 539</b>      | <b>5 589</b>        | <b>13%</b>      | <b>178 155</b>     |
| Transfers and subsidies - capital (monetary)                         | 508 512          | 454 994             | -                 | 57 373             | 87 476             | 113 749            | (26 273)            | -23%            | 454 994            |
| Transfers and subsidies - capital (in-kind)                          | -                | -                   | -                 | -                  | -                  | -                  | -                   |                 | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>162 508</b>   | <b>633 150</b>      | <b>-</b>          | <b>(13 826)</b>    | <b>137 604</b>     | <b>158 287</b>     | <b>(20 684)</b>     | <b>-13%</b>     | <b>633 150</b>     |
| Share of surplus/ (deficit) of associate                             | -                | -                   | -                 | -                  | -                  | -                  | -                   |                 | -                  |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>162 508</b>   | <b>633 150</b>      | <b>-</b>          | <b>(13 826)</b>    | <b>137 604</b>     | <b>158 287</b>     | <b>(20 684)</b>     | <b>-13%</b>     | <b>633 150</b>     |
| <b>Capital expenditure &amp; funds sources</b>                       |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>                                           | <b>8 426 057</b> | <b>454 992</b>      | <b>-</b>          | <b>49 865</b>      | <b>83 040</b>      | <b>113 748</b>     | <b>(30 708)</b>     | <b>-27%</b>     | <b>454 992</b>     |
| Capital transfers recognised                                         | 681 240          | 454 992             | -                 | 48 898             | 79 326             | 113 748            | (34 422)            | -30%            | 454 992            |
| Borrowing                                                            | -                | -                   | -                 | -                  | -                  | -                  | -                   |                 | -                  |
| Internally generated funds                                           | 7 744 817        | -                   | -                 | 968                | 3 714              | -                  | 3 714               | #DIV/0!         | -                  |
| <b>Total sources of capital funds</b>                                | <b>8 426 057</b> | <b>454 992</b>      | <b>-</b>          | <b>49 865</b>      | <b>83 040</b>      | <b>113 748</b>     | <b>(30 708)</b>     | <b>-27%</b>     | <b>454 992</b>     |
| <b>Financial position</b>                                            |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets                                                 | 337 443          | 1 016 449           | -                 |                    | 365 969            |                    |                     |                 | 1 016 449          |
| Total non current assets                                             | 3 642 417        | 3 741 640           | -                 |                    | 3 924 541          |                    |                     |                 | 3 741 640          |
| Total current liabilities                                            | 975 061          | 880 432             | -                 |                    | 878 551            |                    |                     |                 | 880 432            |
| Total non current liabilities                                        | 52 837           | 242 849             | -                 |                    | 52 349             |                    |                     |                 | 242 849            |
| Community wealth/Equity                                              | 2 789 439        | 3 634 808           | -                 |                    | 3 203 393          |                    |                     |                 | 3 634 808          |
| <b>Cash flows</b>                                                    |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                       | 8 062 066        | 892 187             | -                 | 77 605             | 1 307 688          | 92 780             | (1 214 908)         | -1309%          | 892 187            |
| Net cash from (used) investing                                       | 602 959          | (526 577)           | -                 | (7 363)            | (7 363)            | 129 808            | 137 172             | 106%            | #REF!              |
| Net cash from (used) financing                                       | -                | -                   | -                 | -                  | -                  | -                  | -                   |                 | -                  |
| <b>Cash/cash equivalents at the month/year end</b>                   | <b>8 665 025</b> | <b>407 339</b>      | <b>-</b>          | <b>70 242</b>      | <b>1 300 324</b>   | <b>264 316</b>     | <b>(1 036 008)</b>  | <b>-392%</b>    | <b>#REF!</b>       |
| <b>Debtors &amp; creditors analysis</b>                              | <b>0-30 Days</b> | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>                                          |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source                                               | 54 318           | 38 252              | 40 385            | 29 888             | 27 169             | 30 723             | 151 196             | 829 246         | 1 201 177          |
| <b>Creditors Age Analysis</b>                                        |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors                                                      | 26 347           | 11 878              | 13 147            | 106 878            | 25 409             | 22 453             | 13 349              | 260 105         | 479 567            |

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 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

| 2021/22 - Table 04 Consolidated Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - 30 September |     |                 |                     |                 |                |               |               |              |                |                    |
|---------------------------------------------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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             | -               | 31 810         | 91 260        | 90 308        | 952          | 1%             | 361 232            |
| Service charges - Waste Water Management                                                                                  |     | 111 917         | 112 683             | -               | 9 725          | 28 417        | 28 171        | 247          | 1%             | 112 683            |
| Service charges - Waste management                                                                                        |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Sale of Goods and Rendering of Services                                                                                   |     | 2 218           | -                   | -               | 5              | 295           | -             | 295          | #DIV/0!        | -                  |
| Agency services                                                                                                           |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Interest                                                                                                                  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Interest earned from Receivables                                                                                          |     | 56 741          | 37 768              | -               | 5 465          | 16 618        | 9 442         | 7 176        | 76%            | 37 768             |
| Interest from Current and Non Current Assets                                                                              |     | 10 841          | 11 605              | -               | 2 528          | 4 394         | 2 901         | 1 493        | 51%            | 11 605             |
| Dividends                                                                                                                 |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Rent on Land                                                                                                              |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Rental from Fixed Assets                                                                                                  |     | 2 286           | 2 264               | -               | 850            | 854           | 566           | 288          | 51%            | 2 264              |
| Licence and permits                                                                                                       |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Operational Revenue                                                                                                       |     | 15 805          | 8 453               | -               | 119            | 543           | 2 113         | (1 571)      | -74%           | 8 453              |
| Non-Exchange Revenue                                                                                                      |     |                 |                     |                 |                |               |               |              |                |                    |
| Property rates                                                                                                            |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Surcharges and Taxes                                                                                                      |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Fines, penalties and forfeits                                                                                             |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Licence and permits                                                                                                       |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Transfers and subsidies - Operational                                                                                     |     | 599 370         | 753 907             | -               | 485            | 263 648       | 188 477       | 75 171       | 40%            | 753 907            |
| Interest                                                                                                                  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Fuel Levy                                                                                                                 |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Operational Revenue                                                                                                       |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Gains on disposal of Assets                                                                                               |     | 3 763           | -                   | -               | -              | -             | -             | -            |                | -                  |
| Other Gains                                                                                                               |     | 1 600           | -                   | -               | -              | -             | -             | -            |                | -                  |
| Discontinued Operations                                                                                                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Total Revenue (excluding capital transfers and contributions)                                                             |     | 1 195 481       | 1 287 912           | -               | 50 988         | 406 028       | 321 978       | 84 050       | 26%            | 1 287 912          |

### 5.3.1. Revenue by Source

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

#### 5.3.1.1. Service Charges-Water

The actual revenue billed from Service charges - Water amounted to R91.2 million compared with the year-to-date budget of R90.3 million which resulted in a **favorable** variance of R952 thousand.

The revenue is generated from water sales and the actual figure is favourable at the end of the first quarter, as a result of the decrease in the value from correction of incorrect readings.

#### 5.3.1.2. Service charges-sanitation

The actual revenue billed from Service charges - Sanitation amounted to R28.4 million compared with the year-to-date budget of R28.1 million which resulted in the **favorable** variance of R247 thousand.

The revenue is generated from sanitation sales and the actual figure is favourable at the end of the first quarter, as a result of the decrease in the value from correction of incorrect readings.

#### 5.3.1.3. Rental of facilities

Revenue from rental of facilities amounted to R854 thousand compared with the year-to-date budget of R566 thousand which resulted in the **favourable** variance of 288 thousand.

The variance is as a result of billing of rental income for BTS service providers billed in the month of September 2023.

#### 5.3.1.4. Interest earned-external investments

Interest earned on external investments amounted to R4.3 million compared with the year-to-date budget of R2.9 million, resulting in a **favourable** variance of R1.4 million.

The variance is due to investment at high interest earning competitive rates, over a longer period.

#### 5.3.1.5. Interest earned-outstanding debtors

Interest earned on outstanding debtors amounts to R16.6 million compared with the year-to-date budget of R9.4 million, resulting in a **favourable** variance of R7.1 million.

The debt book is increasing month on month hence whilst the collections are not increasing which contributes to the growth in the interest amount that is raised on a monthly basis.

#### 5.3.1.6. Transfers and subsidies

Transfers and subsidies recognised operational amounted to R263.6 million compared with the year to-date budget of R188.4 million, resulting in a **favourable** variance of R75.1 million.

The variance is a result of the first trench of Equitable Share which was received in July 2023 and is expected to be utilised for operations for the next four months. The year-to-date budget amount reflects the anticipated distribution of the equitable share to align with anticipated expenditure throughout the year.

#### 5.3.1.7. Other revenue

This income is composed of all the internally generated income except the service charges, the rental of facilities and the interest income. The year-to-date performance on Other Revenue amounted to R543 thousand compared with the year-to-date budget of R2.1 million, resulting in an **unfavourable** variance of R1.5 million.

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

## 5.4 FINANCIAL PERFORMANCE - EXPENDITURE BY TYPE

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

DC21 Ugu - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

| Description                     | Ref | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              |                |                    |
|---------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                 |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                     |     |                 |                     |                 |                |               |               |              |                |                    |
| Expenditure By Type             |     |                 |                     |                 |                |               |               |              |                |                    |
| Employee related costs          |     | 494 451         | 409 846             | -               | 41 987         | 154 308       | 102 462       | 51 847       | 51%            | 409 846            |
| Remuneration of councillors     |     | 11 878          | 11 409              | -               | 1 029          | 3 120         | 2 852         | 268          | 9%             | 11 409             |
| Bulk purchases - electricity    |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Inventory consumed              |     | 143 547         | 128 408             | -               | 1 503          | 24 508        | 32 102        | (7 594)      | -24%           | 128 408            |
| Debt impairment                 |     | -               | 74 453              | -               | 18 611         | 18 611        | 18 613        | (2)          | 0%             | 74 453             |
| Depreciation and amortisation   |     | 225 788         | 220 000             | -               | 18 027         | 53 686        | 55 000        | (1 314)      | -2%            | 220 000            |
| Interest                        |     | 7 208           | 7 222               | -               | 562            | 2 525         | 1 805         | 719          | 40%            | 7 222              |
| Contracted services             |     | 304 489         | 138 443             | -               | 16 500         | 27 422        | 34 611        | (7 189)      | -21%           | 138 443            |
| Transfers and subsidies         |     | 21 650          | 8 000               | -               | -              | -             | 2 000         | (2 000)      | -100%          | 8 000              |
| Irrecoverable debts written off |     | 105 260         | -                   | -               | 6 347          | 6 809         | -             | 6 809        | #DIV/0!        | -                  |
| Operational costs               |     | 218 971         | 111 976             | -               | 17 621         | 64 910        | 27 994        | 36 916       | 132%           | 111 976            |
| Losses on Disposal of Assets    |     | 8 234           | -                   | -               | -              | -             | -             | -            |                | -                  |
| Other Losses                    |     | 8               | -                   | -               | -              | 1             | -             | 1            | #DIV/0!        | -                  |
| Total Expenditure               |     | 1 541 484       | 1 109 757           | -               | 122 187        | 355 901       | 277 439       | 78 462       | 28%            | 1 109 757          |

### 5.4.1. Employee related costs

The expenditure on the employee costs amounted to R154.3 million compared with the year-to-date budget of R102.4 million, resulting in an unfavorable variance of R51.8 million.

The variance is as a result of the municipality's back pay of reinstated Staff, Overtime payable to essential services Staff as well as Acting Allowances.

### 5.4.2. Remuneration of councillors

The actual expenditure for the councilor's allowances amounted to R3.1 million compared with the year-to-date budget of R2.8 million, resulting in an **unfavorable** variance of R268 thousand.

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

### 5.4.3. Debt Impairment

The actual expenditure on debt impairment amounted to R18.6 million compared with the budget of R18.6 million, which is in line with the budgeted amount.

### 5.4.4. Depreciation and asset impairment

The actual expenditure on the depreciation and asset impairment amounted to R53.6 million compared with the budget of R55 million, resulting in a favorable variance of R1.3 million.

The actual amount is lower owing to reassessed useful lives as at year end thus leading to a favorable variance. As at 30 September 2023 there had not been significant completed projects/assets to add onto the depreciation.

#### **5.4.5. Inventory consumed**

The actual expenditure for inventory consumed amounted to R24.5 million compared with the year-to-date budget of R32.1 million, resulting in a favorable variance of R7.5 million.

This is owing to cost containment measures that has been implemented by management.

#### **5.4.6. Contracted Services**

The expenditure for Contracted services amounted to R27.4 million, compared with a year-to-date budget of R34.6 million resulting in a favorable variance of R7.1 million.

This is owing to cost containment measures that has been implemented by management.

#### **5.4.7. Transfers and subsidies**

The expenditure for Transfers and subsidies amounted to R0, compared with a year-to-date budget of R2 million resulting in a favorable variance of R2 million.

The invoice was received, but not yet paid as a result of the financial challenges that are faced by the municipality.

#### **5.4.8 Irrecoverable debts written off**

The expenditure for Irrecoverable debts written off amounted to R6.8 million.

The variance is as a result of waver interest and amnesty on residential properties. This was not budgeted for as there was no indication of how much was to be expected and whether the amnesty program is to proceed or not. This will be rectified at adjustment budget.

#### **5.4.9. Other operating expenditure**

The expenditure on other operation expenditure amounted to R64.9 million compared with the year-to-date budget of R27.9 million resulting in an unfavorable variance of R36.9 million.

This is owing to the increased electricity bill which was not commensurate to the year-to-date projections.

The other portion of the variance is as a result of fuel price increase in the country, it has resulted to drastic increase in our fuel expenditure.

## 5.5 DEBTORS AGE ANALYSIS

| AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS |                       |                       |                       |                       |                       |                       |                        |                          |
|---------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|--------------------------|
| AS AT 30 SEPTEMBER 2023                     |                       |                       |                       |                       |                       |                       |                        |                          |
| CUSTOMER TYPE                               | 0-30                  | 31-60                 | 61-90                 | 91-120                | 121-150               | 151-180               | 181+                   | Balance                  |
| Business                                    | R14 981 404.51        | R7 008 572.60         | R10 268 556.64        | R5 039 779.06         | R5 199 952.47         | R4 988 738.13         | R132 420 399.52        | R179 907 402.93          |
| Intergovernmental debt                      | R5 718 500.62         | R2 408 976.97         | R1 706 028.13         | R1 072 298.97         | R858 508.17           | R732 228.58           | R11 088 562.99         | R23 585 104.43           |
| Private Individual                          | R34 352 348.96        | R29 405 312.48        | R28 548 400.66        | R23 714 917.90        | R22 418 327.87        | R25 275 145.51        | R843 056 730.92        | R1 006 771 184.30        |
| Ugu District Municipality                   | -R724 606.45          | -R223 511.73          | -R11 878.12           | -R33 839.52           | -R43 608.43           | -R5 828.53            | -R244 240.77           | -R1 287 513.55           |
| Total                                       | <b>R54 327 647.64</b> | <b>R38 599 350.33</b> | <b>R40 511 107.30</b> | <b>R29 793 156.41</b> | <b>R28 433 180.08</b> | <b>R30 990 283.69</b> | <b>R986 321 452.66</b> | <b>R1 208 976 178.12</b> |

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

The collections for the current financial year are still affected by the 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.

We are currently in a process of allocating work to the Debt Collectors who will assist with collections on debtors that have debt that is over 120 days.

| INTERGOVERNMENTAL AGE ANALYSIS |                     |                     |                     |                     |                   |                   |                      |                      |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|----------------------|----------------------|
| AS AT 30 SEPTEMBER 2023        |                     |                     |                     |                     |                   |                   |                      |                      |
| Account Category               | 0-30                | 31-60               | 61-90               | 91-120              | 121-150           | 151-180           | 181+                 | Balance              |
| Dept of Education              | 4 344.33            | 5 466.60            | 5 846.88            | 37 987.38           | 3 728.74          | 2 447.33          | 40 122.46            | 99 943.72            |
| Dept of Education(Section 20)  | 17 080.54           | 13 233.93           | 14 773.02           | 2 135.63            | 2 112.75          | -                 | 0.00                 | 49 335.87            |
| Dept of Education(Section 21)  | 761 622.87          | 468 160.88          | 512 520.63          | 455 112.37          | 460 565.07        | 401 092.49        | 4 092 358.12         | 7 151 432.43         |
| Dept of Health                 | 813 958.95          | 121 522.01          | 103 822.93          | 94 335.26           | 55 836.13         | 97 154.69         | 20 817.21            | 1 265 812.76         |
| Dept of Higher Education and   | 403 566.84          | 220 065.52          | 467.14              | -                   | -                 | -                 | 313.72               | 622 851.50           |
| Dept of Human Settlement       | 5 806.33            | 5 825.49            | 5 796.10            | 4 980.85            | 5 125.51          | 4 868.43          | 169 140.85           | 201 543.56           |
| Dept of Public Works National  | 666 434.35          | 504 893.64          | 342 122.10          | 105 232.20          | 90 332.52         | 86 847.57         | 2 038 130.77         | 3 833 993.15         |
| Dept of Public Works Provincia | 3 016.29            | 2 072.20            | 1 695.64            | 1 372.10            | 1 368.27          | 1 364.45          | 142 151.64           | 153 040.59           |
| Dept of Social Development     | 28 627.97           | 28 214.30           | 1 819.11            | 22 885.29           | 1 325.35          | 1 322.57          | 127 759.36           | 211 953.95           |
| Dept of Sports and Recreation  | 1 302.63            | 18.69               | -                   | -                   | -                 | -                 | 5 499.13             | 4 177.81             |
| Dept of Transport              | 128 004.57          | 21 249.55           | 13 367.51           | 58 881.79           | 6 194.58          | 5 713.72          | 131 072.51           | 246 720.65           |
| Eskom                          | 35 397.57           | 39 106.52           | 38 148.65           | 30 264.78           | 26 425.33         | 29 064.73         | 1 464 403.15         | 1 662 810.73         |
| Harry Gwala District Municipal | 406 911.54          | 441 950.26          | 450 533.16          | 313 375.81          | 76 485.82         | 11 097.35         | 0.00                 | 1 700 353.94         |
| National Youth Development     | -                   | -                   | -                   | 4 343.13            | -                 | -                 | 0.00                 | 4 343.13             |
| Ray Nkonyeni Municipality      | 1 022 966.16        | 339 122.33          | 187 890.73          | 17 655.81           | 102 437.48        | 34 925.87         | 1 603 335.49         | 3 273 022.25         |
| South African Post Office      | 49 207.42           | 1 737.21            | 422.76              | 401.08              | 504.83            | 397.78            | 2 388.72             | 50 282.36            |
| Telkom SA                      | 12 724.25           | 5 690.83            | 4 448.08            | 6 561.18            | 5 069.67          | 4 932.97          | 35 702.36            | 75 129.34            |
| Transnet                       | 266 148.32          | 69 852.71           | 71 552.92           | 75 409.46           | 52 666.52         | 54 613.72         | 1 668 906.70         | 2 259 150.35         |
| Umdoni Local Municipality      | 1 039 917.19        | 95 072.64           | 3 304.40            | 2 378.56            | 32 033.84         | 4 088.46          | 241 778.56           | 862 771.93           |
| Umuziwabantu Municipality      | 50 970.12           | 25 221.66           | 53 219.13           | -                   | -                 | -                 | 149 122.16           | 126 149.51           |
| Umkhumbi Municipality          | 492.38              | 500.00              | 1 649.78            | 747.75              | 363.44            | 473.37            | 4 600.91             | 374.19               |
| Grand Total                    | <b>5 718 500.62</b> | <b>2 408 976.97</b> | <b>1 706 028.13</b> | <b>1 072 298.97</b> | <b>858 508.17</b> | <b>732 228.58</b> | <b>11 088 562.99</b> | <b>23 585 104.43</b> |

## 5.6 Creditors Analysis

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

| 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    | 8 373               | –            | 10 444       | 26 208        | 3 109          | –              | –                 | 152 425     | 200 558 | 223 008                                   |
| PAYE deductions                         | 0300    | –                   | –            | –            | –             | –              | –              | –                 | –           | –       | –                                         |
| VAT (output less input)                 | 0400    | –                   | –            | –            | –             | –              | –              | –                 | –           | –       | –                                         |
| Pensions / Retirement deductions        | 0500    | –                   | –            | –            | –             | –              | –              | –                 | –           | –       | –                                         |
| Loan repayments                         | 0600    | –                   | –            | –            | 238           | 88             | –              | –                 | –           | 326     | 894                                       |
| Trade Creditors                         | 0700    | 12 723              | 10 104       | 2 703        | 75 489        | 19 849         | 21 391         | 11 294            | 62 929      | 216 481 | 298 477                                   |
| Auditor General                         | 0800    | 636                 | –            | –            | –             | –              | –              | 21                | –           | 657     | 1 182                                     |
| Other                                   | 0900    | 3 616               | 1 775        | –            | 4 943         | 2 364          | 1 062          | 2 035             | 44 751      | 60 544  | 60 118                                    |
| Total By Customer Type                  | 1000    | 25 347              | 11 878       | 13 147       | 106 878       | 25 409         | 22 453         | 13 349            | 260 105     | 478 567 | 583 679                                   |

The municipality is unable to pay its creditors with 30 days due to financial difficulties. There exists a payment arrangement with 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 are being implemented to reduce further commitments being made and ultimately increasing the creditors book.

## 5.7 CAPITAL EXPENDITURE

| UGU DISTRICT MUNICIPALITY                                                            |                        |                      |                       |                       |                       |                        |
|--------------------------------------------------------------------------------------|------------------------|----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| CAPITAL BUDGET: 30 SEPTEMBER 2023                                                    |                        |                      |                       |                       |                       |                        |
| PROJECT NAME                                                                         | ORIGINAL BUDGET        | JULY ACTUALS         | AUG ACTUALS           | SEPT ACTUALS          | YTD ACTUALS           | YTD BUDGET             |
| INTERNAL CAPEX                                                                       |                        |                      |                       |                       |                       |                        |
| Number of Ugu sites Implemented in line with the Long-Term Office Accommodation Plan | R0.00                  | R0.00                | R2 080 473.89         | R967 523.35           | R3 047 997.24         | R0.00                  |
| Number of ICT Facilities and Infrastructure Resource projects commissioned.          | R0.00                  | R0.00                | R291 913.32           | R0.00                 | R291 913.32           | R0.00                  |
| M&E replacement                                                                      | R0.00                  | R374 139.85          | R0.00                 | R0.00                 | R374 139.85           | R0.00                  |
| <b>TOTAL INTERNAL CAPEX</b>                                                          | <b>R0.00</b>           | <b>R374 139.85</b>   | <b>R2 372 387.21</b>  | <b>R967 523.35</b>    | <b>R3 714 050.41</b>  | <b>R0.00</b>           |
|                                                                                      |                        |                      |                       |                       |                       |                        |
| PROJECT NAME                                                                         | ORIGINAL BUDGET        | JULY ACTUALS         | AUG ACTUALS           | SEPT ACTUALS          | YTD ACTUALS           | YTD BUDGET             |
| MIG                                                                                  |                        |                      |                       |                       |                       |                        |
| Harding Weza Regional Bulk Water Supply(Dam)                                         | R3 000 000.00          | R0.00                | R0.00                 | R0.00                 | R0.00                 | R750 000.00            |
| Umzimkhulu Bulk Water Augmentation scheme                                            | R13 116 801.00         | R0.00                | R332 140.71           | R1 331 794.76         | R1 663 935.47         | R3 279 200.25          |
| Msikaba and Surrounds Water Supply Scheme                                            | R12 950 000.00         | R0.00                | R7 242 091.59         | R4 209 854.87         | R11 451 946.46        | R3 237 500.00          |
| Vulamehlo Cross-Border Water Scheme                                                  | R23 000 000.00         | R0.00                | R0.00                 | R2 293 968.48         | R2 293 968.48         | R5 750 000.00          |
| KwaLembe Bulk Water Extension                                                        | R15 000 000.00         | R0.00                | R0.00                 | R307 864.39           | R307 864.39           | R3 750 000.00          |
| KwaLembe Bulk Water Extension                                                        | R13 617 549.00         | R1 726 945.65        | R0.00                 | R726 945.65           | R2 453 891.30         | R3 404 387.25          |
| Malangeni Low Cost Housing Project                                                   | R34 000 000.00         | R0.00                | R5 969 839.00         | R5 200 357.84         | R11 170 196.84        | R8 500 000.00          |
| Masinenge/uVongo Sanitation Project                                                  | R10 500 000.00         | R0.00                | R0.00                 | R0.00                 | R0.00                 | R2 625 000.00          |
| Margate Sewer Pipeline Replacement                                                   | R4 480 000.00          | R0.00                | R4 381 336.47         | R0.00                 | R4 381 336.47         | R1 120 000.00          |
| Margate Sewer Pipeline Replacement                                                   | R18 000 000.00         | R0.00                | R3 569 820.65         | R8 023 955.27         | R11 593 775.92        | R4 500 000.00          |
| Bhobhoyi / Mkholombe Sanitation                                                      | R22 900 000.00         | R0.00                | R1 553 924.00         | R849 578.00           | R2 403 502.00         | R5 725 000.00          |
| Park Rynie Sanitation                                                                | R15 500 000.00         | R0.00                | R694 486.36           | R1 281 199.67         | R1 975 686.03         | R3 875 000.00          |
| Mabheleni East Water Project                                                         | R14 482 850.00         | R0.00                | R0.00                 | R295 000.00           | R295 000.00           | R3 620 712.50          |
| Mabheleni East Water Project                                                         | R14 520 850.00         | R0.00                | R603 200.00           | R1 670 989.91         | R2 274 189.91         | R3 630 212.50          |
| KWAMGAI AND SURROUNDS WATWER                                                         | R4 770 000.00          | R0.00                | R0.00                 | R0.00                 | R0.00                 | R1 192 500.00          |
| <b>TOTAL MIG</b>                                                                     | <b>R219 838 050.00</b> | <b>R1 726 945.65</b> | <b>R24 346 838.78</b> | <b>R26 191 508.84</b> | <b>R52 265 293.27</b> | <b>R54 959 512.50</b>  |
|                                                                                      |                        |                      |                       |                       |                       |                        |
| PROJECT NAME                                                                         | ORIGINAL BUDGET        | JULY ACTUALS         | AUG ACTUALS           | SEPT ACTUALS          | YTD ACTUALS           | YTD BUDGET             |
| MUNICIPAL DISASTER RECOVERY GRANT                                                    | R85 156 200.00         | R0.00                | R0.00                 | R0.00                 | R0.00                 | R21 289 050.00         |
| <b>TOTAL MUNICIPAL DISASTER RECOVERY GRANT</b>                                       | <b>R85 156 200.00</b>  | <b>R0.00</b>         | <b>R0.00</b>          | <b>R0.00</b>          | <b>R0.00</b>          | <b>R21 289 050.00</b>  |
|                                                                                      |                        |                      |                       |                       |                       |                        |
| PROJECT NAME                                                                         | ORIGINAL BUDGET        | JULY ACTUALS         | AUG ACTUALS           | SEPT ACTUALS          | YTD ACTUALS           | YTD BUDGET             |
| WSIG                                                                                 | R150 000 000.00        | R0.00                | R4 354 646.19         | R22 706 083.41        | R27 060 729.60        | R37 500 000.00         |
| <b>TOTAL WSIG</b>                                                                    | <b>R150 000 000.00</b> | <b>R0.00</b>         | <b>R4 354 646.19</b>  | <b>R22 706 083.41</b> | <b>R27 060 729.60</b> | <b>R37 500 000.00</b>  |
|                                                                                      |                        |                      |                       |                       |                       |                        |
| <b>TOTAL CAPITAL EXPENDITURE</b>                                                     | <b>R454 994 250.00</b> | <b>R2 101 085.50</b> | <b>R31 073 872.18</b> | <b>R49 865 115.60</b> | <b>R83 040 073.28</b> | <b>R113 748 562.50</b> |

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 R83 million relating to **MIG and WSIG**, against the year-to-date budget of R113.7 million, resulting in an unfavorable variance of R30.7 million.

Internally funded Capital Project are not budgeted for, this will be rectified in the Adjustments Budget and the expenditure relates to the finalization of the Oslo Beach building. The other portion relates to emergency work for sewer which is the environment risk and non-compliance for the municipality if not attended to.

## 5.7 INVESTMENT PORTFOLIO

| UGU DISTRICT MUNICIPALITY              |                                          |                            |               |                                     |                                  |                                 |                               |                                  |                                      |
|----------------------------------------|------------------------------------------|----------------------------|---------------|-------------------------------------|----------------------------------|---------------------------------|-------------------------------|----------------------------------|--------------------------------------|
| INVESTMENT REGISTER: 30 SEPTEMBER 2023 |                                          |                            |               |                                     |                                  |                                 |                               |                                  |                                      |
| NO                                     | BANK NAME                                | ACCOUNT NUMBER             | ACCOUNT TYPE  | CLOSING<br>BALANCE - 31<br>AUG 2023 | MONTHLY<br>CAPITAL<br>INVESTMENT | MONTHLY<br>CAPITAL<br>WITHDRAWN | MONTHLY<br>INTEREST<br>EARNED | MONTHLY<br>INTEREST<br>WITHDRAWN | CLOSING<br>BALANCE - 30<br>SEPT 2023 |
| 1                                      | FNB                                      | 74761972882                | CAPITAL       | R5 000 000.00                       |                                  | -R5 000 000.00                  |                               |                                  | R0.00                                |
|                                        |                                          |                            | INT ACC-8.89% | R73 068.49                          |                                  |                                 |                               | -R73 068.49                      | R0.00                                |
| 2                                      | FNB CALL                                 | 62228266335                | CAPITAL       | R146 175.42                         |                                  |                                 |                               |                                  | R146 175.42                          |
|                                        |                                          |                            | INT -         | R1 958.51                           |                                  |                                 | R974.04                       |                                  | R2 932.55                            |
| 3                                      | NEDBANK                                  | 7648552728                 | CAPITAL       | R10 000 000.00                      |                                  | -R10 000 000.00                 |                               |                                  | R0.00                                |
|                                        |                                          |                            | INT ACC-9%    | R147 945.21                         |                                  |                                 |                               | -R147 945.21                     | R0.00                                |
| 4                                      | STANDARD MIG CALL                        | 058905324-041              | MIG CALL STD  | R19 353 065.37                      | R12 440 000.00                   | -R31 754 715.48                 |                               |                                  | R38 349.89                           |
|                                        |                                          |                            | INT-4.80%     | R125 938.58                         |                                  |                                 | R196 624.43                   | -R322 563.01                     | R0.00                                |
| 5                                      | STANDARD                                 | 058905324-045              | CAPITAL       | R15 000 000.00                      |                                  | -R15 000 000.00                 |                               |                                  | R0.00                                |
|                                        |                                          |                            | INT-9.20%     | R226 849.32                         |                                  |                                 |                               | -R226 849.32                     | R0.00                                |
| 6                                      | ABSA INVEST                              | 2081188843 +<br>2081187889 | CAPITAL       | R60 000 000.00                      |                                  | -R5 000 000.00                  |                               |                                  | R55 000 000.00                       |
|                                        |                                          |                            | INT-9.53%     | R1 634 547.95                       |                                  |                                 | R1 161 616.44                 | -R1 634 547.95                   | R1 161 616.44                        |
| 7                                      | STD CALL                                 | 058905324-042              | CAPITAL       | R2 213.71                           |                                  |                                 |                               |                                  | R2 213.71                            |
|                                        |                                          |                            | INT-9.20%     | R0.00                               |                                  |                                 | R140.10                       |                                  | R140.10                              |
|                                        |                                          |                            | TOTAL         | R111 711 762.56                     | R12 440 000.00                   | -R66 754 715.48                 | R1 359 355.01                 | -R2 404 973.98                   | R56 351 428.11                       |
| 8                                      | Interest on other positive bank balances |                            |               |                                     |                                  |                                 | R1 168 766.99                 |                                  |                                      |
|                                        |                                          |                            |               |                                     |                                  |                                 | R2 528 122.00                 |                                  |                                      |

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 with the ordinary bank account.

## 5.8 TRANSFERS AND GRANTS RECEIPTS

| UGU DISTRICT MUNICIPALITY         |                                                                           |                           |                           |                        |                            |                                  |                    |                 |
|-----------------------------------|---------------------------------------------------------------------------|---------------------------|---------------------------|------------------------|----------------------------|----------------------------------|--------------------|-----------------|
| GRANTS REGISTER 30 SEPTEMBER 2023 |                                                                           |                           |                           |                        |                            |                                  |                    |                 |
| NO.                               | DETAILS                                                                   | BALANCE AS AT 1 JULY 2023 | TOTAL INCOME 30 SEPT 2023 | TOTAL EXP 30 SEPT 2023 | BALANCE AS AT 30 SEPT 2023 | TOTAL % SPENT AS AT 30 SEPT 2023 | RESPONSIBLE PERSON | FUNDER/ SPONSOR |
| A1                                | Finance Management Grant                                                  | R0.00                     | -R1 950 000.00            | R208 037.03            | -R1 741 962.97             | 10.67%                           | GM: TR             | DPLG            |
| A2                                | Rural Transport Services                                                  | R0.00                     | R0.00                     | R0.00                  | R0.00                      | 0.00%                            | GM: TR             | DTRANSPORT      |
| A3                                | Expanded Public Works Programme                                           | R0.00                     | -R955 000.00              | R742 713.70            | -R212 286.30               | 77.77%                           | OMM                | PUBLIC WORKS    |
| A4                                | Water Services Infrastructure Grant                                       | R0.00                     | -R60 000 000.00           | R29 900 913.68         | -R30 099 086.32            | 49.83%                           | GM: WS             | DPLG            |
| A5                                | Development Planning Shared Services                                      | R0.00                     | R0.00                     | R0.00                  | R0.00                      | 0.00%                            | OMM                | COGTA           |
| A6                                | Shared Legal Services Grant                                               | -R1 000 000.00            | R0.00                     | R0.00                  | -R1 000 000.00             | 0.00%                            | OMM                | COGTA           |
| A7                                | AWIP - St Helen's Rock Water Abstraction Pump System, Replacement, Refurb | R0.00                     | R0.00                     | R0.00                  | R0.00                      | 0.00%                            | GM: WS             | COGTA           |
| A8                                | Municipal Disaster Response Grant                                         | R0.00                     | R0.00                     | R0.00                  | R0.00                      | 0.00%                            | GM: WS/CS          | DPLG            |
| A9                                | Ugu Transformative River Management Programme                             | -R70 888.32               | R0.00                     | R49 250.00             | -R21 638.32                | 69.48%                           | GM: IED            | EDTEA           |
| A10                               | Water Acceleration - Water Refurbishment Umtamvuna System                 | -R302 175.97              | R0.00                     | R0.00                  | -R302 175.97               | 0.00%                            | GM: WS             | COGTA           |
| A12                               | Mig Projects                                                              | R0.00                     | -R95 000 000.00           | R57 574 963.33         | -R37 425 036.67            | 60.61%                           | GM: WS             | DPLG            |
| A13                               | Equitable Shares                                                          | R0.00                     | -R262 535 000.00          | R157 520 750.01        | -R105 014 249.99           | 60.00%                           | GM: TR             | DPLG            |
|                                   | Total Unspent Grants /Subsidies                                           | -R1 373 064.29            | -R420 440 000.00          | R245 996 627.75        | -R175 816 436.54           |                                  |                    |                 |

### 5.8.1. Transfers and Grants Receipts

The total grants received for financial year to-date amounted to R420 440 000 as per the Table/ Schedule above, and the expenditure to-date is R245 996 627.75 which is 58.51%.

### 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 R208 037.03. The spending of the Grant is 10.67%

#### 5.8.3.2. Municipal Infrastructure Grant (MIG)

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

The gazetted amount is R290 379 000, and as at the end of July an amount of R95 000 000 had been received and R57 574 963.33 was spent in September. The spending of the Grant is 60.61%

#### 5.8.3.3. Water Services Infrastructure Grant (WSIG)

The gazetted amount is R 150 000 000 and as at the end of August the total amount of R60 000 000 had been received and R29 900 913.68 was spent in August. The spending of the Grant is 49.83%

#### 5.8.3.4. Other grants

The gazette allocations for 2023/2024 are as follows:

- Expanded Public Works Programme gazetted amount R 3 819 000 and the expenditure as of 30 September is R742 713.70. We have received R955 000 from National Treasury. The spending of the Grant is 77.77%
- Rural Roads Asset Management Systems Grant gazetted amount R2 859 000 and the Expenditure as of 30 September is R0, we haven't received any monies from National Treasury in September. There is no expenditure incurred as yet. The spending of the Grant is 0%

#### 5.8.3.5 Municipal Disaster Recovery Grant

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

The gazetted amount is R129 775 000, there is no allocation that is received by the municipality as at 30 September 2023, the expenditure to date is R0 as well as the percentage is 0%.

## 5.9 SALARIES EXPENDITURE DETAILS

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

| Summary of Employee and Councillor remuneration             | Ref | 2022/23         | Original Budget | Adjusted Budget | Monthly actual | Budget Year 2023/24 |                |                |                | Full Year Forecast |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------|---------------------|----------------|----------------|----------------|--------------------|
|                                                             |     | Audited Outcome |                 |                 |                | YearTD actual       | YearTD budget  | YTD variance   | YTD variance % |                    |
| R thousands                                                 |     | A               | B               | C               |                |                     |                |                |                | D                  |
| <b>Councillors (Political Office Bearers plus Other)</b>    | 1   |                 |                 |                 |                |                     |                |                |                |                    |
| Basic Salaries and Wages                                    |     | 8 796           | 8 058           | —               | 765            | 2 307               | 2 015          | 293            | 15%            | 8 058              |
| Pension and UIF Contributions                               |     | —               | —               | —               | —              | —                   | —              | —              | —              | —                  |
| Medical Aid Contributions                                   |     | —               | —               | —               | —              | —                   | —              | —              | —              | —                  |
| Motor Vehicle Allowance                                     |     | —               | 416             | —               | —              | —                   | 104            | (104)          | -100%          | 416                |
| Cellphone Allowance                                         |     | —               | 742             | —               | 4              | 11                  | 186            | (174)          | -94%           | 742                |
| Housing Allowances                                          |     | —               | —               | —               | —              | —                   | —              | —              | —              | —                  |
| Other benefits and allowances                               |     | 3 081           | 2 192           | —               | 260            | 802                 | 548            | 254            | 46%            | 2 192              |
| <b>Sub Total - Councillors</b>                              |     | <b>11 878</b>   | <b>11 409</b>   | <b>—</b>        | <b>1 029</b>   | <b>3 120</b>        | <b>2 852</b>   | <b>268</b>     | <b>9%</b>      | <b>11 409</b>      |
| <b>% increase</b>                                           | 4   |                 | <b>-3.9%</b>    |                 |                |                     |                |                |                | <b>-3.9%</b>       |
| <b>Senior Managers of the Municipality</b>                  | 3   |                 |                 |                 |                |                     |                |                |                |                    |
| Basic Salaries and Wages                                    |     | —               | 5 162           | —               | 11             | 25                  | 1 291          | (1 266)        | -98%           | 5 162              |
| Pension and UIF Contributions                               |     | —               | —               | —               | 2              | 3                   | —              | 3              | #DIV/0!        | —                  |
| Medical Aid Contributions                                   |     | —               | 65              | —               | 2              | 3                   | 16             | (13)           | -80%           | 65                 |
| Overtime                                                    |     | —               | —               | —               | —              | 5                   | —              | 5              | #DIV/0!        | —                  |
| Performance Bonus                                           |     | —               | —               | —               | —              | 108                 | —              | 108            | #DIV/0!        | —                  |
| Motor Vehicle Allowance                                     |     | 229             | 1 713           | —               | —              | —                   | 428            | (428)          | -100%          | 1 713              |
| Cellphone Allowance                                         |     | —               | 148             | —               | —              | —                   | 37             | (37)           | -100%          | 148                |
| Housing Allowances                                          |     | —               | 494             | —               | —              | —                   | 123            | (123)          | -100%          | 494                |
| Other benefits and allowances                               |     | —               | —               | —               | —              | —                   | —              | —              | —              | —                  |
| Payments in lieu of leave                                   |     | 331             | —               | —               | —              | —                   | —              | —              | —              | —                  |
| Long service awards                                         |     | —               | —               | —               | —              | —                   | —              | —              | —              | —                  |
| Post-retirement benefit obligations                         |     | —               | —               | —               | —              | —                   | —              | —              | —              | —                  |
| Entertainment                                               |     | —               | —               | —               | —              | —                   | —              | —              | —              | —                  |
| Scarcity                                                    |     | —               | —               | —               | —              | —                   | —              | —              | —              | —                  |
| Acting and post related allowance                           |     | —               | —               | —               | —              | —                   | —              | —              | —              | —                  |
| In kind benefits                                            |     | —               | —               | —               | —              | —                   | —              | —              | —              | —                  |
| <b>Sub Total - Senior Managers of Municipality</b>          |     | <b>560</b>      | <b>7 583</b>    | <b>—</b>        | <b>15</b>      | <b>144</b>          | <b>1 896</b>   | <b>(1 752)</b> | <b>-92%</b>    | <b>7 583</b>       |
| <b>% increase</b>                                           | 4   |                 | <b>1255.0%</b>  |                 |                |                     |                |                |                | <b>1255.0%</b>     |
| <b>Other Municipal Staff</b>                                |     |                 |                 |                 |                |                     |                |                |                |                    |
| Basic Salaries and Wages                                    |     | 314 561         | 287 634         | —               | 26 207         | 100 739             | 71 908         | 28 830         | 40%            | 287 634            |
| Pension and UIF Contributions                               |     | 49 598          | 43 309          | —               | 4 638          | 13 869              | 10 827         | 3 042          | 28%            | 43 309             |
| Medical Aid Contributions                                   |     | 18 782          | 20 372          | —               | 1 803          | 5 419               | 5 093          | 326            | 6%             | 20 372             |
| Overtime                                                    |     | 49 907          | 7 532           | —               | 5 601          | 13 975              | 1 883          | 12 092         | 642%           | 7 532              |
| Performance Bonus                                           |     | —               | 1 027           | —               | —              | —                   | 257            | (257)          | -100%          | 1 027              |
| Motor Vehicle Allowance                                     |     | 9 973           | 8 646           | —               | 903            | 2 887               | 2 162          | 725            | 34%            | 8 646              |
| Cellphone Allowance                                         |     | 2 925           | 3 047           | —               | 285            | 807                 | 762            | 45             | 6%             | 3 047              |
| Housing Allowances                                          |     | 1 550           | 1 760           | —               | 122            | 368                 | 440            | (72)           | -16%           | 1 760              |
| Other benefits and allowances                               |     | 26 519          | 9 522           | —               | 1 197          | 11 818              | 2 380          | 9 437          | 396%           | 9 522              |
| Payments in lieu of leave                                   |     | 6 292           | 2 013           | —               | 405            | 1 823               | 503            | 1 320          | 262%           | 2 013              |
| Long service awards                                         |     | 3 216           | 2 403           | —               | 504            | 1 546               | 601            | 946            | 157%           | 2 403              |
| Post-retirement benefit obligations                         |     | 7 877           | —               | —               | —              | —                   | —              | —              | —              | —                  |
| Entertainment                                               |     | —               | —               | —               | —              | —                   | —              | —              | —              | —                  |
| Scarcity                                                    |     | —               | —               | —               | —              | —                   | —              | —              | —              | —                  |
| Acting and post related allowance                           |     | —               | —               | —               | —              | —                   | —              | —              | —              | —                  |
| In kind benefits                                            |     | 2 691           | 15 000          | —               | 307            | 914                 | 3 750          | (2 836)        | -76%           | 15 000             |
| <b>Sub Total - Other Municipal Staff</b>                    |     | <b>493 892</b>  | <b>402 264</b>  | <b>—</b>        | <b>41 972</b>  | <b>154 164</b>      | <b>100 566</b> | <b>53 598</b>  | <b>53%</b>     | <b>402 264</b>     |
| <b>% increase</b>                                           | 4   |                 | <b>-18.6%</b>   |                 |                |                     |                |                |                | <b>-18.6%</b>      |
| <b>Total Parent Municipality</b>                            |     | <b>506 329</b>  | <b>421 255</b>  | <b>—</b>        | <b>43 016</b>  | <b>157 428</b>      | <b>105 314</b> | <b>52 114</b>  | <b>49%</b>     | <b>421 255</b>     |
| <b>Unpaid salary, allowances &amp; benefits in arrears:</b> |     |                 |                 |                 |                |                     |                |                |                |                    |
| <b>Board Members of Entities</b>                            |     |                 |                 |                 |                |                     |                |                |                |                    |
| 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                                            |     | —               | —               | —               | —              | —                   | —              | —              | —              | —                  |
| <b>Sub Total - Executive members Board</b>                  |     | <b>—</b>        | <b>—</b>        | <b>—</b>        | <b>—</b>       | <b>—</b>            | <b>—</b>       | <b>—</b>       | <b>—</b>       | <b>—</b>           |
| <b>% increase</b>                                           | 4   |                 |                 |                 |                |                     |                |                |                |                    |
| <b>Senior Managers of Entities</b>                          |     |                 |                 |                 |                |                     |                |                |                |                    |
| 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                                            |     | —               | —               | —               | —              | —                   | —              | —              | —              | —                  |
| <b>Sub Total - Senior Managers of Entities</b>              |     | <b>—</b>        | <b>—</b>        | <b>—</b>        | <b>—</b>       | <b>—</b>            | <b>—</b>       | <b>—</b>       | <b>—</b>       | <b>—</b>           |
| <b>% increase</b>                                           | 4   |                 |                 |                 |                |                     |                |                |                |                    |
| <b>Other Staff of Entities</b>                              |     |                 |                 |                 |                |                     |                |                |                |                    |
| 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                                            |     | —               | —               | —               | —              | —                   | —              | —              | —              | —                  |
| <b>Sub Total - Other Staff of Entities</b>                  |     | <b>—</b>        | <b>—</b>        | <b>—</b>        | <b>—</b>       | <b>—</b>            | <b>—</b>       | <b>—</b>       | <b>—</b>       | <b>—</b>           |
| <b>% increase</b>                                           | 4   |                 |                 |                 |                |                     |                |                |                |                    |
| <b>Total Municipal Entities</b>                             |     | <b>—</b>        | <b>—</b>        | <b>—</b>        | <b>—</b>       | <b>—</b>            | <b>—</b>       | <b>—</b>       | <b>—</b>       | <b>—</b>           |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>              |     | <b>506 329</b>  | <b>421 255</b>  | <b>—</b>        | <b>43 016</b>  | <b>157 428</b>      | <b>105 314</b> | <b>52 114</b>  | <b>49%</b>     | <b>421 255</b>     |
| <b>% increase</b>                                           | 4   |                 | <b>-16.8%</b>   |                 |                |                     |                |                |                | <b>-16.8%</b>      |
| <b>TOTAL MANAGERS AND STAFF</b>                             |     | <b>494 451</b>  | <b>409 846</b>  | <b>—</b>        | <b>41 987</b>  | <b>154 308</b>      | <b>102 462</b> | <b>51 847</b>  | <b>51%</b>     | <b>409 846</b>     |

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

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

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

## 5.10 LONG-TERM LOANS

| UGU DISTRICT MUNICIPALITY         |                                                    |            |              |                                     |                     |                                |                         |                    |                                              |                                      |
|-----------------------------------|----------------------------------------------------|------------|--------------|-------------------------------------|---------------------|--------------------------------|-------------------------|--------------------|----------------------------------------------|--------------------------------------|
| LOANS REGISTER: 30 SEPTEMBER 2023 |                                                    |            |              |                                     |                     |                                |                         |                    |                                              |                                      |
| DETAILS                           | PURPOSE OF THE LOAN                                | INTEREST % | REDEEMABLE   | CLOSING<br>BALANCE - 31<br>AUG 2023 | CURRENT<br>RECEIPTS | MONTHLY<br>INTEREST<br>CHARGED | YTD INTEREST<br>CHARGED | INTEREST<br>PAID   | CAPITAL<br>REPAYMENT<br>DURING THE<br>PERIOD | CLOSING<br>BALANCE - 30<br>SEPT 2023 |
| Development Bank of SA            | Refurbishment Of Sanitation Infrastructure- Phase2 | 5%         | R45 382.00   | R2 542 995.79                       | R0.00               | R5 362.68                      | R69 111.75              |                    | R1 255 936.45                                | R1 287 059.34                        |
| Development Bank of SA            | uMzimkhulu Augmentation - Infrastructure           | 5%         | 2029/06/30   | R27 701 353.57                      | R0.00               | R113 780.09                    | R353 022.47             | R113 780.09        | R322 083.61                                  | R27 379 269.96                       |
|                                   |                                                    |            | <b>TOTAL</b> | <b>R30 244 349.36</b>               | <b>R0.00</b>        | <b>R119 142.77</b>             | <b>R422 134.22</b>      | <b>R113 780.09</b> | <b>R1 578 020.06</b>                         | <b>R28 666 329.30</b>                |

### 5.10.1. External Loans

The loans are structured unsecured loans with various financial institutions. Current loan balance outstanding is R28 666 329.30 from DBSA. The municipality is still able to make repayments as and when they fall due.

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

## 5.11 PERFORMANCE INDICATORS

### DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

| Description of financial indicator                          | Basis of calculation                                                                           | Ref | 2022/23         | Budget Year 2023/24 |                 |                    |
|-------------------------------------------------------------|------------------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|--------------------|
|                                                             |                                                                                                |     | Audited Outcome | Original Budget     | Adjusted Budget | Full Year Forecast |
| <b><u>Borrowing Management</u></b>                          |                                                                                                |     |                 |                     |                 |                    |
| Capital Charges to Operating Expenditure                    | Interest & principal paid/Operating Expenditure                                                |     | 0.5%            | 20.5%               | 0.0%            | 1.7%               |
| Borrowed funding of 'own' capital expenditure               | Borrowings/Capital expenditure excl. transfers and grants                                      |     | 0.0%            | 0.0%                | 0.0%            | 0.0%               |
| <b><u>Safety of Capital</u></b>                             |                                                                                                |     |                 |                     |                 |                    |
| Debt to Equity                                              | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves                           |     | 26.3%           | 27.5%               | 0.0%            | 27.5%              |
| Gearing                                                     | Long Term Borrowing/ Funds & Reserves                                                          |     | 0.0%            | 0.0%                | 0.0%            | 0.0%               |
| <b><u>Liquidity</u></b>                                     |                                                                                                |     |                 |                     |                 |                    |
| Current Ratio                                               | Current assets/current liabilities                                                             | 1   | 34.6%           | 115.4%              | 0.0%            | 41.7%              |
| Liquidity Ratio                                             | Monetary Assets/Current Liabilities                                                            |     | 1.2%            | 76.8%               | 0.0%            | 76.8%              |
| <b><u>Revenue Management</u></b>                            |                                                                                                |     |                 |                     |                 |                    |
| 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%               |
| Longstanding Debtors Recovered                              | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old                                      |     | 0.0%            | 0.0%                | 0.0%            | 0.0%               |
| <b><u>Creditors Management</u></b>                          |                                                                                                |     |                 |                     |                 |                    |
| Creditors System Efficiency                                 | % of Creditors Paid Within Terms (within MFMA s 65(e))                                         |     |                 |                     |                 |                    |
| <b><u>Funding of Provisions</u></b>                         |                                                                                                |     |                 |                     |                 |                    |
| Percentage Of Provisions Not Funded                         | Unfunded Provisions/Total Provisions                                                           |     |                 |                     |                 |                    |
| <b><u>Other Indicators</u></b>                              |                                                                                                |     |                 |                     |                 |                    |
| Electricity Distribution Losses                             | % Volume (units purchased and generated less units sold)/units purchased and generated         | 2   |                 |                     |                 |                    |
| Water Distribution Losses                                   | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 2   |                 |                     |                 |                    |
| Employee costs                                              | Employee costs/Total Revenue - capital revenue                                                 |     | 41.4%           | 31.8%               | 0.0%            | 38.0%              |
| Repairs & Maintenance                                       | R&M/Total Revenue - capital revenue                                                            |     | 8.1%            | 5.8%                | 0.0%            | 5.8%               |
| Interest & Depreciation                                     | I&D/Total Revenue - capital revenue                                                            |     | 19.5%           | 17.6%               | 0.0%            | 1.4%               |
| <b><u>IDP regulation financial viability indicators</u></b> |                                                                                                |     |                 |                     |                 |                    |
| 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.

|                                                               |           |           |           |           |
|---------------------------------------------------------------|-----------|-----------|-----------|-----------|
| <b><u>Calculations</u></b>                                    |           |           |           |           |
| Financial liabilities                                         | 34 271    | 201 591   | 33 783    |           |
| Total Assets                                                  | 3 979 861 | 4 758 089 | 4 290 510 | 4 758 089 |
| Employee related costs                                        | 494 451   | 409 846   | 154 308   | 409 846   |
| Repairs & Maintenance                                         | 97 100    | 74 615    | 8 349     | 74 615    |
| Interest (finance charges)                                    | 7 208     | 7 222     | 2 525     | 7 222     |
| Principal paid                                                |           |           |           |           |
| Depreciation                                                  | 225 788   | 220 000   |           | 11 409    |
| Operating expenditure                                         | 1 541 484 | 1 109 757 | 337 289   | 1 109 757 |
| Total Capital Expenditure                                     | 8 426 057 | 454 992   | 50 844    | 84 019    |
| Borrowed funding for capital                                  |           |           |           |           |
| Debt                                                          | 733 251   | 1 000 732 | 624 081   | 1 000 732 |
| Equity                                                        | 2 789 439 | 3 634 808 | 3 203 393 | 3 634 808 |
| Reserves and funds                                            |           |           |           |           |
| Borrowing                                                     | 34 271    | 201 591   | 33 783    | 201 591   |
| Current assets                                                | 337 443   | 1 016 449 | 365 969   | 1 016 449 |
| Current liabilities                                           | 975 061   | 880 432   | 878 551   | 880 432   |
| Monetary assets                                               | 11 905    | 676 102   | 27 239    | 676 102   |
| Total Revenue (excluding capital transfers and contributions) | 1 195 481 | 1 287 912 | 406 028   | 1 287 912 |
| Transfers and subsidies - Operational                         | 599 370   |           |           |           |
| Transfers and subsidies - capital (monetary allocations)      | 508 512   | 454 994   | 87 476    | 454 994   |
| Debt service payments                                         |           | 11 605    |           | (7 222)   |
| Outstanding debtors (receivables)                             | 224 435   |           |           |           |
| Annual services revenue                                       | 502 857   | 473 915   | 41 535    | 119 677   |
| Cash + investments                                            | 11 905    | 676 102   | 27 239    | 676 102   |
| Fixed operational expend. (monthly)                           |           |           |           |           |
| Longstanding debtors outstanding                              | 7 822     | 5 508     | 8 801     | 5 508     |
| Longstanding debtors recovered                                |           |           |           |           |
| Attorney collections                                          |           |           |           |           |

The above table gives an overview of the financial indicators of the municipality for the period ended 30 September 2023.

#### **5.11.1. Borrowing Management**

The outstanding amount of the loan from DBSA is currently sitting at 0.7% for both Water and Sanitation infrastructure.

#### **5.11.2. Liquidity**

- Current Ratio: Current Assets: Current Liabilities, the Municipality is sitting at 0.4:1 which is lower than the norm of 2:1
- Liquidity Ratio: Current Assets less Inventory: Current Liabilities, the Municipality is sitting at 0.03:1 which is lower than the norm of 1.5:1
- Cash Coverage 0.68 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 September 2023 is as follows: -

- To total debt: 60%
- To monthly billings: 75%

Kindly refer to paragraph 5.5 above.

## 6. MAIN TABLES

### 6.1 SUMMARY

DC21 Ugu - Table C1 Consolidated Monthly Budget Statement Summary - M03 September

| 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 |
| <b>R thousands</b>                                                   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>                                         |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates                                                       | –                | –                   | –                 | –                  | –                  | –                  | –                   |                 | –                  |
| Service charges                                                      | 502 857          | 473 915             | –                 | 41 535             | 119 677            | 118 479            | 1 199               | 1%              | 473 915            |
| Investment revenue                                                   | 10 841           | 11 605              | –                 | 2 528              | 4 394              | 2 901              | 1 493               | 51%             | –                  |
| Transfers and subsidies - Operational                                | 599 370          | 753 907             | –                 | 485                | 263 648            | 188 477            | 75 171              | 40%             | 11 605             |
| Other own revenue                                                    | 82 413           | 48 485              | –                 | 6 439              | 18 309             | 12 121             | 6 187               | 51%             | –                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>1 195 481</b> | <b>1 287 912</b>    | <b>–</b>          | <b>50 988</b>      | <b>406 028</b>     | <b>321 978</b>     | <b>84 050</b>       | <b>26%</b>      | <b>1 287 912</b>   |
| Employee costs                                                       | 494 451          | 409 846             | –                 | 41 987             | 154 308            | 102 462            | 51 847              |                 | 409 846            |
| Remuneration of Councillors                                          | 11 878           | 11 409              | –                 | 1 029              | 3 120              | 2 852              | 268                 |                 | 11 409             |
| Depreciation and amortisation                                        | 225 788          | 220 000             | –                 | 18 027             | 53 686             | 55 000             | (1 314)             |                 | 220 000            |
| Interest                                                             | 7 208            | 7 222               | –                 | 562                | 2 525              | 1 805              | 719                 |                 | 7 222              |
| Inventory consumed and bulk purchases                                | 143 547          | 128 408             | –                 | 1 503              | 24 508             | 32 102             | (7 594)             |                 | 128 408            |
| Transfers and subsidies                                              | 21 650           | 8 000               | –                 | –                  | –                  | 2 000              | (2 000)             | -100%           | 8 000              |
| Other expenditure                                                    | 636 962          | 324 871             | –                 | 59 079             | 117 754            | 81 218             | 36 536              | 45%             | 324 871            |
| <b>Total Expenditure</b>                                             | <b>1 541 484</b> | <b>1 109 757</b>    | <b>–</b>          | <b>122 187</b>     | <b>355 901</b>     | <b>277 439</b>     | <b>78 462</b>       | <b>28%</b>      | <b>1 109 757</b>   |
| <b>Surplus/(Deficit)</b>                                             | <b>(346 003)</b> | <b>178 155</b>      | <b>–</b>          | <b>(71 199)</b>    | <b>50 128</b>      | <b>44 539</b>      | <b>5 589</b>        | <b>13%</b>      | <b>178 155</b>     |
| Transfers and subsidies - capital (monetary)                         | 508 512          | 454 994             | –                 | 57 373             | 87 476             | 113 749            | (26 273)            | -23%            | 454 994            |
| Transfers and subsidies - capital (in-kind)                          | –                | –                   | –                 | –                  | –                  | –                  | –                   |                 | –                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>162 508</b>   | <b>633 150</b>      | <b>–</b>          | <b>(13 826)</b>    | <b>137 604</b>     | <b>158 287</b>     | <b>(20 684)</b>     | <b>-13%</b>     | <b>633 150</b>     |
| Share of surplus/ (deficit) of associate                             | –                | –                   | –                 | –                  | –                  | –                  | –                   |                 | –                  |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>162 508</b>   | <b>633 150</b>      | <b>–</b>          | <b>(13 826)</b>    | <b>137 604</b>     | <b>158 287</b>     | <b>(20 684)</b>     | <b>-13%</b>     | <b>633 150</b>     |
| <b>Capital expenditure &amp; funds sources</b>                       |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>                                           | <b>8 426 057</b> | <b>454 992</b>      | <b>–</b>          | <b>49 865</b>      | <b>83 040</b>      | <b>113 748</b>     | <b>(30 708)</b>     | <b>-27%</b>     | <b>454 992</b>     |
| Capital transfers recognised                                         | 681 240          | 454 992             | –                 | 48 898             | 79 326             | 113 748            | (34 422)            | -30%            | 454 992            |
| Borrowing                                                            | –                | –                   | –                 | –                  | –                  | –                  | –                   |                 | –                  |
| Internally generated funds                                           | 7 744 817        | –                   | –                 | 968                | 3 714              | –                  | 3 714               | #DIV/0!         | –                  |
| <b>Total sources of capital funds</b>                                | <b>8 426 057</b> | <b>454 992</b>      | <b>–</b>          | <b>49 865</b>      | <b>83 040</b>      | <b>113 748</b>     | <b>(30 708)</b>     | <b>-27%</b>     | <b>454 992</b>     |
| <b>Financial position</b>                                            |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets                                                 | 337 443          | 1 016 449           | –                 | –                  | 365 969            |                    |                     |                 | 1 016 449          |
| Total non current assets                                             | 3 642 417        | 3 741 640           | –                 | –                  | 3 924 541          |                    |                     |                 | 3 741 640          |
| Total current liabilities                                            | 975 061          | 880 432             | –                 | –                  | 878 551            |                    |                     |                 | 880 432            |
| Total non current liabilities                                        | 52 837           | 242 849             | –                 | –                  | 52 349             |                    |                     |                 | 242 849            |
| Community wealth/Equity                                              | 2 789 439        | 3 634 808           | –                 | –                  | 3 203 393          |                    |                     |                 | 3 634 808          |
| <b>Cash flows</b>                                                    |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                       | 8 062 066        | 892 187             | –                 | 77 605             | 1 307 688          | 92 780             | (1 214 908)         | -1309%          | 892 187            |
| Net cash from (used) investing                                       | 602 959          | (526 577)           | –                 | (7 363)            | (7 363)            | 129 808            | 137 172             | 106%            | #REF!              |
| Net cash from (used) financing                                       | –                | –                   | –                 | –                  | –                  | –                  | –                   |                 | –                  |
| <b>Cash/cash equivalents at the month/year end</b>                   | <b>8 665 025</b> | <b>407 339</b>      | <b>–</b>          | <b>70 242</b>      | <b>1 300 324</b>   | <b>264 316</b>     | <b>(1 036 008)</b>  | <b>-392%</b>    | <b>#REF!</b>       |
| <b>Debtors &amp; creditors analysis</b>                              | <b>0-30 Days</b> | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>                                          |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source                                               | 54 318           | 38 252              | 40 385            | 29 888             | 27 169             | 30 723             | 151 196             | 829 246         | 1 201 177          |
| <b>Creditors Age Analysis</b>                                        |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors                                                      | 25 347           | 11 878              | 13 147            | 106 878            | 25 409             | 22 453             | 13 349              | 260 105         | 478 567            |

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 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

| 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             | -               | 31 810         | 91 260        | 90 308        | 952          | 1%             | 361 232            |
| Service charges - Waste Water Management                      |     | 111 917         | 112 683             | -               | 9 725          | 28 417        | 28 171        | 247          | 1%             | 112 683            |
| Service charges - Waste management                            |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Sale of Goods and Rendering of Services                       |     | 2 218           | -                   | -               | 5              | 295           | -             | 295          | #DIV/0!        | -                  |
| Agency services                                               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Interest                                                      |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Interest earned from Receivables                              |     | 56 741          | 37 768              | -               | 5 465          | 16 618        | 9 442         | 7 176        | 76%            | 37 768             |
| Interest from Current and Non Current Assets                  |     | 10 841          | 11 605              | -               | 2 528          | 4 394         | 2 901         | 1 493        | 51%            | 11 605             |
| Dividends                                                     |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Rent on Land                                                  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Rental from Fixed Assets                                      |     | 2 286           | 2 264               | -               | 850            | 854           | 566           | 288          | 51%            | 2 264              |
| Licence and permits                                           |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Operational Revenue                                           |     | 15 805          | 8 453               | -               | 119            | 543           | 2 113         | (1 571)      | -74%           | 8 453              |
| Non-Exchange Revenue                                          |     |                 |                     |                 |                |               |               |              |                |                    |
| Property rates                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Surcharges and Taxes                                          |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Fines, penalties and forfeits                                 |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Licence and permits                                           |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Transfers and subsidies - Operational                         |     | 599 370         | 753 907             | -               | 485            | 263 648       | 188 477       | 75 171       | 40%            | 753 907            |
| Interest                                                      |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Fuel Levy                                                     |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Operational Revenue                                           |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Gains on disposal of Assets                                   |     | 3 763           | -                   | -               | -              | -             | -             | -            |                | -                  |
| Other Gains                                                   |     | 1 600           | -                   | -               | -              | -             | -             | -            |                | -                  |
| Discontinued Operations                                       |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Total Revenue (excluding capital transfers and contributions) |     | 1 195 481       | 1 287 912           | -               | 50 988         | 406 028       | 321 978       | 84 050       | 26%            | 1 287 912          |
| Expenditure By Type                                           |     |                 |                     |                 |                |               |               |              |                |                    |
| Employee related costs                                        |     | 494 451         | 409 846             | -               | 41 987         | 154 308       | 102 462       | 51 847       | 51%            | 409 846            |
| Remuneration of councillors                                   |     | 11 878          | 11 409              | -               | 1 029          | 3 120         | 2 852         | 268          | 9%             | 11 409             |
| Bulk purchases - electricity                                  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Inventory consumed                                            |     | 143 547         | 128 408             | -               | 1 503          | 24 508        | 32 102        | (7 594)      | -24%           | 128 408            |
| Debt impairment                                               |     | -               | 74 453              | -               | 18 611         | 18 611        | 18 611        | (2)          | 0%             | 74 453             |
| Depreciation and amortisation                                 |     | 225 788         | 220 000             | -               | 18 027         | 53 686        | 55 000        | (1 314)      | -2%            | 220 000            |
| Interest                                                      |     | 7 208           | 7 222               | -               | 562            | 2 525         | 1 805         | 719          | 40%            | 7 222              |
| Contracted services                                           |     | 304 489         | 138 443             | -               | 16 500         | 27 422        | 34 611        | (7 189)      | -21%           | 138 443            |
| Transfers and subsidies                                       |     | 21 650          | 8 000               | -               | -              | -             | 2 000         | (2 000)      | -100%          | 8 000              |
| Irrecoverable debts written off                               |     | 105 260         | -                   | -               | 6 347          | 6 809         | -             | 6 809        | #DIV/0!        | -                  |
| Operational costs                                             |     | 218 971         | 111 976             | -               | 17 621         | 64 910        | 27 994        | 36 916       | 132%           | 111 976            |
| Losses on Disposal of Assets                                  |     | 8 234           | -                   | -               | -              | -             | -             | -            |                | -                  |
| Other Losses                                                  |     | 8               | -                   | -               | -              | 1             | -             | 1            | #DIV/0!        | -                  |
| Total Expenditure                                             |     | 1 541 484       | 1 109 757           | -               | 122 187        | 355 901       | 277 439       | 78 462       | 28%            | 1 109 757          |
| Surplus/(Deficit)                                             |     | (346 003)       | 178 155             | -               | (71 199)       | 50 128        | 44 539        | 5 589        | 0              | 178 155            |
| Transfers and subsidies - capital (monetary allocations)      |     | 508 512         | 454 994             | -               | 57 373         | 87 476        | 113 749       | (26 273)     | (0)            | 454 994            |
| Transfers and subsidies - capital (in-kind)                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Surplus/(Deficit) after capital transfers & contributions     |     | 162 508         | 633 150             | -               | (13 826)       | 137 604       | 158 287       |              |                | 633 150            |
| Income Tax                                                    |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Surplus/(Deficit) after income tax                            |     | 162 508         | 633 150             | -               | (13 826)       | 137 604       | 158 287       |              |                | 633 150            |
| Share of Surplus/Deficit attributable to Joint Venture        |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Share of Surplus/Deficit attributable to Minorities           |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Surplus/(Deficit) attributable to municipality                |     | 162 508         | 633 150             | -               | (13 826)       | 137 604       | 158 287       |              |                | 633 150            |
| Share of Surplus/Deficit attributable to Associate            |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Intercompany/Parent subsidiary transactions                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Surplus/ (Deficit) for the year                               |     | 162 508         | 633 150             | -               | (13 826)       | 137 604       | 158 287       |              |                | 633 150            |

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

## 6.3 CAPITAL EXPENDITURE

DC21 Ugu - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M03 September)

| 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 |
| <b>R thousands</b>                                                                                                 | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Multi-Year expenditure appropriation</b>                                                                        | 2   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Executive and Council                                                                                     |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 2 - Finance and Administration                                                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 3 - Internal Audit                                                                                            |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 4 - Community and Social Services                                                                             |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 5 - Sport and Recreation                                                                                      |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 6 - Public Safety                                                                                             |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 7 - Housing                                                                                                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 8 - Health                                                                                                    |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 9 - Planning and Development                                                                                  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 10 - Road Transport                                                                                           |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 11 - Environmental Protection                                                                                 |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 12 - Energy Sources                                                                                           |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 13 - Water Management                                                                                         |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 14 - Waste Water Management                                                                                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 15 - Waste Management                                                                                         |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Capital Multi-year expenditure</b>                                                                        | 4,7 | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Single Year expenditure appropriation</b>                                                                       | 2   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Executive and Council                                                                                     |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 2 - Finance and Administration                                                                                |     | 6 016 535       | -                   | -               | 968            | 3 340         | -             | 3 340        | #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                                                                                  |     | (4 069)         | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 10 - Road Transport                                                                                           |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 11 - Environmental Protection                                                                                 |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 12 - Energy Sources                                                                                           |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 13 - Water Management                                                                                         |     | 803 278         | 335 995             | -               | 32 816         | 45 722        | 83 999        | (38 277)     | -46%           | 335 995            |
| Vote 14 - Waste Water Management                                                                                   |     | 1 610 313       | 118 998             | -               | 16 082         | 33 978        | 29 749        | 4 229        | 14%            | 118 998            |
| Vote 15 - Waste Management                                                                                         |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Capital single-year expenditure</b>                                                                       | 4   | 8 426 057       | 454 992             | -               | 49 865         | 83 040        | 113 748       | (30 708)     | -27%           | 454 992            |
| <b>Total Capital Expenditure</b>                                                                                   |     | 8 426 057       | 454 992             | -               | 49 865         | 83 040        | 113 748       | (30 708)     | -27%           | 454 992            |
| <b>Capital Expenditure - Functional Classification</b>                                                             |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Governance and administration</b>                                                                               |     | 6 016 535       | -                   | -               | 968            | 3 340         | -             | 3 340        | #DIV/0!        | -                  |
| Executive and council                                                                                              |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Finance and administration                                                                                         |     | 6 016 535       | -                   | -               | 968            | 3 340         | -             | 3 340        | #DIV/0!        | -                  |
| Internal audit                                                                                                     |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Community and public safety</b>                                                                                 |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Community and social services                                                                                      |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Sport and recreation                                                                                               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Public safety                                                                                                      |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Housing                                                                                                            |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Health                                                                                                             |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Economic and environmental services</b>                                                                         |     | (4 069)         | -                   | -               | -              | -             | -             | -            |                | -                  |
| Planning and development                                                                                           |     | (4 069)         | -                   | -               | -              | -             | -             | -            |                | -                  |
| Road transport                                                                                                     |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Environmental protection                                                                                           |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Trading services</b>                                                                                            |     | 2 413 591       | 454 992             | -               | 48 898         | 79 700        | 113 748       | (34 048)     | -30%           | 454 992            |
| Energy sources                                                                                                     |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Water management                                                                                                   |     | 803 278         | 335 995             | -               | 32 816         | 45 722        | 83 999        | (38 277)     | -46%           | 335 995            |
| Waste water management                                                                                             |     | 1 610 313       | 118 998             | -               | 16 082         | 33 978        | 29 749        | 4 229        | 14%            | 118 998            |
| Waste management                                                                                                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Other</b>                                                                                                       |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Capital Expenditure - Functional Classification</b>                                                       | 3   | 8 426 057       | 454 992             | -               | 49 865         | 83 040        | 113 748       | (30 708)     | -27%           | 454 992            |
| <b>Funded by:</b>                                                                                                  |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government                                                                                                |     | 670 235         | 454 992             | -               | 48 898         | 79 326        | 113 748       | (34 422)     | -30%           | 454 992            |
| Provincial Government                                                                                              |     | 11 005          | -                   | -               | -              | -             | -             | -            |                | -                  |
| District Municipality                                                                                              |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm                                       |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Transfers recognised - capital</b>                                                                              |     | 681 240         | 454 992             | -               | 48 898         | 79 326        | 113 748       | (34 422)     | -30%           | 454 992            |
| <b>Borrowing</b>                                                                                                   | 6   | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Internally generated funds</b>                                                                                  |     | 7 744 817       | -                   | -               | 968            | 3 714         | -             | 3 714        | #DIV/0!        | -                  |
| <b>Total Capital Funding</b>                                                                                       |     | 8 426 057       | 454 992             | -               | 49 865         | 83 040        | 113 748       | (30 708)     | -27%           | 454 992            |

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

## 6.4 STATEMENT FINANCIAL POSITION

DC21 Ugu - Table C6 Consolidated Monthly Budget Statement - Financial Position - M03 September

| Description                                             | Ref      | 2022/23          | Budget Year 2023/24 |                 |                  |                    |
|---------------------------------------------------------|----------|------------------|---------------------|-----------------|------------------|--------------------|
|                                                         |          | Audited Outcome  | Original Budget     | Adjusted Budget | YearTD actual    | Full Year Forecast |
| <b>R thousands</b>                                      | <b>1</b> |                  |                     |                 |                  |                    |
| <b>ASSETS</b>                                           |          |                  |                     |                 |                  |                    |
| <b>Current assets</b>                                   |          |                  |                     |                 |                  |                    |
| Cash and cash equivalents                               |          | 11 905           | 676 102             | –               | 27 239           | 676 102            |
| Trade and other receivables from exchange transactions  |          | 255 442          | 307 309             | –               | 293 056          | 307 309            |
| Receivables from non-exchange transactions              |          | (41 709)         | 13 554              | –               | (41 709)         | 13 554             |
| Current portion of non-current receivables              |          | 2 556            | 66                  | –               | 2 480            | 66                 |
| Inventory                                               |          | 16 475           | 14 068              | –               | 16 470           | 14 068             |
| VAT                                                     |          | 92 451           | 5 350               | –               | 67 108           | 5 350              |
| Other current assets                                    |          | 324              | –                   | –               | 1 325            | –                  |
| <b>Total current assets</b>                             |          | <b>337 443</b>   | <b>1 016 449</b>    | <b>–</b>        | <b>365 969</b>   | <b>1 016 449</b>   |
| <b>Non current assets</b>                               |          |                  |                     |                 |                  |                    |
| Investments                                             |          | 0                | –                   | –               | 0                | –                  |
| Investment property                                     |          | 28 000           | 34 244              | –               | 28 000           | 34 244             |
| Property, plant and equipment                           |          | 3 599 812        | 3 699 329           | –               | 3 881 805        | 3 699 329          |
| Biological assets                                       |          | –                | –                   | –               | –                | –                  |
| Living and non-living resources                         |          | –                | –                   | –               | –                | –                  |
| Heritage assets                                         |          | –                | –                   | –               | –                | –                  |
| Intangible assets                                       |          | 6 783            | 2 559               | –               | 5 936            | 2 559              |
| Trade and other receivables from exchange transactions  |          | 8 101            | –                   | –               | 9 080            | –                  |
| Non-current receivables from non-exchange transactions  |          | (279)            | 5 508               | –               | (279)            | 5 508              |
| Other non-current assets                                |          | 0                | –                   | –               | 0                | –                  |
| <b>Total non current assets</b>                         |          | <b>3 642 417</b> | <b>3 741 640</b>    | <b>–</b>        | <b>3 924 541</b> | <b>3 741 640</b>   |
| <b>TOTAL ASSETS</b>                                     |          | <b>3 979 861</b> | <b>4 758 089</b>    | <b>–</b>        | <b>4 290 510</b> | <b>4 758 089</b>   |
| <b>LIABILITIES</b>                                      |          |                  |                     |                 |                  |                    |
| <b>Current liabilities</b>                              |          |                  |                     |                 |                  |                    |
| Bank overdraft                                          |          | –                | –                   | –               | –                | –                  |
| Financial liabilities                                   |          | 173 995          | –                   | –               | 173 995          | –                  |
| Consumer deposits                                       |          | 22 237           | 21 967              | –               | 22 332           | 21 967             |
| Trade and other payables from exchange transactions     |          | 505 042          | 779 897             | –               | 326 930          | 779 897            |
| Trade and other payables from non-exchange transactions |          | 1 378            | 2 500               | –               | 70 807           | 2 500              |
| Provision                                               |          | 90 064           | 4 740               | –               | 91 566           | 4 740              |
| VAT                                                     |          | 182 346          | 71 328              | –               | 192 921          | 71 328             |
| Other current liabilities                               |          | –                | –                   | –               | –                | –                  |
| <b>Total current liabilities</b>                        |          | <b>975 061</b>   | <b>880 432</b>      | <b>–</b>        | <b>878 551</b>   | <b>880 432</b>     |
| <b>Non current liabilities</b>                          |          |                  |                     |                 |                  |                    |
| Financial liabilities                                   |          | 34 271           | 201 591             | –               | 33 783           | 201 591            |
| Provision                                               |          | –                | 24 514              | –               | –                | 24 514             |
| Long term portion of trade payables                     |          | –                | –                   | –               | –                | –                  |
| Other non-current liabilities                           |          | 18 566           | 16 744              | –               | 18 566           | 16 744             |
| <b>Total non current liabilities</b>                    |          | <b>52 837</b>    | <b>242 849</b>      | <b>–</b>        | <b>52 349</b>    | <b>242 849</b>     |
| <b>TOTAL LIABILITIES</b>                                |          | <b>1 027 898</b> | <b>1 123 281</b>    | <b>–</b>        | <b>930 901</b>   | <b>1 123 281</b>   |
| <b>NET ASSETS</b>                                       | <b>2</b> | <b>2 951 962</b> | <b>3 634 808</b>    | <b>–</b>        | <b>3 359 609</b> | <b>3 634 808</b>   |
| <b>COMMUNITY WEALTH/EQUITY</b>                          |          |                  |                     |                 |                  |                    |
| Accumulated surplus/(deficit)                           |          | 2 789 439        | 3 634 808           | –               | 3 203 393        | 3 634 808          |
| Reserves and funds                                      |          | –                | –                   | –               | –                | –                  |
| Other                                                   |          | –                | –                   | –               | –                | –                  |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                    | <b>2</b> | <b>2 789 439</b> | <b>3 634 808</b>    | <b>–</b>        | <b>3 203 393</b> | <b>3 634 808</b>   |

The statement of financial position indicates the actuals to-date of the assets and liabilities of the municipality for the period ended 30 September 2023.

## PART 2 SUPPORTING SCHEDULES

### 1. DEBTORS ANALYSIS

| CUSTOMER TYPE AGE ANALYSIS AS AT 30 SEPTEMBER 2023 |                      |                      |                      |                      |                      |                      |                       |                         |
|----------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-------------------------|
| CUSTOMER TYPE                                      | 0-30                 | 31-60                | 61-90                | 91-120               | 121-150              | 151-180              | 181+                  | Balance                 |
| Business                                           | 14 981 404.51        | 7 008 572.60         | 10 268 556.64        | 5 039 779.06         | 5 199 952.47         | 4 988 738.13         | 132 420 399.52        | 179 907 402.93          |
| Departmental Account                               | 5 718 500.62         | 2 408 976.97         | 1 706 028.13         | 1 072 298.97         | 858 508.17           | 732 228.58           | 11 088 562.99         | 23 585 104.43           |
| Private Individual                                 | 34 352 348.96        | 29 405 312.48        | 28 548 400.66        | 23 714 917.90        | 22 418 327.87        | 25 275 145.51        | 843 056 730.92        | 1 006 771 184.30        |
| Ugu District Municipality                          | - 724 606.45         | - 223 511.73         | - 11 878.12          | - 33 839.52          | - 43 608.43          | - 5 828.53           | - 244 240.77          | - 1 287 513.55          |
| <b>Grand Total</b>                                 | <b>54 327 647.64</b> | <b>38 599 350.33</b> | <b>40 511 107.30</b> | <b>29 793 156.41</b> | <b>28 433 180.08</b> | <b>30 990 283.69</b> | <b>986 321 452.66</b> | <b>1 208 976 178.12</b> |

Details on the consumer debtors are presented under revenue section report and detailed presentation is done by the revenue team.

### 2. CREDITOR'S ANALYSIS

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

| 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          |                                           |
| <b>R thousands</b>                             |             |                     |               |               |                |                |                |                   |                |                |                                           |
| <b>Creditors Age Analysis By Customer Type</b> |             |                     |               |               |                |                |                |                   |                |                |                                           |
| Bulk Electricity                               | 0100        | -                   | -             | -             | -              | -              | -              | -                 | -              | -              | -                                         |
| Bulk Water                                     | 0200        | 8 373               | -             | 10 444        | 26 208         | 3 109          | -              | -                 | 152 425        | 200 558        | 223 008                                   |
| PAYE deductions                                | 0300        | -                   | -             | -             | -              | -              | -              | -                 | -              | -              | -                                         |
| VAT (output less input)                        | 0400        | -                   | -             | -             | -              | -              | -              | -                 | -              | -              | -                                         |
| Pensions / Retirement deductions               | 0500        | -                   | -             | -             | -              | -              | -              | -                 | -              | -              | -                                         |
| Loan repayments                                | 0600        | -                   | -             | -             | 238            | 88             | -              | -                 | -              | 326            | 894                                       |
| Trade Creditors                                | 0700        | 12 723              | 10 104        | 2 703         | 75 489         | 19 849         | 21 391         | 11 294            | 62 929         | 216 481        | 298 477                                   |
| Auditor General                                | 0800        | 636                 | -             | -             | -              | -              | -              | 21                | -              | 657            | 1 182                                     |
| Other                                          | 0900        | 3 616               | 1 775         | -             | 4 943          | 2 364          | 1 062          | 2 035             | 44 751         | 60 544         | 60 118                                    |
| <b>Total By Customer Type</b>                  | <b>1000</b> | <b>25 347</b>       | <b>11 878</b> | <b>13 147</b> | <b>106 878</b> | <b>25 409</b>  | <b>22 453</b>  | <b>13 349</b>     | <b>260 105</b> | <b>478 567</b> | <b>583 679</b>                            |

### 3. INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

| Investments by maturity<br>Name of institution & investment ID | Ref | Period of<br>Investment | Type of<br>Investment | Capital<br>Guarantee<br>(Yes/ No) | Variable or<br>Fixed interest<br>rate | Interest Rate<br>, | Commission<br>Paid (Rands) | Commission<br>Recipient | Expiry date of<br>Investment | Opening<br>balance | Interest to be<br>realised | Partial /<br>Premature<br>Withdrawal (4) | Monthly<br>Interest<br>Withdrawn | Investment Top<br>Up | Closing<br>Balance |
|----------------------------------------------------------------|-----|-------------------------|-----------------------|-----------------------------------|---------------------------------------|--------------------|----------------------------|-------------------------|------------------------------|--------------------|----------------------------|------------------------------------------|----------------------------------|----------------------|--------------------|
| R thousands                                                    |     | Yrs/Months              |                       |                                   |                                       |                    |                            |                         |                              |                    |                            |                                          |                                  |                      |                    |
| <b>Municipality</b>                                            |     |                         |                       |                                   |                                       |                    |                            |                         |                              |                    |                            |                                          |                                  |                      |                    |
| FNB 74761972882                                                |     | 2                       | CAPITAL               | N                                 | 1                                     |                    | 0                          | 0                       | 20230930                     | 5 000              | (5 000)                    | (73)                                     |                                  |                      | -                  |
| FNB CALL 62228266335                                           |     | 2                       | INTEREST              | N                                 | 1                                     | 8.9                | 0                          | 0                       | 20230918                     | 73                 |                            |                                          |                                  |                      | -                  |
| NEDBANK 7648552728                                             |     | 1                       | CAPITAL               | N                                 | 1                                     |                    | 0                          | 0                       | 20230816                     | 146                |                            |                                          | 1                                |                      | 146                |
| STANDARD MIG CALL 058905324-041                                |     | 1                       | INTEREST              | N                                 | 1                                     | 8.9                | 0                          | 0                       | 20230816                     | 2                  |                            |                                          |                                  |                      | 3                  |
| STANDARD 058905324-045                                         |     | 3                       | CAPITAL               | N                                 | 1                                     | 9                  | 0                          | 0                       | 20231016                     | 10 000             | (10 000)                   | (148)                                    |                                  | 12 440               | -                  |
| ABSA INVEST 2081188843 + 2081187889                            |     | 4                       | INTEREST              | N                                 | 1                                     | 4.8                | 0                          | 0                       | 20231016                     | 148                | (31 755)                   | (323)                                    | 197                              |                      | 38                 |
| STD CALL 058905324-042                                         |     | 2                       | CAPITAL               | N                                 | 1                                     | 9.53               | 0                          | 0                       | 20231116                     | 126                | (15 000)                   | (227)                                    |                                  |                      | 0                  |
| STD CALL 058905324-042                                         |     | 2                       | INTEREST              | N                                 | 1                                     | 9.53               | 0                          | 0                       | 20230930                     | 15 000             | (5 000)                    | (1 635)                                  | 1 162                            |                      | 2                  |
| Interest on other positive Bank Balances                       |     |                         |                       |                                   |                                       | 9.2                |                            |                         |                              | 227                |                            |                                          | 0                                |                      | 0                  |
|                                                                |     |                         |                       |                                   |                                       |                    |                            |                         |                              | 60 000             |                            |                                          | 1 169                            |                      | 55 000             |
|                                                                |     |                         |                       |                                   |                                       |                    |                            |                         |                              | 1 635              |                            |                                          |                                  |                      | 1 162              |
|                                                                |     |                         |                       |                                   |                                       |                    |                            |                         |                              | 2                  |                            |                                          |                                  |                      | 2                  |
|                                                                |     |                         |                       |                                   |                                       |                    |                            |                         |                              | -                  |                            |                                          |                                  |                      | 0                  |
| <b>Entities</b>                                                |     |                         |                       |                                   |                                       |                    |                            |                         |                              | 111 712            | (66 755)                   | (2 405)                                  | 2 528                            | 12 440               | 56 351             |
|                                                                |     |                         |                       |                                   |                                       |                    |                            |                         |                              |                    |                            |                                          |                                  |                      | -                  |
|                                                                |     |                         |                       |                                   |                                       |                    |                            |                         |                              |                    |                            |                                          |                                  |                      | -                  |
|                                                                |     |                         |                       |                                   |                                       |                    |                            |                         |                              |                    |                            |                                          |                                  |                      | -                  |
|                                                                |     |                         |                       |                                   |                                       |                    |                            |                         |                              |                    |                            |                                          |                                  |                      | -                  |
| <b>Entities sub-total</b>                                      |     |                         |                       |                                   |                                       |                    |                            |                         |                              | -                  |                            | -                                        |                                  | -                    | -                  |
| <b>TOTAL INVESTMENTS AND INTEREST</b>                          | 2   |                         |                       |                                   |                                       |                    |                            |                         |                              | 111 712            | (66 755)                   | (2 405)                                  | 2 528                            | 12 440               | 56 351             |

### 4. ALLOCATION AND GRANTS RECEIPTS AND EXPENDITURE

| UGU DISTRICT MUNICIPALITY         |                                                                           |                              |                              |                           |                               |                                     |                       |                    |
|-----------------------------------|---------------------------------------------------------------------------|------------------------------|------------------------------|---------------------------|-------------------------------|-------------------------------------|-----------------------|--------------------|
| GRANTS REGISTER 30 SEPTEMBER 2023 |                                                                           |                              |                              |                           |                               |                                     |                       |                    |
| NO.                               | DETAILS                                                                   | BALANCE AS<br>AT 1 JULY 2023 | TOTAL INCOME<br>30 SEPT 2023 | TOTAL EXP 30<br>SEPT 2023 | BALANCE AS AT 30<br>SEPT 2023 | TOTAL % SPENT AS<br>AT 30 SEPT 2023 | RESPONSIBLE<br>PERSON | FUNDER/<br>SPONSOR |
| A1                                | Finance Management Grant                                                  | R0.00                        | -R1 950 000.00               | R208 037.03               | -R1 741 962.97                | 10.67%                              | GM: TR                | DPLG               |
| A2                                | Rural Transport Services                                                  | R0.00                        | R0.00                        | R0.00                     | R0.00                         | 0.00%                               | GM: TR                | DTRANSPORT         |
| A3                                | Expanded Public Works Programme                                           | R0.00                        | -R955 000.00                 | R742 713.70               | -R212 286.30                  | 77.77%                              | OMM                   | PUBLIC WORKS       |
| A4                                | Water Services Infrastructure Grant                                       | R0.00                        | -R60 000 000.00              | R29 900 913.68            | -R30 099 086.32               | 49.83%                              | GM: WS                | DPLG               |
| A5                                | Development Planning Shared Services                                      | R0.00                        | R0.00                        | R0.00                     | R0.00                         | 0.00%                               | OMM                   | COGTA              |
| A6                                | Shared Legal Services Grant                                               | -R1 000 000.00               | R0.00                        | R0.00                     | -R1 000 000.00                | 0.00%                               | OMM                   | COGTA              |
| A7                                | AWIP - St Helen's Rock Water Abstraction Pump System, Replacement, Refurb | R0.00                        | R0.00                        | R0.00                     | R0.00                         | 0.00%                               | GM: WS                | COGTA              |
| A8                                | Municipal Disaster Response Grant                                         | R0.00                        | R0.00                        | R0.00                     | R0.00                         | 0.00%                               | GM: WS/CS             | DPLG               |
| A9                                | Ugu Transformative River Management Programme                             | -R70 888.32                  | R0.00                        | R49 250.00                | -R21 638.32                   | 69.48%                              | GM: IED               | EDTEA              |
| A10                               | Water Acceleration - Water Refurbishment Umtamvuna System                 | -R302 175.97                 | R0.00                        | R0.00                     | -R302 175.97                  | 0.00%                               | GM: WS                | COGTA              |
| A12                               | Mig Projects                                                              | R0.00                        | -R95 000 000.00              | R57 574 963.33            | -R37 425 036.67               | 60.61%                              | GM: WS                | DPLG               |
| A13                               | Equitable Shares                                                          | R0.00                        | -R262 535 000.00             | R157 520 750.01           | -R105 014 249.99              | 60.00%                              | GM: TR                | DPLG               |
|                                   | Total Unspent Grants /Subsidies                                           | -R1 373 064.29               | -R420 440 000.00             | R245 996 627.75           | -R175 816 436.54              |                                     |                       |                    |

## 5. COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

| Summary of Employee and Councillor remuneration             |                                                    | Ref | 2022/23<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>actual | Budget Year 2023/24 |                  | YTD<br>variance | YTD<br>variance<br>% | Full Year<br>Forecast |
|-------------------------------------------------------------|----------------------------------------------------|-----|-------------------------------|--------------------|--------------------|-------------------|---------------------|------------------|-----------------|----------------------|-----------------------|
| R thousands                                                 |                                                    |     |                               |                    |                    |                   | YearTD actual       | YearTD<br>budget |                 |                      |                       |
|                                                             |                                                    | 1   | A                             | B                  | C                  |                   |                     |                  |                 |                      | D                     |
| <b>Councillors (Political Office Bearers plus Other)</b>    |                                                    |     |                               |                    |                    |                   |                     |                  |                 |                      |                       |
|                                                             | Basic Salaries and Wages                           |     | 8 796                         | 8 058              | —                  | 765               | 2 307               | 2 015            | 293             | 15%                  | 8 058                 |
|                                                             | Pension and UIF Contributions                      |     | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | Medical Aid Contributions                          |     | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | Motor Vehicle Allowance                            |     | —                             | 416                | —                  | —                 | —                   | 104              | (104)           | -100%                | 416                   |
|                                                             | Cellphone Allowance                                |     | —                             | 742                | —                  | 4                 | 11                  | 186              | (174)           | -94%                 | 742                   |
|                                                             | Housing Allowances                                 |     | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | Other benefits and allowances                      |     | 3 081                         | 2 192              | —                  | 260               | 802                 | 548              | 254             | 46%                  | 2 192                 |
|                                                             | <b>Sub Total - Councillors</b>                     |     | 11 878                        | 11 409             | —                  | 1 029             | 3 120               | 2 852            | 268             | 9%                   | 11 409                |
|                                                             | <b>% increase</b>                                  | 4   |                               | -3.9%              |                    |                   |                     |                  |                 |                      | -3.9%                 |
| <b>Senior Managers of the Municipality</b>                  |                                                    |     |                               |                    |                    |                   |                     |                  |                 |                      |                       |
|                                                             | Basic Salaries and Wages                           | 3   | —                             | 5 162              | —                  | 11                | 25                  | 1 291            | (1 266)         | -98%                 | 5 162                 |
|                                                             | Pension and UIF Contributions                      |     | —                             | —                  | —                  | 2                 | 3                   | 3                | 3               | #DIV/0!              | —                     |
|                                                             | Medical Aid Contributions                          |     | —                             | 65                 | —                  | 2                 | 3                   | 16               | (13)            | -80%                 | 65                    |
|                                                             | Overtime                                           |     | —                             | —                  | —                  | —                 | 5                   | 5                | 5               | #DIV/0!              | —                     |
|                                                             | Performance Bonus                                  |     | —                             | —                  | —                  | —                 | 108                 | —                | 108             | #DIV/0!              | —                     |
|                                                             | Motor Vehicle Allowance                            |     | 229                           | 1 713              | —                  | —                 | —                   | 428              | (428)           | -100%                | 1 713                 |
|                                                             | Cellphone Allowance                                |     | —                             | 148                | —                  | —                 | —                   | 37               | (37)            | -100%                | 148                   |
|                                                             | Housing Allowances                                 |     | —                             | 494                | —                  | —                 | —                   | 123              | (123)           | -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                  |     | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | In kind benefits                                   |     | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | <b>Sub Total - Senior Managers of Municipality</b> |     | 560                           | 7 583              | —                  | 15                | 144                 | 1 896            | (1 752)         | -92%                 | 7 583                 |
|                                                             | <b>% increase</b>                                  | 4   |                               | 1255.0%            |                    |                   |                     |                  |                 |                      | 1255.0%               |
| <b>Other Municipal Staff</b>                                |                                                    |     |                               |                    |                    |                   |                     |                  |                 |                      |                       |
|                                                             | Basic Salaries and Wages                           |     | 314 561                       | 287 634            | —                  | 26 207            | 100 739             | 71 908           | 28 830          | 40%                  | 287 634               |
|                                                             | Pension and UIF Contributions                      |     | 49 598                        | 43 309             | —                  | 4 638             | 13 869              | 10 827           | 3 042           | 28%                  | 43 309                |
|                                                             | Medical Aid Contributions                          |     | 18 782                        | 20 372             | —                  | 1 803             | 5 419               | 5 093            | 326             | 6%                   | 20 372                |
|                                                             | Overtime                                           |     | 49 907                        | 7 532              | —                  | 5 601             | 13 975              | 1 883            | 12 092          | 642%                 | 7 532                 |
|                                                             | Performance Bonus                                  |     | —                             | 1 027              | —                  | —                 | —                   | 257              | (257)           | -100%                | 1 027                 |
|                                                             | Motor Vehicle Allowance                            |     | 9 973                         | 8 646              | —                  | 903               | 2 887               | 2 162            | 725             | 34%                  | 8 646                 |
|                                                             | Cellphone Allowance                                |     | 2 925                         | 3 047              | —                  | 285               | 807                 | 762              | 45              | 6%                   | 3 047                 |
|                                                             | Housing Allowances                                 |     | 1 550                         | 1 760              | —                  | 122               | 368                 | 440              | (72)            | -16%                 | 1 760                 |
|                                                             | Other benefits and allowances                      |     | 26 519                        | 9 522              | —                  | 1 197             | 11 818              | 2 380            | 9 437           | 396%                 | 9 522                 |
|                                                             | Payments in lieu of leave                          |     | 6 292                         | 2 013              | —                  | 405               | 1 823               | 503              | 1 320           | 262%                 | 2 013                 |
|                                                             | Long service awards                                |     | 3 216                         | 2 403              | —                  | 504               | 1 546               | 601              | 946             | 157%                 | 2 403                 |
|                                                             | Post-retirement benefit obligations                | 2   | 7 877                         | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | Entertainment                                      |     | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | Scarcity                                           |     | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | Acting and post related allowance                  |     | 2 691                         | 15 000             | —                  | 307               | 914                 | 3 750            | (2 836)         | -76%                 | 15 000                |
|                                                             | In kind benefits                                   |     | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | <b>Sub Total - Other Municipal Staff</b>           |     | 493 892                       | 402 264            | —                  | 41 972            | 154 164             | 100 566          | 53 598          | 53%                  | 402 264               |
|                                                             | <b>% increase</b>                                  | 4   |                               | -18.6%             |                    |                   |                     |                  |                 |                      | -18.6%                |
| <b>Total Parent Municipality</b>                            |                                                    |     | 506 329                       | 421 255            | —                  | 43 016            | 157 428             | 105 314          | 52 114          | 49%                  | 421 255               |
|                                                             |                                                    |     |                               |                    |                    |                   |                     |                  |                 |                      |                       |
| <b>Unpaid salary, allowances &amp; benefits in arrears:</b> |                                                    |     |                               |                    |                    |                   |                     |                  |                 |                      |                       |
|                                                             |                                                    |     |                               |                    |                    |                   |                     |                  |                 |                      |                       |
| <b>Board Members of Entities</b>                            |                                                    |     |                               |                    |                    |                   |                     |                  |                 |                      |                       |
|                                                             | 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                      |     | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | <b>Board Fees</b>                                  |     | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | Payments in lieu of leave                          |     | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | Long service awards                                |     | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | Post-retirement benefit obligations                |     | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | Entertainment                                      |     | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | Scarcity                                           |     | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | Acting and post related allowance                  |     | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | In kind benefits                                   |     | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | <b>Sub Total - Executive members Board</b>         | 2   | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | <b>% increase</b>                                  | 4   |                               |                    |                    |                   |                     |                  |                 |                      |                       |
| <b>Senior Managers of Entities</b>                          |                                                    |     |                               |                    |                    |                   |                     |                  |                 |                      |                       |
|                                                             | 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                                   |     | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | <b>Sub Total - Senior Managers of Entities</b>     |     | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | <b>% increase</b>                                  | 4   |                               |                    |                    |                   |                     |                  |                 |                      |                       |
| <b>Other Staff of Entities</b>                              |                                                    |     |                               |                    |                    |                   |                     |                  |                 |                      |                       |
|                                                             | 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                                   |     | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | <b>Sub Total - Other Staff of Entities</b>         |     | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
|                                                             | <b>% increase</b>                                  | 4   |                               |                    |                    |                   |                     |                  |                 |                      |                       |
| <b>Total Municipal Entities</b>                             |                                                    |     | —                             | —                  | —                  | —                 | —                   | —                | —               |                      | —                     |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>              |                                                    |     | 506 329                       | 421 255            | —                  | 43 016            | 157 428             | 105 314          | 52 114          | 49%                  | 421 255               |
|                                                             | <b>% increase</b>                                  | 4   |                               | -16.8%             |                    |                   |                     |                  |                 |                      | -16.8%                |
| <b>TOTAL MANAGERS AND STAFF</b>                             |                                                    |     | 494 451                       | 409 846            | —                  | 41 987            | 154 308             | 102 462          | 51 847          | 51%                  | 409 846               |

## 6. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

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

| 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 |
| <b>R thousands</b>                                                   | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Revenue</b>                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Exchange Revenue</b>                                              |     |                 |                     |                 |                |               |               |              |                |                    |
| 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                                                  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Non-Exchange Revenue</b>                                          |     |                 |                     |                 |                |               |               |              |                |                    |
| 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                                              |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Expenditure By Type</b>                                           |     |                 |                     |                 |                |               |               |              |                |                    |
| 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                                                         |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Expenditure</b>                                             |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Surplus/(Deficit)</b>                                             |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Transfers and subsidies - capital (monetary allocations)             |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Transfers and subsidies - capital (in-kind)                          |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Income Tax                                                           |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Surplus/(Deficit) after income tax</b>                            |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |

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

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## 8. CAPITAL PROGRAMME PERFORMANCE

DC21 Ugu - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M03 September

| 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 |
| <b>R thousands</b>                                                                                                 | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Multi-Year expenditure appropriation</b>                                                                        | 2   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Executive and Council                                                                                     |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 2 - Finance and Administration                                                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 3 - Internal Audit                                                                                            |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 4 - Community and Social Services                                                                             |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 5 - Sport and Recreation                                                                                      |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 6 - Public Safety                                                                                             |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 7 - Housing                                                                                                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 8 - Health                                                                                                    |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 9 - Planning and Development                                                                                  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 10 - Road Transport                                                                                           |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 11 - Environmental Protection                                                                                 |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 12 - Energy Sources                                                                                           |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 13 - Water Management                                                                                         |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 14 - Waste Water Management                                                                                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 15 - Waste Management                                                                                         |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Capital Multi-year expenditure</b>                                                                        | 4.7 | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Single Year expenditure appropriation</b>                                                                       | 2   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Executive and Council                                                                                     |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 2 - Finance and Administration                                                                                |     | 6 016 535       | -                   | -               | 968            | 3 340         | -             | 3 340        | #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                                                                                  |     | (4 069)         | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 10 - Road Transport                                                                                           |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 11 - Environmental Protection                                                                                 |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 12 - Energy Sources                                                                                           |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 13 - Water Management                                                                                         |     | 803 278         | 335 995             | -               | 32 816         | 45 722        | 83 999        | (38 277)     | -46%           | 335 995            |
| Vote 14 - Waste Water Management                                                                                   |     | 1 610 313       | 118 998             | -               | 16 082         | 33 978        | 29 749        | 4 229        | 14%            | 118 998            |
| Vote 15 - Waste Management                                                                                         |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Capital single-year expenditure</b>                                                                       | 4   | 8 426 057       | 454 992             | -               | 49 865         | 83 040        | 113 748       | (30 708)     | -27%           | 454 992            |
| <b>Total Capital Expenditure</b>                                                                                   |     | 8 426 057       | 454 992             | -               | 49 865         | 83 040        | 113 748       | (30 708)     | -27%           | 454 992            |
| <b>Capital Expenditure - Functional Classification</b>                                                             |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Governance and administration</b>                                                                               |     | 6 016 535       | -                   | -               | 968            | 3 340         | -             | 3 340        | #DIV/0!        | -                  |
| Executive and council                                                                                              |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Finance and administration                                                                                         |     | 6 016 535       | -                   | -               | 968            | 3 340         | -             | 3 340        | #DIV/0!        | -                  |
| Internal audit                                                                                                     |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Community and public safety</b>                                                                                 |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Community and social services                                                                                      |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Sport and recreation                                                                                               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Public safety                                                                                                      |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Housing                                                                                                            |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Health                                                                                                             |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Economic and environmental services</b>                                                                         |     | (4 069)         | -                   | -               | -              | -             | -             | -            |                | -                  |
| Planning and development                                                                                           |     | (4 069)         | -                   | -               | -              | -             | -             | -            |                | -                  |
| Road transport                                                                                                     |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Environmental protection                                                                                           |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Trading services</b>                                                                                            |     | 2 413 591       | 454 992             | -               | 48 898         | 79 700        | 113 748       | (34 048)     | -30%           | 454 992            |
| Energy sources                                                                                                     |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Water management                                                                                                   |     | 803 278         | 335 995             | -               | 32 816         | 45 722        | 83 999        | (38 277)     | -46%           | 335 995            |
| Waste water management                                                                                             |     | 1 610 313       | 118 998             | -               | 16 082         | 33 978        | 29 749        | 4 229        | 14%            | 118 998            |
| Waste management                                                                                                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Other</b>                                                                                                       |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Capital Expenditure - Functional Classification</b>                                                       | 3   | 8 426 057       | 454 992             | -               | 49 865         | 83 040        | 113 748       | (30 708)     | -27%           | 454 992            |
| <b>Funded by:</b>                                                                                                  |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government                                                                                                |     | 670 235         | 454 992             | -               | 48 898         | 79 326        | 113 748       | (34 422)     | -30%           | 454 992            |
| Provincial Government                                                                                              |     | 11 005          | -                   | -               | -              | -             | -             | -            |                | -                  |
| District Municipality                                                                                              |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm                                       |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Transfers recognised - capital</b>                                                                              |     | 681 240         | 454 992             | -               | 48 898         | 79 326        | 113 748       | (34 422)     | -30%           | 454 992            |
| <b>Borrowing</b>                                                                                                   | 6   | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Internally generated funds</b>                                                                                  |     | 7 744 817       | -                   | -               | 968            | 3 714         | -             | 3 714        | #DIV/0!        | -                  |
| <b>Total Capital Funding</b>                                                                                       |     | 8 426 057       | 454 992             | -               | 49 865         | 83 040        | 113 748       | (30 708)     | -27%           | 454 992            |

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

Please refer to the SCTIE Statement of Comprehensive Income below

## **10. MUNICIPAL MANAGER'S QUALITY CERTIFICATE**

Please refer to the signed quality certificate below

### Preparation Instructions

Municipality Name: DC21 Ugu

CFO Name: Kushi Audan

Tel: 039 688 5703 Fax:

E-Mail: kushi.audan@ugu.gov.za

Reporting period: M03 September

MTREF: 2023

Budget Year: 2023/24

Does this municipality have Entities? Yes

If YES: Identify type of report: Parent Municipality

### Name Votes & Sub-Votes

#### Printing Instructions

##### Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

##### Showing / Clearing Highlights

Clear Highlights on all sheets

#### Importants documents which provide essential assistance

MFMA Budget Circular 2011/12 [Click to view](#)

MBRR Budget Formats Guide [Click to view](#)

Dummy Budget Guide [Click to view](#)

Funding Compliance Guide [Click to view](#)

MFMA Return Forms [Click to view](#)

DC21 Ugu - Table C1 Consolidated Monthly Budget Statement Summary - M03 September

| 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 |
| <b>R thousands</b>                                                   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>                                         |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates                                                       | -                | -                   | -                 | -                  | -                  | -                  | -                   |                 | -                  |
| Service charges                                                      | 502 857          | 473 915             | -                 | 41 535             | 119 577            | 118 479            | 1 199               | 1%              | 473 915            |
| Investment revenue                                                   | 10 841           | 11 605              | -                 | 2 528              | 4 394              | 2 901              | 1 493               | 51%             | -                  |
| Transfers and subsidies - Operational                                | 599 370          | 753 907             | -                 | 485                | 263 646            | 186 477            | 75 171              | 40%             | 11 605             |
| Other own revenue                                                    | 82 413           | 48 465              | -                 | 6 439              | 18 309             | 12 121             | 6 187               | 51%             | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>1 195 481</b> | <b>1 287 812</b>    | <b>-</b>          | <b>50 888</b>      | <b>406 028</b>     | <b>321 978</b>     | <b>84 050</b>       | <b>26%</b>      | <b>1 287 912</b>   |
| Employee costs                                                       | 494 451          | 409 846             | -                 | 41 987             | 154 308            | 102 462            | 51 847              |                 | 409 846            |
| Remuneration of Councillors                                          | 11 878           | 11 409              | -                 | 1 029              | 3 120              | 2 852              | 268                 |                 | 11 409             |
| Depreciation and amortisation                                        | 225 788          | 220 000             | -                 | 18 027             | 53 686             | 55 000             | (1 314)             |                 | 220 000            |
| Interest                                                             | 7 208            | 7 222               | -                 | 562                | 2 525              | 1 805              | 719                 |                 | 7 222              |
| Inventory consumed and bulk purchases                                | 143 547          | 128 408             | -                 | 1 503              | 24 508             | 32 102             | (7 594)             |                 | 128 408            |
| Transfers and subsidies                                              | 21 650           | 8 000               | -                 | -                  | -                  | 2 000              | (2 000)             | -100%           | 8 000              |
| Other expenditure                                                    | 636 962          | 324 871             | -                 | 59 079             | 117 754            | 81 218             | 36 536              | 45%             | 324 871            |
| <b>Total Expenditure</b>                                             | <b>1 541 484</b> | <b>1 108 757</b>    | <b>-</b>          | <b>122 187</b>     | <b>355 901</b>     | <b>277 439</b>     | <b>78 462</b>       | <b>28%</b>      | <b>1 108 757</b>   |
| <b>Surplus/(Deficit)</b>                                             | <b>(346 003)</b> | <b>178 155</b>      | <b>-</b>          | <b>(71 199)</b>    | <b>50 128</b>      | <b>44 539</b>      | <b>5 589</b>        | <b>13%</b>      | <b>178 155</b>     |
| Transfers and subsidies - capital (monetary)                         | 508 512          | 454 994             | -                 | 57 373             | 87 476             | 113 749            | (26 273)            | -23%            | 454 994            |
| Transfers and subsidies - capital (in-kind)                          | -                | -                   | -                 | -                  | -                  | -                  | -                   |                 | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>162 508</b>   | <b>633 150</b>      | <b>-</b>          | <b>(13 826)</b>    | <b>137 604</b>     | <b>158 287</b>     | <b>(20 684)</b>     | <b>-13%</b>     | <b>633 150</b>     |
| Share of surplus/ (deficit) of associate                             | -                | -                   | -                 | -                  | -                  | -                  | -                   |                 | -                  |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>162 508</b>   | <b>633 150</b>      | <b>-</b>          | <b>(13 826)</b>    | <b>137 604</b>     | <b>158 287</b>     | <b>(20 684)</b>     | <b>-13%</b>     | <b>633 150</b>     |
| <b>Capital expenditure &amp; funds sources</b>                       |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>                                           | <b>8 426 057</b> | <b>454 992</b>      | <b>-</b>          | <b>49 865</b>      | <b>83 040</b>      | <b>113 748</b>     | <b>(30 708)</b>     | <b>-27%</b>     | <b>454 992</b>     |
| Capital transfers recognised                                         | 681 240          | 454 992             | -                 | 48 898             | 79 326             | 113 748            | (34 422)            | -30%            | 454 992            |
| Borrowing                                                            | -                | -                   | -                 | -                  | -                  | -                  | -                   |                 | -                  |
| Internally generated funds                                           | 7 744 817        | -                   | -                 | 968                | 3 714              | -                  | 3 714               | #DIV/0!         | -                  |
| <b>Total sources of capital funds</b>                                | <b>8 426 057</b> | <b>454 992</b>      | <b>-</b>          | <b>49 865</b>      | <b>83 040</b>      | <b>113 748</b>     | <b>(30 708)</b>     | <b>-27%</b>     | <b>454 992</b>     |
| <b>Financial position</b>                                            |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets                                                 | 337 443          | 1 016 449           | -                 | -                  | 365 969            | -                  | -                   |                 | 1 016 449          |
| Total non current assets                                             | 3 642 417        | 3 741 640           | -                 | -                  | 3 924 541          | -                  | -                   |                 | 3 741 640          |
| Total current liabilities                                            | 975 061          | 880 432             | -                 | -                  | 878 551            | -                  | -                   |                 | 880 432            |
| Total non current liabilities                                        | 52 637           | 242 849             | -                 | -                  | 52 349             | -                  | -                   |                 | 242 849            |
| Community wealth/Equity                                              | 2 789 439        | 3 634 808           | -                 | -                  | 3 203 393          | -                  | -                   |                 | 3 634 808          |
| <b>Cash flows</b>                                                    |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                       | 9 062 056        | 892 187             | -                 | (47 224)           | 128 002            | 92 780             | (35 223)            | -36%            | 892 187            |
| Net cash from (used) investing                                       | 602 959          | (526 577)           | -                 | (49 965)           | (63 040)           | 129 808            | 212 848             | 164%            | #REF!              |
| Net cash from (used) financing                                       | -                | -                   | -                 | -                  | -                  | -                  | -                   |                 | -                  |
| <b>Cash/cash equivalents at the month/year end</b>                   | <b>8 665 025</b> | <b>407 339</b>      | <b>-</b>          | <b>57 996</b>      | <b>57 996</b>      | <b>264 316</b>     | <b>206 320</b>      | <b>78%</b>      | <b>#REF!</b>       |
| <b>Debtors &amp; creditors analysis</b>                              | <b>0-30 Days</b> | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>                                          |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source                                               | 54 318           | 38 252              | 40 385            | 29 888             | 27 169             | 30 723             | 151 196             | 829 246         | 1 201 177          |
| <b>Creditors Age Analysis</b>                                        |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors                                                      | 25 347           | 11 878              | 13 147            | 106 878            | 25 409             | 22 453             | 13 349              | 260 105         | 478 567            |

DC21 Ugu - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M03 September

| 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 |
| <b>R thousands</b>                         | <b>1</b> |                  |                  |                     |                |                |                |                |                |                    |
| <b>Revenue - Functional</b>                |          |                  |                  |                     |                |                |                |                |                |                    |
| <i>Governance and administration</i>       |          | 776 434          | 774 080          | -                   | 18 373         | 310 103        | 193 520        | 116 583        | 60%            | 774 080            |
| Executive and council                      |          | 3 319            | 3 819            | -                   | 280            | 743            | 955            | (212)          | -22%           | 3 819              |
| Finance and administration                 |          | 773 115          | 770 261          | -                   | 18 093         | 309 360        | 192 565        | 116 795        | 61%            | 770 261            |
| 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            | -                   | 39             | 201            | 566            | (365)          | -66%           | 2 264              |
| Planning and development                   |          | 2 813            | 2 264            | -                   | 27             | 184            | 566            | (382)          | -68%           | 2 264              |
| Road transport                             |          | -                | -                | -                   | -              | -              | -              | -              | -              | -                  |
| Environmental protection                   |          | 6                | -                | -                   | 12             | 17             | -              | 17             | #DIV/0!        | -                  |
| <i>Trading services</i>                    |          | 924 741          | 966 563          | -                   | 89 949         | 183 201        | 241 641        | (58 440)       | -24%           | 966 563            |
| Energy sources                             |          | -                | -                | -                   | -              | -              | -              | -              | -              | -                  |
| Water management                           |          | 807 969          | 853 880          | -                   | 80 223         | 154 778        | 213 470        | (58 692)       | -27%           | 853 880            |
| Waste water management                     |          | 116 772          | 112 683          | -                   | 9 726          | 28 423         | 28 171         | 252            | 1%             | 112 683            |
| Waste management                           |          | -                | -                | -                   | -              | -              | -              | -              | -              | -                  |
| Other                                      | 4        | -                | -                | -                   | -              | -              | -              | -              | -              | -                  |
| <b>Total Revenue - Functional</b>          | <b>2</b> | <b>1 703 993</b> | <b>1 742 906</b> | <b>-</b>            | <b>108 361</b> | <b>493 504</b> | <b>435 727</b> | <b>57 778</b>  | <b>13%</b>     | <b>1 742 906</b>   |
| <b>Expenditure - Functional</b>            |          |                  |                  |                     |                |                |                |                |                |                    |
| <i>Governance and administration</i>       |          | 433 509          | 564 111          | -                   | 30 081         | 110 297        | 141 028        | (30 731)       | -22%           | 564 111            |
| Executive and council                      |          | 80 790           | 42 447           | -                   | 7 006          | 24 342         | 10 812         | 13 730         | 129%           | 42 447             |
| Finance and administration                 |          | 352 719          | 520 894          | -                   | 22 952         | 85 833         | 130 223        | (44 390)       | -34%           | 520 894            |
| Internal audit                             |          | -                | 770              | -                   | 123            | 123            | 193            | (70)           | -36%           | 770                |
| <i>Community and public safety</i>         |          | 6 566            | 6 260            | -                   | 1 249          | 4 386          | 1 555          | 2 821          | 180%           | 6 260              |
| Community and social services              |          | 4 320            | 5 580            | -                   | 1 240          | 2 347          | 1 390          | 957            | 69%            | 5 580              |
| Sport and recreation                       |          | -                | -                | -                   | -              | -              | -              | -              | -              | -                  |
| Public safety                              |          | -                | -                | -                   | -              | -              | -              | -              | -              | -                  |
| Housing                                    |          | -                | -                | -                   | -              | -              | -              | -              | -              | -                  |
| Health                                     |          | 2 246            | 700              | -                   | 9              | 2 039          | 175            | 1 864          | 1065%          | 700                |
| <i>Economic and environmental services</i> |          | 147 447          | 19 194           | -                   | 8 340          | 13 716         | 4 798          | 8 918          | 185%           | 19 194             |
| Planning and development                   |          | 145 000          | 17 994           | -                   | 8 340          | 13 728         | 4 498          | 9 229          | 205%           | 17 994             |
| Road transport                             |          | 1 697            | -                | -                   | -              | -              | -              | -              | -              | -                  |
| Environmental protection                   |          | 750              | 1 200            | -                   | -              | (12)           | 300            | (312)          | -104%          | 1 200              |
| <i>Trading services</i>                    |          | 953 770          | 519 982          | -                   | 63 906         | 208 889        | 129 996        | 78 893         | 61%            | 519 982            |
| Energy sources                             |          | 47               | -                | -                   | -              | -              | -              | -              | -              | -                  |
| Water management                           |          | 769 382          | 395 001          | -                   | 51 972         | 165 085        | 98 750         | 66 335         | 87%            | 395 001            |
| Waste water management                     |          | 184 341          | 124 981          | -                   | 11 934         | 23 803         | 31 245         | (7 442)        | -24%           | 124 981            |
| Waste management                           |          | -                | -                | -                   | -              | -              | -              | -              | -              | -                  |
| Other                                      |          | -                | -                | -                   | -              | -              | -              | -              | -              | -                  |
| <b>Total Expenditure - Functional</b>      | <b>3</b> | <b>1 541 292</b> | <b>1 109 547</b> | <b>-</b>            | <b>103 575</b> | <b>337 288</b> | <b>277 387</b> | <b>59 901</b>  | <b>22%</b>     | <b>1 109 547</b>   |
| <b>Surplus/ (Deficit) for the year</b>     |          | <b>162 701</b>   | <b>633 360</b>   | <b>-</b>            | <b>4 785</b>   | <b>156 216</b> | <b>158 340</b> | <b>(1 111)</b> | <b>-1%</b>     | <b>633 360</b>     |

**DC21 Ugu - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September**

| 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                            |     |                 |                     |                 |                |               |               |              |                |                    |
| Revenue by Vote                        | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Executive and Council         |     | 3 319           | 3 819               | —               | 280            | 743           | 955           | (212)        | -22.2%         | 3 819              |
| Vote 2 - Finance and Administration    |     | 773 115         | 770 261             | —               | 18 093         | 309 360       | 192 585       | 116 795      | 60.7%          | 770 261            |
| 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               | —               | 27             | 184           | 566           | (382)        | -67.6%         | 2 264              |
| Vote 10 - Road Transport               |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Vote 11 - Environmental Protection     |     | 6               | —                   | —               | 12             | 17            | —             | 17           | #DIV/0!        | —                  |
| Vote 12 - Energy Sources               |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Vote 13 - Water Management             |     | 807 969         | 853 880             | —               | 80 223         | 154 778       | 213 470       | (58 692)     | -27.5%         | 853 880            |
| Vote 14 - Waste Water Management       |     | 116 772         | 112 683             | —               | 9 726          | 28 423        | 28 171        | 252          | 0.9%           | 112 683            |
| Vote 15 - Waste Management             |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Total Revenue by Vote                  | 2   | 1 703 993       | 1 742 906           | —               | 108 361        | 493 504       | 435 727       | 57 778       | 13.3%          | 1 742 906          |
| Expenditure by Vote                    | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Executive and Council         |     | 80 790          | 42 447              | —               | 7 006          | 24 342        | 10 612        | 13 730       | 129.4%         | 42 447             |
| Vote 2 - Finance and Administration    |     | 351 756         | 520 894             | —               | 22 952         | 85 833        | 130 223       | (44 390)     | -34.1%         | 520 894            |
| Vote 3 - Internal Audit                |     | 1 375           | 1 060               | —               | 123            | 123           | 265           | (142)        | -53.7%         | 1 060              |
| Vote 4 - Community and Social Services |     | 4 085           | 5 480               | —               | 1 240          | 2 347         | 1 370         | 977          | 71.3%          | 5 480              |
| Vote 5 - Sport and Recreation          |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Vote 6 - Public Safety                 |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Vote 7 - Housing                       |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Vote 8 - Health                        |     | 2 246           | 700                 | —               | 9              | 2 039         | 175           | 1 864        | 1064.9%        | 700                |
| Vote 9 - Planning and Development      |     | 145 000         | 17 994              | —               | 8 340          | 13 728        | 4 498         | 9 229        | 205.2%         | 17 994             |
| Vote 10 - Road Transport               |     | 1 697           | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Vote 11 - Environmental Protection     |     | 750             | 1 200               | —               | —              | (12)          | 300           | (312)        | -103.8%        | 1 200              |
| Vote 12 - Energy Sources               |     | 47              | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Vote 13 - Water Management             |     | 769 382         | 395 001             | —               | 51 972         | 185 085       | 98 750        | 86 335       | 87.4%          | 395 001            |
| Vote 14 - Waste Water Management       |     | 184 341         | 124 981             | —               | 11 934         | 23 803        | 31 245        | (7 442)      | -23.8%         | 124 981            |
| Vote 15 - Waste Management             |     | —               | —                   | —               | —              | —             | —             | —            | —              | —                  |
| Total Expenditure by Vote              | 2   | 1 541 469       | 1 109 757           | —               | 103 575        | 337 288       | 277 439       | 59 849       | 21.6%          | 1 109 757          |
| Surplus/ (Deficit) for the year        | 2   | 162 524         | 633 150             | —               | 4 785          | 156 216       | 158 287       | (2 071)      | -1.3%          | 633 150            |

DC21 Ugu - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

| 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             |                 | 31 810         | 91 260        | 90 308        | 952          | 1%             | 361 232            |
| Service charges - Waste Water Management                      | 111 917         | 112 683             |                 | 9 726          | 28 417        | 28 171        | 247          | 1%             | 112 683            |
| Service charges - Waste management                            |                 |                     |                 |                |               |               |              |                |                    |
| Sale of Goods and Rendering of Services                       | 2 218           | -                   |                 | 5              | 296           | -             | 295          | #DIV/0!        |                    |
| Agency services                                               |                 |                     |                 |                |               |               |              |                |                    |
| Interest                                                      |                 |                     |                 |                |               |               |              |                |                    |
| Interest earned from Receivables                              | 56 741          | 37 768              |                 | 5 465          | 16 618        | 9 442         | 7 176        | 76%            | 37 768             |
| Interest from Current and Non Current Assets                  | 10 841          | 11 605              |                 | 2 528          | 4 384         | 2 901         | 1 493        | 51%            | 11 605             |
| Dividends                                                     |                 |                     |                 |                |               |               |              |                |                    |
| Rent on Land                                                  |                 |                     |                 |                |               |               |              |                |                    |
| Rental from Fixed Assets                                      | 2 296           | 2 294               |                 | 850            | 854           | 566           | 288          | 51%            | 2 294              |
| Licence and permits                                           |                 |                     |                 |                |               |               |              |                |                    |
| Operational Revenue                                           | 10 805          | 8 413               |                 | 119            | 543           | 2 111         | (1 571)      | -74%           | 8 453              |
| Non-Exchange Revenue                                          |                 |                     |                 |                |               |               |              |                |                    |
| Property rates                                                |                 |                     |                 |                |               |               |              |                |                    |
| Surcharges and Taxes                                          |                 |                     |                 |                |               |               |              |                |                    |
| Fines, penalties and forfeits                                 |                 |                     |                 |                |               |               |              |                |                    |
| Licence and permits                                           |                 |                     |                 |                |               |               |              |                |                    |
| Transfers and subsidies - Operational                         | 995 370         | 753 100             |                 | 485            | 263 648       | 188 477       | 75 171       | 40%            | 753 907            |
| Interest                                                      |                 |                     |                 |                |               |               |              |                |                    |
| Fuel Levy                                                     |                 |                     |                 |                |               |               |              |                |                    |
| Operational Revenue                                           |                 |                     |                 |                |               |               |              |                |                    |
| Gains on disposal of Assets                                   | 2 763           |                     |                 |                |               |               |              |                |                    |
| Other Gains                                                   | 1 600           |                     |                 |                |               |               |              |                |                    |
| Discontinued Operations                                       |                 |                     |                 |                |               |               |              |                |                    |
|                                                               | 1 435 481       | 1 287 812           |                 | 50 986         | 416 028       | 321 976       | 84 050       | 26%            | 1 287 812          |
| Total Revenue (excluding capital transfers and contributions) |                 |                     |                 |                |               |               |              |                |                    |
| Expenditure By Type                                           |                 |                     |                 |                |               |               |              |                |                    |
| Employee related costs                                        | 494 451         | 409 884             |                 | 41 967         | 154 308       | 103 443       | 51 847       | 51%            | 409 846            |
| Remuneration of councillors                                   | 11 878          | 11 409              |                 | 1 029          | 3 120         | 2 852         | 268          | 9%             | 11 409             |
| Bulk purchases - electricity                                  |                 |                     |                 |                |               |               |              |                |                    |
| Inventory consumed                                            | 143 547         | 128 408             |                 | 1 503          | 24 508        | 32 102        | (7 594)      | -24%           | 128 408            |
| Debt impairment                                               |                 | 74 453              |                 | 18 811         | 18 811        | 18 613        | (2)          | 0%             | 74 453             |
| Depreciation and amortisation                                 | 225 788         | 220 000             |                 | 18 027         | 53 686        | 56 000        | (1 314)      | -2%            | 220 000            |
| Interest                                                      | 7 222           | 7 222               |                 | 582            | 2 525         | 1 805         | 719          | 40%            | 7 222              |
| Contracted services                                           | 304 489         | 138 443             |                 | 16 500         | 27 422        | 34 611        | (7 189)      | -21%           | 138 443            |
| Transfers and subsidies                                       | 21 650          | 8 000               |                 |                |               | 2 000         | (2 000)      | -100%          | 8 000              |
| Irrecoverable debts written off                               | 105 260         |                     |                 | 6 347          | 6 809         |               | 6 809        | #DIV/0!        |                    |
| Operational costs                                             | 218 971         | 111 876             |                 | 17 621         | 64 510        | 27 994        | 36 516       | 132%           | 111 976            |
| Losses on Disposal of Assets                                  | 8 234           |                     |                 |                |               |               |              |                |                    |
| Other Losses                                                  | 8               |                     |                 |                |               |               | 1            | #DIV/0!        |                    |
|                                                               | 1 541 484       | 1 109 757           |                 | 122 187        | 355 901       | 277 438       | 78 462       | 28%            | 1 109 757          |
| Total Expenditure                                             |                 |                     |                 |                |               |               |              |                |                    |
| Surplus/(Deficit)                                             | (106 003)       | 178 155             |                 | (71 199)       | 50 128        | 44 539        | 5 589        | 0              | 178 155            |
| Transfers and subsidies - capital (monetary allocations)      | 558 512         | 454 994             |                 | 57 373         | 87 476        | 113 119       | (26 273)     | (3)            | 454 994            |
| Transfers and subsidies - capital (in-kind)                   |                 |                     |                 |                |               |               |              |                |                    |
| Surplus/(Deficit) after capital transfers & contributions     | (503 512)       | 633 150             |                 | (13 826)       | 137 604       | 158 287       |              |                | (503 512)          |
| Income Tax                                                    |                 |                     |                 |                |               |               |              |                |                    |
| Surplus/(Deficit) after income tax                            | (503 512)       | 633 150             |                 | (13 826)       | 137 604       | 158 287       |              |                | (503 512)          |
| Share of Surplus/Deficit attributable to Joint Venture        |                 |                     |                 |                |               |               |              |                |                    |
| Share of Surplus/Deficit attributable to Minorities           |                 |                     |                 |                |               |               |              |                |                    |
| Surplus/(Deficit) attributable to municipality                | (503 512)       | 633 150             |                 | (13 826)       | 137 604       | 158 287       |              |                | (503 512)          |
| Share of Surplus/Deficit attributable to Associate            |                 |                     |                 |                |               |               |              |                |                    |
| Intercompany/Parent subsidiary transactions                   |                 |                     |                 |                |               |               |              |                |                    |
| Surplus/(Deficit) for the year                                | (503 512)       | 633 150             |                 | (13 826)       | 137 604       | 158 287       |              |                | (503 512)          |

DC21 Ugu - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

| Vote Description                                                                                                   | Ref        | 2022/23 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | Budget Year 2023/24 |               |              |                |                    |
|--------------------------------------------------------------------------------------------------------------------|------------|-------------------------|-----------------|-----------------|----------------|---------------------|---------------|--------------|----------------|--------------------|
| R thousands                                                                                                        | 1          |                         |                 |                 |                | YearTD actual       | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>Multi-Year expenditure appropriation</b>                                                                        | <b>2</b>   |                         |                 |                 |                |                     |               |              |                |                    |
| Vote 1 - Executive and Council                                                                                     |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Vote 2 - Finance and Administration                                                                                |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Vote 3 - Internal Audit                                                                                            |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Vote 4 - Community and Social Services                                                                             |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Vote 5 - Sport and Recreation                                                                                      |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Vote 6 - Public Safety                                                                                             |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Vote 7 - Housing                                                                                                   |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Vote 8 - Health                                                                                                    |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Vote 9 - Planning and Development                                                                                  |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Vote 10 - Road Transport                                                                                           |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Vote 11 - Environmental Protection                                                                                 |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Vote 12 - Energy Sources                                                                                           |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Vote 13 - Water Management                                                                                         |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Vote 14 - Waste Water Management                                                                                   |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Vote 15 - Waste Management                                                                                         |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| <b>Total Capital Multi-year expenditure</b>                                                                        | <b>4,7</b> | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| <b>Single Year expenditure appropriation</b>                                                                       | <b>2</b>   |                         |                 |                 |                |                     |               |              |                |                    |
| Vote 1 - Executive and Council                                                                                     |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Vote 2 - Finance and Administration                                                                                |            | 6 016 535               | -               | -               | 968            | 3 340               | -             | 3 340        | #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                                                                                  |            | (4 069)                 | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Vote 10 - Road Transport                                                                                           |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Vote 11 - Environmental Protection                                                                                 |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Vote 12 - Energy Sources                                                                                           |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Vote 13 - Water Management                                                                                         |            | 803 278                 | 335 995         | -               | 32 816         | 45 722              | 83 999        | (38 277)     | -46%           | 335 995            |
| Vote 14 - Waste Water Management                                                                                   |            | 1 610 313               | 118 998         | -               | 16 082         | 33 978              | 29 749        | 4 229        | 14%            | 118 998            |
| Vote 15 - Waste Management                                                                                         |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| <b>Total Capital single-year expenditure</b>                                                                       | <b>4</b>   | 8 426 057               | 454 992         | -               | 49 865         | 83 040              | 113 748       | (30 708)     | -27%           | 454 992            |
| <b>Total Capital Expenditure</b>                                                                                   |            | 8 426 057               | 454 992         | -               | 49 865         | 83 040              | 113 748       | (30 708)     | -27%           | 454 992            |
| <b>Capital Expenditure - Functional Classification</b>                                                             |            |                         |                 |                 |                |                     |               |              |                |                    |
| <b>Governance and administration</b>                                                                               |            | 6 016 535               | -               | -               | 968            | 3 340               | -             | 3 340        | #DIV/0!        | -                  |
| Executive and council                                                                                              |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Finance and administration                                                                                         |            | 6 016 535               | -               | -               | 968            | 3 340               | -             | 3 340        | #DIV/0!        | -                  |
| Internal audit                                                                                                     |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| <b>Community and public safety</b>                                                                                 |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Community and social services                                                                                      |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Sport and recreation                                                                                               |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Public safety                                                                                                      |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Housing                                                                                                            |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Health                                                                                                             |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| <b>Economic and environmental services</b>                                                                         |            | (4 069)                 | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Planning and development                                                                                           |            | (4 069)                 | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Road transport                                                                                                     |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Environmental protection                                                                                           |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| <b>Trading services</b>                                                                                            |            | 2 413 591               | 454 992         | -               | 48 898         | 79 700              | 113 748       | (34 048)     | -30%           | 454 992            |
| Energy sources                                                                                                     |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Water management                                                                                                   |            | 803 278                 | 335 995         | -               | 32 816         | 45 722              | 83 999        | (38 277)     | -46%           | 335 995            |
| Waste water management                                                                                             |            | 1 610 313               | 118 998         | -               | 16 082         | 33 978              | 29 749        | 4 229        | 14%            | 118 998            |
| Waste management                                                                                                   |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| <b>Other</b>                                                                                                       |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| <b>Total Capital Expenditure - Functional Classification</b>                                                       | <b>3</b>   | 8 426 057               | 454 992         | -               | 49 865         | 83 040              | 113 748       | (30 708)     | -27%           | 454 992            |
| <b>Funded by:</b>                                                                                                  |            |                         |                 |                 |                |                     |               |              |                |                    |
| National Government                                                                                                |            | 670 235                 | 454 992         | -               | 48 898         | 79 326              | 113 748       | (34 422)     | -30%           | 454 992            |
| Provincial Government                                                                                              |            | 11 005                  | -               | -               | -              | -                   | -             | -            | -              | -                  |
| District Municipality                                                                                              |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm                                       |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| <b>Transfers recognised - capital</b>                                                                              |            | 681 240                 | 454 992         | -               | 48 898         | 79 326              | 113 748       | (34 422)     | -30%           | 454 992            |
| <b>Borrowing</b>                                                                                                   |            | -                       | -               | -               | -              | -                   | -             | -            | -              | -                  |
| <b>Internally generated funds</b>                                                                                  | <b>6</b>   | 7 744 817               | -               | -               | 968            | 3 714               | -             | 3 714        | #DIV/0!        | -                  |
| <b>Total Capital Funding</b>                                                                                       |            | 8 426 057               | 454 992         | -               | 49 865         | 83 040              | 113 748       | (30 708)     | -27%           | 454 992            |

**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
5. Include expenditure on investment property, intangible and biological assets
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure

DC21 Ugu - Table.C6 Consolidated Monthly Budget Statement - Financial Position - M03 September

| Description                                             | Ref      | 2022/23          | Budget Year 2023/24 |                 |                  |                    |
|---------------------------------------------------------|----------|------------------|---------------------|-----------------|------------------|--------------------|
|                                                         |          | Audited Outcome  | Original Budget     | Adjusted Budget | YearTD actual    | Full Year Forecast |
| <b>R thousands</b>                                      | <b>1</b> |                  |                     |                 |                  |                    |
| <b>ASSETS</b>                                           |          |                  |                     |                 |                  |                    |
| <b>Current assets</b>                                   |          |                  |                     |                 |                  |                    |
| Cash and cash equivalents                               |          | 11 905           | 676 102             | -               | 27 239           | 676 102            |
| Trade and other receivables from exchange transactions  |          | 255 442          | 307 309             | -               | 293 056          | 307 309            |
| Receivables from non-exchange transactions              |          | (41 709)         | 13 554              | -               | (41 709)         | 13 554             |
| Current portion of non-current receivables              |          | 2 556            | 66                  | -               | 2 480            | 66                 |
| Inventory                                               |          | 16 475           | 14 068              | -               | 16 470           | 14 068             |
| VAT                                                     |          | 92 451           | 5 350               | -               | 67 108           | 5 350              |
| Other current assets                                    |          | 324              | -                   | -               | 1 325            | -                  |
| <b>Total current assets</b>                             |          | <b>337 443</b>   | <b>1 016 449</b>    | <b>-</b>        | <b>365 969</b>   | <b>1 016 449</b>   |
| <b>Non current assets</b>                               |          |                  |                     |                 |                  |                    |
| Investments                                             |          | 0                | -                   | -               | 0                | -                  |
| Investment property                                     |          | 28 000           | 34 244              | -               | 28 000           | 34 244             |
| Property, plant and equipment                           |          | 3 599 812        | 3 699 329           | -               | 3 881 805        | 3 699 329          |
| Biological assets                                       |          | -                | -                   | -               | -                | -                  |
| Living and non-living resources                         |          | -                | -                   | -               | -                | -                  |
| Heritage assets                                         |          | -                | -                   | -               | -                | -                  |
| Intangible assets                                       |          | 6 783            | 2 559               | -               | 5 936            | 2 559              |
| Trade and other receivables from exchange transactions  |          | 8 101            | -                   | -               | 9 080            | -                  |
| Non-current receivables from non-exchange transactions  |          | (279)            | 5 508               | -               | (279)            | 5 508              |
| Other non-current assets                                |          | 0                | -                   | -               | 0                | -                  |
| <b>Total non current assets</b>                         |          | <b>3 642 417</b> | <b>3 741 640</b>    | <b>-</b>        | <b>3 924 541</b> | <b>3 741 640</b>   |
| <b>TOTAL ASSETS</b>                                     |          | <b>3 979 861</b> | <b>4 758 089</b>    | <b>-</b>        | <b>4 290 510</b> | <b>4 758 089</b>   |
| <b>LIABILITIES</b>                                      |          |                  |                     |                 |                  |                    |
| <b>Current liabilities</b>                              |          |                  |                     |                 |                  |                    |
| Bank overdraft                                          |          | -                | -                   | -               | -                | -                  |
| Financial liabilities                                   |          | 173 995          | -                   | -               | 173 995          | -                  |
| Consumer deposits                                       |          | 22 237           | 21 967              | -               | 22 332           | 21 967             |
| Trade and other payables from exchange transactions     |          | 505 042          | 779 897             | -               | 326 930          | 779 897            |
| Trade and other payables from non-exchange transactions |          | 1 378            | 2 500               | -               | 70 807           | 2 500              |
| Provision                                               |          | 90 064           | 4 740               | -               | 91 566           | 4 740              |
| VAT                                                     |          | 182 346          | 71 328              | -               | 192 921          | 71 328             |
| Other current liabilities                               |          | -                | -                   | -               | -                | -                  |
| <b>Total current liabilities</b>                        |          | <b>975 061</b>   | <b>880 432</b>      | <b>-</b>        | <b>878 551</b>   | <b>880 432</b>     |
| <b>Non current liabilities</b>                          |          |                  |                     |                 |                  |                    |
| Financial liabilities                                   |          | 34 271           | 201 591             | -               | 33 783           | 201 591            |
| Provision                                               |          | -                | 24 514              | -               | -                | 24 514             |
| Long term portion of trade payables                     |          | -                | -                   | -               | -                | -                  |
| Other non-current liabilities                           |          | 18 566           | 16 744              | -               | 18 566           | 16 744             |
| <b>Total non current liabilities</b>                    |          | <b>52 837</b>    | <b>242 849</b>      | <b>-</b>        | <b>52 349</b>    | <b>242 849</b>     |
| <b>TOTAL LIABILITIES</b>                                |          | <b>1 027 898</b> | <b>1 123 281</b>    | <b>-</b>        | <b>930 901</b>   | <b>1 123 281</b>   |
| <b>NET ASSETS</b>                                       | <b>2</b> | <b>2 951 962</b> | <b>3 634 808</b>    | <b>-</b>        | <b>3 359 609</b> | <b>3 634 808</b>   |
| <b>COMMUNITY WEALTH/EQUITY</b>                          |          |                  |                     |                 |                  |                    |
| Accumulated surplus/(deficit)                           |          | 2 789 439        | 3 634 808           | -               | 3 203 393        | 3 634 808          |
| Reserves and funds                                      |          | -                | -                   | -               | -                | -                  |
| Other                                                   |          | -                | -                   | -               | -                | -                  |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                    | <b>2</b> | <b>2 789 439</b> | <b>3 634 808</b>    | <b>-</b>        | <b>3 203 393</b> | <b>3 634 808</b>   |

DC21 Ugu - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M03 September

| 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 |
| <b>R thousands</b>                               | <b>1</b> |                  |                     |                 |                 |                 |                |                 |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       |          |                  |                     |                 |                 |                 |                |                 |                |                    |
| <b>Receipts</b>                                  |          |                  |                     |                 |                 |                 |                |                 |                |                    |
| Property rates                                   |          | -                | -                   | -               | -               | -               | -              | -               | -              | -                  |
| Service charges                                  |          | 2 781 731        | 315 135             | -               | 32 672          | 91 751          | 78 784         | 12 967          | 16%            | 315 135            |
| Other revenue                                    |          | -                | 122 603             | -               | 204             | 40 188          | 30 651         | 9 537           | 31%            | 122 603            |
| Transfers and Subsidies - Operational            |          | 6 801 938        | 756 407             | -               | -               | 265 440         | 189 102        | 76 338          | 40%            | 756 407            |
| Transfers and Subsidies - Capital                |          | 325 748          | 454 994             | -               | -               | 155 000         | 113 749        | 41 251          | 36%            | 454 994            |
| Interest                                         |          | -                | 11 605              | -               | 944             | 2 136           | 2 901          | (765)           | -26%           | 11 605             |
| Dividends                                        |          | -                | -                   | -               | -               | -               | -              | -               | -              | -                  |
| <b>Payments</b>                                  |          |                  |                     |                 |                 |                 |                |                 |                |                    |
| Suppliers and employees                          |          | (1 847 352)      | (753 336)           | -               | (81 043)        | (424 049)       | (318 601)      | 105 448         | -33%           | (753 336)          |
| Interest                                         |          | -                | (7 222)             | -               | -               | (1 963)         | (1 806)        | 158             | -9%            | (7 222)            |
| Transfers and Subsidies                          |          | -                | (8 000)             | -               | -               | (500)           | (2 000)        | (1 500)         | 75%            | (8 000)            |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> |          | <b>8 062 066</b> | <b>892 187</b>      | <b>-</b>        | <b>(47 224)</b> | <b>128 002</b>  | <b>92 780</b>  | <b>(35 223)</b> | <b>-38%</b>    | <b>892 187</b>     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |          |                  |                     |                 |                 |                 |                |                 |                |                    |
| <b>Receipts</b>                                  |          |                  |                     |                 |                 |                 |                |                 |                |                    |
| Proceeds on disposal of PPE                      |          | -                | -                   | -               | -               | -               | -              | -               | -              | -                  |
| Decrease (increase) in non-current receivables   |          | -                | (5 508)             | -               | -               | -               | (459)          | 459             | -100%          | (5 508)            |
| Decrease (increase) in non-current investments   |          | -                | -                   | -               | -               | -               | -              | -               | -              | -                  |
| <b>Payments</b>                                  |          |                  |                     |                 |                 |                 |                |                 |                |                    |
| Capital assets                                   |          | 602 959          | (521 069)           | -               | (49 865)        | (83 040)        | 130 267        | 213 307         | 164%           | (521 069)          |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> |          | <b>602 959</b>   | <b>(526 577)</b>    | <b>-</b>        | <b>(49 865)</b> | <b>(83 040)</b> | <b>129 808</b> | <b>212 848</b>  | <b>164%</b>    | <b>#REF!</b>       |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |          |                  |                     |                 |                 |                 |                |                 |                |                    |
| <b>Receipts</b>                                  |          |                  |                     |                 |                 |                 |                |                 |                |                    |
| Short term loans                                 |          | -                | -                   | -               | -               | -               | -              | -               | -              | -                  |
| Borrowing long term/refinancing                  |          | -                | -                   | -               | -               | -               | -              | -               | -              | -                  |
| Increase (decrease) in consumer deposits         |          | -                | -                   | -               | -               | -               | -              | -               | -              | -                  |
| <b>Payments</b>                                  |          |                  |                     |                 |                 |                 |                |                 |                |                    |
| Repayment of borrowing                           |          | -                | -                   | -               | -               | -               | -              | -               | -              | -                  |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> |          | <b>-</b>         | <b>-</b>            | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>        | <b>-</b>       | <b>-</b>           |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>     |          | <b>8 665 025</b> | <b>365 610</b>      | <b>-</b>        | <b>(97 089)</b> | <b>44 962</b>   | <b>222 588</b> |                 |                | <b>#REF!</b>       |
| Cash/cash equivalents at beginning:              |          | -                | 41 728              | -               | 155 085         | 13 034          | 41 728         |                 |                | 13 034             |
| Cash/cash equivalents at month/year end:         |          | 8 665 025        | 407 339             | -               | 57 996          | 57 996          | 264 316        |                 |                | #REF!              |

DC21 Ugu - Supporting Table SC1 Material variance explanations - M03 September

| Ref | Description                                     | Variance | Reasons for material deviations                                            | Remedial or corrective steps/remarks |
|-----|-------------------------------------------------|----------|----------------------------------------------------------------------------|--------------------------------------|
|     | <b>R thousands</b>                              |          |                                                                            |                                      |
| 1   | <b>Revenue</b>                                  |          |                                                                            |                                      |
|     | Service charges - Electricity                   |          |                                                                            |                                      |
|     | Service charges - Water                         | 952      | favourable at the end of the first quarter                                 |                                      |
|     | Service charges - Waste Water Management        | 247      | figure is favourable at the end of the first quarter                       |                                      |
|     | Service charges - Waste management              |          |                                                                            |                                      |
|     | Sale of Goods and Rendering of Services         | 295      |                                                                            |                                      |
|     | Agency services                                 | -        |                                                                            |                                      |
|     | Interest                                        | -        |                                                                            |                                      |
|     | Interest earned from Receivables/ outstanding   | 7 176    | of interest being raised.                                                  |                                      |
|     | Interest from Current and Non Current Assets/ I | 1 493    | competitive rates, over a longer period.                                   |                                      |
|     | Dividends                                       | -        |                                                                            |                                      |
|     | Rent on Land                                    | -        |                                                                            |                                      |
|     | Rental from Fixed Assets                        | 288      | providers billed in the month of September 2023.                           |                                      |
|     | Licence and permits                             | -        |                                                                            |                                      |
|     | Operational Revenue/ Other Revenue              | (1 571)  | requests that are received in a particular month. For the first            |                                      |
|     | Non-Exchange Revenue                            | -        |                                                                            |                                      |
|     | Property rates                                  | -        |                                                                            |                                      |
|     | Surcharges and Taxes                            | -        |                                                                            |                                      |
|     | Fines, penalties and forfeits                   | -        |                                                                            |                                      |
|     | Licence and permits                             | -        |                                                                            |                                      |
|     | Transfers and subsidies - Operational           | 75 171   | was received in July 2023 and is expected to be utilised for               |                                      |
| 2   | <b>Expenditure By Type</b>                      |          |                                                                            |                                      |
|     | Employee related costs                          | 51 847   | reinstated Staff, Overtime payable to essential services Staff as          |                                      |
|     | Remuneration of councillors                     | 268      | approvals was not approved. Then subsequently it was approved              |                                      |
|     | Bulk purchases - electricity                    |          |                                                                            |                                      |
|     | Inventory consumed                              | (7 594)  | implemented by management.                                                 |                                      |
|     | Debt impairment                                 | (2)      | million compared with the budget of R18.6 million, which is in line        |                                      |
|     | Depreciation and amortisation                   | (1 314)  | year end thus leading to a favorable variance. As at 30 September          |                                      |
|     | Interest                                        | 719      |                                                                            |                                      |
|     | Contracted services                             | (7 189)  | implemented by management.                                                 |                                      |
|     | Transfers and subsidies                         | (2 000)  | financial challenges that are faced by the municipality.                   |                                      |
|     | Irrecoverable debts written off                 | 6 809    |                                                                            |                                      |
|     | Operational costs                               | 36 916   | commensurate to the year-to-date projections.                              |                                      |
|     |                                                 |          | increase in the country, it has resulted to drastic increase in our        |                                      |
| 3   | <b>Capital Expenditure</b>                      |          |                                                                            |                                      |
|     | Finance and administration                      | 9 340    | The Internal Fundet Capital will be budgeted for in the Adjustments Budget |                                      |
|     | Water management                                | (38 277) |                                                                            |                                      |
|     | Waste water management                          | 4 229    |                                                                            |                                      |
| 4   | <b>Financial Position</b>                       |          |                                                                            |                                      |
| 5   | <b>Cash Flow</b>                                |          |                                                                            |                                      |
|     | Property rates                                  |          |                                                                            |                                      |
|     | Service charges                                 | 12 967   |                                                                            |                                      |
|     | Other revenue                                   | 9 537    |                                                                            |                                      |
|     | Transfers and Subsidies - Operational           | 76 338   |                                                                            |                                      |
|     | Transfers and Subsidies - Capital               | 41 251   |                                                                            |                                      |
|     | Interest                                        | (765)    |                                                                            |                                      |
|     | Dividends                                       |          |                                                                            |                                      |
|     | Suppliers and employees                         | 105 448  |                                                                            |                                      |
|     | Interest                                        | 158      |                                                                            |                                      |
|     | Transfers and Subsidies                         | (1 500)  |                                                                            |                                      |
|     | Capital assets                                  |          |                                                                            |                                      |
| 6   | <b>Measureable performance</b>                  |          |                                                                            |                                      |
| 7   | <b>Municipal Entities</b>                       |          |                                                                            |                                      |

**DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September**

| Description of financial indicator                          |  |  | Basis of calculation                                                                              |  | Ref | 2022/23<br>Audited<br>Outcome | Budget Year 2023/24 |               |       | Full Year<br>Forecast |       |
|-------------------------------------------------------------|--|--|---------------------------------------------------------------------------------------------------|--|-----|-------------------------------|---------------------|---------------|-------|-----------------------|-------|
|                                                             |  |  |                                                                                                   |  |     | Original<br>Budget            | Adjusted<br>Budget  | YearTD actual |       |                       |       |
| <b><u>Borrowing Management</u></b>                          |  |  |                                                                                                   |  |     |                               |                     |               |       |                       |       |
| Capital Charges to Operating Expenditure                    |  |  | Interest & principal paid/Operating Expenditure                                                   |  |     | 0.5%                          | 20.5%               | 0.0%          | 0.7%  | 1.7%                  |       |
| Borrowed funding of 'own' capital expenditure               |  |  | Borrowings/Capital expenditure excl. transfers and grants                                         |  |     | 0.0%                          | 0.0%                | 0.0%          | 0.0%  | 0.0%                  |       |
| <b><u>Safety of Capital</u></b>                             |  |  |                                                                                                   |  |     |                               |                     |               |       |                       |       |
| Debt to Equity                                              |  |  | Loans, Accounts Payable, Overdraft & Tax Provision/<br>Funds & Reserves                           |  |     | 26.3%                         | 27.5%               | 0.0%          | 19.5% | 27.5%                 |       |
| Gearing                                                     |  |  | Long Term Borrowing/ Funds & Reserves                                                             |  |     | 0.0%                          | 0.0%                | 0.0%          | 0.0%  | 0.0%                  |       |
| <b><u>Liquidity</u></b>                                     |  |  |                                                                                                   |  |     |                               |                     |               |       |                       |       |
| Current Ratio                                               |  |  | Current assets/current liabilities                                                                |  |     | 34.6%                         | 115.4%              | 0.0%          | 41.7% | 115.4%                |       |
| Liquidity Ratio                                             |  |  | Monetary Assets/Current Liabilities                                                               |  |     | 1.2%                          | 76.8%               | 0.0%          | 3.1%  | 76.8%                 |       |
| <b><u>Revenue Management</u></b>                            |  |  |                                                                                                   |  |     |                               |                     |               |       |                       |       |
| Annual Debtors Collection Rate<br>(Pavment 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 ><br>12 Months Old                                      |  |     | 0.0%                          | 0.0%                | 0.0%          | 0.0%  | 0.0%                  |       |
| <b><u>Creditors Management</u></b>                          |  |  |                                                                                                   |  |     |                               |                     |               |       |                       |       |
| Creditors System Efficiency                                 |  |  | % of Creditors Paid Within Terms (within MFMA s 65(e))                                            |  |     |                               |                     |               |       |                       |       |
| <b><u>Funding of Provisions</u></b>                         |  |  |                                                                                                   |  |     |                               |                     |               |       |                       |       |
| Percentage Of Provisions Not Funded                         |  |  | Unfunded Provisions/Total Provisions                                                              |  |     |                               |                     |               |       |                       |       |
| <b><u>Other Indicators</u></b>                              |  |  |                                                                                                   |  |     |                               |                     |               |       |                       |       |
| Electricity Distribution Losses                             |  |  | % Volume (units purchased and generated less units<br>sold)/units purchased and generated         |  |     | 2                             |                     |               |       |                       |       |
| Water Distribution Losses                                   |  |  | % Volume (units purchased and own source less units<br>sold)/Total units purchased and own source |  |     | 2                             |                     |               |       |                       |       |
| Employee costs                                              |  |  | Employee costs/Total Revenue - capital revenue                                                    |  |     |                               | 41.4%               | 31.8%         | 0.0%  | 38.0%                 | 31.8% |
| Repairs & Maintenance                                       |  |  | R&M/Total Revenue - capital revenue                                                               |  |     |                               | 8.1%                | 5.8%          | 0.0%  | 2.1%                  | 5.8%  |
| Interest & Depreciation                                     |  |  | I&D/Total Revenue - capital revenue                                                               |  |     |                               | 19.5%               | 17.6%         | 0.0%  | 0.6%                  | 1.4%  |
| <b><u>IDP regulation financial viability indicators</u></b> |  |  |                                                                                                   |  |     |                               |                     |               |       |                       |       |
| i. Debt coverage                                            |  |  | (Total Operating Revenue - Operating Grants)/Debt<br>service payments due within financial year)  |  |     |                               |                     |               |       |                       |       |
| ii. O/S Service Debtors to Revenue                          |  |  | Total outstanding service debtors/annual revenue<br>received for services                         |  |     |                               |                     |               |       |                       |       |
| iii. Cost coverage                                          |  |  | (Available cash + Investments)/monthly fixed operational<br>expenditure                           |  |     |                               |                     |               |       |                       |       |

DC21 Ugu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

| Description                                                             |  | NT Code | Budget Year 2023/24 |            |            |             |              |              |              |          |           |                    | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
|-------------------------------------------------------------------------|--|---------|---------------------|------------|------------|-------------|--------------|--------------|--------------|----------|-----------|--------------------|----------------------------------------------|---------------------------------------------|
|                                                                         |  |         | 0-30 Days           | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Days | 151-180 Days | 181 Dye-1 Yr | Over 1Yr | Total     | Total over 90 days |                                              |                                             |
| R thousands                                                             |  |         |                     |            |            |             |              |              |              |          |           |                    |                                              |                                             |
| Debtors Age Analysis By Income Source                                   |  | M03     |                     |            |            |             |              |              |              |          |           |                    |                                              |                                             |
| Trade and Other Receivables from Exchange Transactions - Water          |  | 1200    | 44 975              | 33 734     | 35 624     | 26 521      | 24 102       | 27 443       | 134 391      | 722 220  | 1 049 009 | 934 676            | -                                            | -                                           |
| Trade and Other Receivables from Exchange Transactions - Electricity    |  | 1300    | -                   | -          | -          | -           | -            | -            | -            | -        | -         | -                  | -                                            | -                                           |
| Receivables from Non-exchange Transactions - Property Rates             |  | 1400    | -                   | -          | -          | -           | -            | -            | -            | -        | -         | -                  | -                                            | -                                           |
| Receivables from Exchange Transactions - Waste Water Management         |  | 1500    | 9 560               | 5 482      | 5 311      | 3 891       | 3 702        | 3 650        | 19 178       | 100 752  | 151 525   | 131 172            | -                                            | -                                           |
| Receivables from Exchange Transactions - Waste Management               |  | 1600    | -                   | -          | -          | -           | -            | -            | -            | -        | -         | -                  | -                                            | -                                           |
| Receivables from Exchange Transactions - Property Rental Debtors        |  | 1700    | -                   | -          | -          | -           | -            | -            | -            | -        | -         | -                  | -                                            | -                                           |
| Interest on Arrear Debtor Accounts                                      |  | 1810    | -                   | -          | -          | -           | -            | -            | (2)          | 1 994    | 1 992     | 1 992              | -                                            | -                                           |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure |  | 1820    | -                   | -          | -          | -           | -            | -            | -            | -        | -         | -                  | -                                            | -                                           |
| Other                                                                   |  | 1900    | (1217)              | (963)      | (550)      | (524)       | (635)        | (369)        | (2 371)      | 4 280    | (1 349)   | 381                | -                                            | -                                           |
| Total By Income Source                                                  |  | 2000    | 54 318              | 38 252     | 40 385     | 29 888      | 27 169       | 30 723       | 151 196      | 829 246  | 1 201 177 | 1 068 221          | -                                            | -                                           |
| 2022/23 - totals only                                                   |  |         | 44 213              | 32 176     | 35 070     | 28 862      | 26 715       | 28 455       | 145 558      | 786 869  | 1 129 919 | 1 018 460          | -                                            | -                                           |
| Debtors Age Analysis By Customer Group                                  |  |         |                     |            |            |             |              |              |              |          |           |                    |                                              |                                             |
| Organs of State                                                         |  | 2200    | 3 502               | 1 567      | 1 235      | 960         | 676          | 521          | 2 527        | 4 925    | 15 913    | 9 609              | -                                            | -                                           |
| Commercial                                                              |  | 2300    | 15 270              | 7 653      | 10 705     | 5 122       | 4 648        | 5 415        | 21 728       | 108 737  | 179 277   | 145 650            | -                                            | -                                           |
| Households                                                              |  | 2400    | 35 633              | 29 069     | 28 455     | 23 829      | 21 888       | 24 792       | 127 138      | 715 535  | 1 006 337 | 913 181            | -                                            | -                                           |
| Other                                                                   |  | 2500    | (86)                | (36)       | (40)       | (23)        | (43)         | (4)          | (197)        | 49       | (350)     | (218)              | -                                            | -                                           |
| Total By Customer Group                                                 |  | 2600    | 54 318              | 38 252     | 40 385     | 29 888      | 27 169       | 30 723       | 151 196      | 829 246  | 1 201 177 | 1 068 221          | -                                            | -                                           |

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

| Description                             |      | NT Code | Budget Year 2023/24 |              |              |               |                |                |                   |             | Total   | 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 |         |                                           |
| R thousands                             |      |         |                     |              |              |               |                |                |                   |             |         |                                           |
| Creditors Age Analysis By Customer Type |      |         |                     |              |              |               |                |                |                   |             |         |                                           |
| Bulk Electricity                        | 0100 | -       | -                   | -            | -            | -             | -              | -              | -                 | -           | -       |                                           |
| Bulk Water                              | 0200 | 8 373   | -                   | 10 444       | 26 208       | 3 109         | -              | -              | 152 425           | 200 558     | 223 006 |                                           |
| PAYE deductions                         | 0300 | -       | -                   | -            | -            | -             | -              | -              | -                 | -           | -       |                                           |
| VAT (output less input)                 | 0400 | -       | -                   | -            | -            | -             | -              | -              | -                 | -           | -       |                                           |
| Pensions / Retirement deductions        | 0500 | -       | -                   | -            | -            | -             | -              | -              | -                 | -           | -       |                                           |
| Loan repayments                         | 0600 | -       | -                   | -            | 238          | 88            | -              | -              | -                 | 326         | 894     |                                           |
| Trade Creditors                         | 0700 | 12 723  | 10 104              | 2 703        | 75 489       | 19 849        | 21 391         | 11 294         | 62 929            | 216 481     | 298 477 |                                           |
| Auditor General                         | 0800 | 636     | -                   | -            | -            | -             | -              | 21             | -                 | 657         | 1 182   |                                           |
| Other                                   | 0900 | 3 616   | 1 775               | -            | 4 943        | 2 364         | 1 062          | 2 035          | 44 751            | 60 544      | 60 118  |                                           |
| Total By Customer Type                  |      | 1000    | 25 347              | 11 878       | 13 147       | 106 878       | 25 409         | 22 453         | 13 349            | 260 105     | 478 567 | 583 679                                   |

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M03 September

| Investments by maturity<br>Name of institution & investment ID | Ref | Period of<br>Investment<br>Yrs/Months | Type of<br>Investment | Capital<br>Guarantee<br>(Yes/ No) | Variable or<br>Fixed interest<br>rate | Interest Rate | Commission<br>Paid (Rands) | Commission<br>Recipient | Expiry date of<br>investment | Opening<br>balance | Interest to be<br>realised | Partial /<br>Premature<br>Withdrawal (4) | Monthly Interest<br>Withdrawn | Investment Top<br>Up | Closing<br>Balance |
|----------------------------------------------------------------|-----|---------------------------------------|-----------------------|-----------------------------------|---------------------------------------|---------------|----------------------------|-------------------------|------------------------------|--------------------|----------------------------|------------------------------------------|-------------------------------|----------------------|--------------------|
| <b>R thousands</b>                                             |     |                                       |                       |                                   |                                       |               |                            |                         |                              |                    |                            |                                          |                               |                      |                    |
| <b>Municipality</b>                                            |     |                                       |                       |                                   |                                       |               |                            |                         |                              |                    |                            |                                          |                               |                      |                    |
| FNB 747619/2002                                                |     | 2                                     | CAPITAL               | N                                 | 1                                     | 8.5           | 0                          | 0                       | 20230918                     | 5 500              | (5 000)                    |                                          |                               |                      | -                  |
| FNB CALL 8220000000                                            |     | 2                                     | INTEREST              | N                                 | 1                                     | 8.5           | 0                          | 0                       | 20230918                     | 73                 |                            | (177)                                    |                               |                      | -                  |
| FNB CALL 8220000000                                            |     | 2                                     | CAPITAL               | N                                 | 1                                     | 8.5           | 0                          | 0                       | 20230918                     | 146                |                            |                                          |                               |                      | 146                |
| FNB CALL 8220000000                                            |     | 2                                     | INTEREST              | N                                 | 1                                     | 8.5           | 0                          | 0                       | 20230918                     | 2                  |                            |                                          |                               |                      | 3                  |
| REDVBA/NH 7648552726                                           |     | 1                                     | CAPITAL               | N                                 | 1                                     | 8.5           | 0                          | 0                       | 20230616                     | 10 000             | (10 000)                   |                                          |                               |                      | -                  |
| REDVBA/NH 7648552726                                           |     | 1                                     | INTEREST              | N                                 | 1                                     | 8.5           | 0                          | 0                       | 20230616                     | 146                |                            | (148)                                    |                               |                      | -                  |
| STANDARD MIG CALL 058905324-041                                |     | 1                                     | CAPITAL               | N                                 | 1                                     | 8.5           | 0                          | 0                       | 20230816                     | 19 353             | (31 755)                   |                                          |                               | (2 440)              | 38                 |
| STANDARD MIG CALL 058905324-041                                |     | 1                                     | INTEREST              | N                                 | 1                                     | 8.5           | 0                          | 0                       | 20230816                     | 126                |                            | (323)                                    |                               |                      | 0                  |
| STANDARD 058905324-045                                         |     | 3                                     | CAPITAL               | N                                 | 1                                     | 8.5           | 0                          | 0                       | 20231016                     | 15 000             | (15 000)                   |                                          |                               |                      | -                  |
| STANDARD 058905324-045                                         |     | 3                                     | INTEREST              | N                                 | 1                                     | 8.5           | 0                          | 0                       | 20231016                     | 227                |                            | (227)                                    |                               |                      | -                  |
| ABSA INVEST 2081167869                                         |     | 2                                     | CAPITAL               | N                                 | 1                                     | 8.5           | 0                          | 0                       | 20231116                     | 60 000             | (5 000)                    |                                          |                               |                      | 55 000             |
| ABSA INVEST 2081167869                                         |     | 2                                     | INTEREST              | N                                 | 1                                     | 8.5           | 0                          | 0                       | 20231116                     | 1 635              |                            | (1 635)                                  |                               |                      | 1 162              |
| STD CALL 058905324-042                                         |     | 2                                     | CAPITAL               | N                                 | 1                                     | 8.5           | 0                          | 0                       | 20230918                     | 2                  |                            |                                          |                               |                      | 2                  |
| STD CALL 058905324-042                                         |     | 2                                     | INTEREST              | N                                 | 1                                     | 8.5           | 0                          | 0                       | 20230918                     | -                  |                            |                                          |                               |                      | 0                  |
| Interest on other positive Bank Balances                       |     |                                       |                       |                                   |                                       |               |                            |                         |                              |                    |                            |                                          |                               |                      |                    |
| <b>Entities</b>                                                |     |                                       |                       |                                   |                                       |               |                            |                         |                              | 111 712            | (86 755)                   | (2 405)                                  | 2 528                         | 12 440               | 56 351             |
|                                                                |     |                                       |                       |                                   |                                       |               |                            |                         |                              |                    |                            |                                          |                               |                      | -                  |
|                                                                |     |                                       |                       |                                   |                                       |               |                            |                         |                              |                    |                            |                                          |                               |                      | -                  |
|                                                                |     |                                       |                       |                                   |                                       |               |                            |                         |                              |                    |                            |                                          |                               |                      | -                  |
|                                                                |     |                                       |                       |                                   |                                       |               |                            |                         |                              |                    |                            |                                          |                               |                      | -                  |
| <b>Entities sub-total</b>                                      |     |                                       |                       |                                   |                                       |               |                            |                         |                              | -                  | -                          | -                                        | -                             | -                    | -                  |
| <b>TOTAL INVESTMENTS AND INTEREST</b>                          | 2   |                                       |                       |                                   |                                       |               |                            |                         |                              | 111 712            | (86 755)                   | (2 405)                                  | 2 528                         | 12 440               | 56 351             |

DC21 Ugu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

| Description                                         |  | Ref | 2022/23 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | Budget Year 2023/24 |               |              |                | Full Year Forecast |
|-----------------------------------------------------|--|-----|-------------------------|-----------------|-----------------|----------------|---------------------|---------------|--------------|----------------|--------------------|
|                                                     |  |     |                         |                 |                 |                | YearTD actual       | YearTD budget | YTD variance | YTD variance % |                    |
| R thousands                                         |  |     |                         |                 |                 |                |                     |               |              |                |                    |
| RECEIPTS:                                           |  | 1,2 |                         |                 |                 |                |                     |               |              |                |                    |
| Operating Transfers and Grants                      |  |     |                         |                 |                 |                |                     |               |              |                |                    |
| National Government:                                |  |     | 593 997                 | 753 907         |                 |                | 265 440             | 188 477       | 75 501       | 40.1%          | 753 907            |
| Local Government Equitable Share                    |  |     | 593 130                 | 630 083         |                 |                | 262 535             | 157 521       | 105 014      | 66.7%          | 630 083            |
| Integrated National Electrification Programme Grant |  |     |                         | -               |                 |                |                     |               |              |                |                    |
| Expanded Public Works Programme Integrated Grant    |  |     | 3 319                   | 3 819           |                 |                | 955                 | 995           |              |                | 3 819              |
| Local Government Financial Management Grant         |  |     | 1 950                   | 1 950           |                 |                | 1 950               | 400           |              |                | 1 950              |
| Public Transport Network Grant                      |  |     |                         |                 |                 |                |                     |               |              |                |                    |
| Municipal Disaster Relief Grant                     |  | 3   |                         |                 |                 |                |                     |               |              |                |                    |
| Municipal Infrastructure Grant                      |  |     |                         | 70 541          |                 |                |                     | 17 635        | (17 635)     | -100.0%        | 70 541             |
| Infrastructure Skills Development Grant             |  |     |                         |                 |                 |                |                     |               |              |                |                    |
| Water Services Infrastructure Grant                 |  |     |                         |                 |                 |                |                     |               |              |                |                    |
| Rural Road Asset Management Systems Grant           |  |     | 2 895                   | 2 895           |                 |                |                     | 724           | (724)        | -100.0%        | 2 895              |
| Electricity Demand Side Management                  |  |     |                         |                 |                 |                |                     |               |              |                |                    |
| Neighbourhood Development Partnership Grant         |  |     |                         |                 |                 |                |                     |               |              |                |                    |
| Municipal Disaster Response Grant                   |  |     | 745                     |                 |                 |                |                     |               |              |                |                    |
| Municipal Disaster Recovery Grant                   |  |     |                         | 44 619          |                 |                |                     | 11 155        | (11 155)     | -100.0%        | 44 619             |
| Municipal Emergency Housing Grant                   |  |     |                         |                 |                 |                |                     |               |              |                |                    |
| Other transfers/grants (insert description)         |  |     | -                       |                 |                 |                |                     |               |              |                |                    |
| Provincial Government:                              |  |     | 8 600                   |                 |                 |                |                     | -             |              |                | -                  |
| Specify (Add grant description)                     |  |     | 8 600                   |                 |                 |                |                     |               |              |                |                    |
| Private Enterprises                                 |  |     | -                       |                 |                 |                |                     |               |              |                |                    |
|                                                     |  |     |                         |                 |                 |                |                     |               |              |                |                    |
|                                                     |  |     |                         |                 |                 |                |                     |               |              |                |                    |
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|                                                     |  |     |                         |                 |                 |                |                     |               |              |                |                    |
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|                                                     |  |     |                         |                 |                 |                |                     |               |              |                |                    |
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|                                                     |  |     |                         |                 |                 |                |                     |               |              |                |                    |

DC21 Ugu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

| 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                                          |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>EXPENDITURE</b>                                   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Operating expenditure of Transfers and Grants</b> |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                                 |     | 290 884         | -                   | -               | 30 842         | 58 526        | 30 956        | 27 570       | 89.1%          | -                  |
| Local Government Equitable Share                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Integrated National Electrification Programme Grant  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Expanded Public Works Programme Integrated Grant     |     | 3 319           | -                   | -               | 280            | 743           | 955           | (212)        | -22.2%         | -                  |
| Local Government Financial Management Grant          |     | 1 950           | -                   | -               | 107            | 208           | 488           | (279)        | -57.3%         | -                  |
| Public Transport Network Grant                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Municipal Disaster Relief Grant                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Municipal Infrastructure Grant                       |     | 277 374         | -                   | -               | 30 454         | 57 575        | 17 635        | 39 940       | 226.5%         | -                  |
| Infrastructure Skills Development Grant              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water Services Infrastructure Grant                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rural Road Asset Management Systems Grant            |     | 5 496           | -                   | -               | -              | -             | 724           | (724)        | -100.0%        | -                  |
| Electricity Demand Side Management                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Neighbourhood Development Partnership Grant          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Municipal Disaster Response Grant                    |     | 745             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Municipal Disaster Recovery Grant                    |     | 2 000           | -                   | -               | -              | -             | 11 155        | (11 155)     | -100.0%        | -                  |
| Municipal Emergency Housing Grant                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
|                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other transfers/grants [insert description]          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Provincial Government:                               |     | 7 529           | -                   | -               | 23             | 49            | -             | 49           | #DIV/0!        | -                  |
| Specify (Add grant description)                      |     | 7 529           | -                   | -               | 23             | 49            | -             | 49           | #DIV/0!        | -                  |
| Private Enterprises                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
|                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
|                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
|                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
|                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
|                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
|                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other capital transfers/grants [insert desc]         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| District Municipality:                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Specify (Add grant description)                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
|                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
|                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
|                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
|                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other capital transfers/grants [insert desc]         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other grant providers:                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| National Library South Africa                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Registration of Deeds Trade Account                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| South Africa National Roads Agency                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| National English Literary Museum                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
|                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other capital transfers/grants [insert desc]         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Total operating expenditure of Transfers and Grants: |     | 298 413         | -                   | -               | 30 864         | 58 575        | 30 956        | 27 619       | 89.2%          | -                  |
| <b>Capital expenditure of Transfers and Grants</b>   |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                                 |     | 220 000         | -                   | -               | 26 918         | 29 901        | 92 460        | (62 559)     | -67.7%         | -                  |
| Municipal Infrastructure Grant                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water Services Infrastructure Grant                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Integrated National Electrification Programme Grant  |     | -               | -                   | -               | -              | -             | 54 960        | (54 960)     | -100.0%        | -                  |
| Rural Road Asset Management Systems Grant            |     | 220 000         | -                   | -               | 26 918         | 29 901        | 37 500        | (7 599)      | -20.3%         | -                  |
| Energy Efficiency and Demand Side Management Grant   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Local government financial management grant          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Integrated Urban Development Grant                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Neighbourhood Development Partnership Grant          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Public Transport Network Grant                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Municipal Emergency Housing Grant                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Municipal Disaster Response Grant                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Municipal Disaster Recovery Grant                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Regional Bulk Infrastructure Grant                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
|                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other capital transfers/grants [insert desc]         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Provincial Government:                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |

|                                                    |         |   |   |        |        |         |          |        |   |   |
|----------------------------------------------------|---------|---|---|--------|--------|---------|----------|--------|---|---|
| Specify (Add grant description)                    |         |   |   |        |        |         |          |        |   |   |
| Other capital transfers/grants [insert desc]       |         |   |   |        |        |         |          |        |   |   |
| District Municipality:                             |         |   |   |        |        |         |          |        |   |   |
| Specify (Add grant description)                    |         |   |   |        |        |         |          |        |   |   |
| Other capital transfers/grants [insert desc]       |         |   |   |        |        |         |          |        |   |   |
| Other grant providers:                             |         |   |   |        |        |         |          |        |   |   |
| National Library South Africa                      |         |   |   |        |        |         |          |        |   |   |
| South Africa National Accreditation System         |         |   |   |        |        |         |          |        |   |   |
| Education, Training and Development Practices SETA |         |   |   |        |        |         |          |        |   |   |
| National Museum                                    |         |   |   |        |        |         |          |        |   |   |
| Other capital transfers/grants [insert desc]       |         |   |   |        |        |         |          |        |   |   |
| Total capital expenditure of Transfers and Grants  | 220 000 | - | - | 26 918 | 29 901 | 92 460  | (62 559) | -67.7% | - | - |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS          | 518 413 | - | - | 57 783 | 88 476 | 123 415 | (34 940) | -28.3% | - | - |

## DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

| Summary of Employee and Councillor remuneration             | 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   | A               | B                   | C               |                |                |                |                |                | D                  |
| <b>Councillors (Political Office Bearers plus Other)</b>    |     |                 |                     |                 |                |                |                |                |                |                    |
| Basic Salaries and Wages                                    |     | 8 796           | 8 058               | -               | 765            | 2 307          | 2 015          | 293            | 15%            | 8 058              |
| Pension and UIF Contributions                               |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Medical Aid Contributions                                   |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Motor Vehicle Allowance                                     |     | -               | 416                 | -               | -              | -              | 104            | (104)          | -100%          | 416                |
| Cellphone Allowance                                         |     | -               | 742                 | -               | 4              | 11             | 166            | (174)          | -94%           | 742                |
| Housing Allowances                                          |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Other benefits and allowances                               |     | 3 081           | 2 192               | -               | 260            | 802            | 548            | 254            | 46%            | 2 192              |
| <b>Sub Total - Councillors</b>                              |     | <b>11 878</b>   | <b>11 409</b>       | <b>-</b>        | <b>1 029</b>   | <b>3 120</b>   | <b>2 852</b>   | <b>268</b>     | <b>9%</b>      | <b>11 409</b>      |
| <b>% increase</b>                                           | 4   |                 | <b>-3.9%</b>        |                 |                |                |                |                |                | <b>-3.9%</b>       |
| <b>Senior Managers of the Municipality</b>                  | 3   |                 |                     |                 |                |                |                |                |                |                    |
| Basic Salaries and Wages                                    |     | -               | 5 162               | -               | 11             | 25             | 1 291          | (1 266)        | -98%           | 5 162              |
| Pension and UIF Contributions                               |     | -               | -                   | -               | 2              | 3              | -              | 3              | #DIV/0!        | -                  |
| Medical Aid Contributions                                   |     | -               | 65                  | -               | 2              | 3              | 16             | (13)           | -80%           | 65                 |
| Overtime                                                    |     | -               | -                   | -               | -              | 5              | -              | 5              | #DIV/0!        | -                  |
| Performance Bonus                                           |     | -               | -                   | -               | -              | 108            | -              | 108            | #DIV/0!        | -                  |
| Motor Vehicle Allowance                                     |     | 229             | 7 713               | -               | -              | -              | 428            | (428)          | -100%          | 7 713              |
| Cellphone Allowance                                         |     | -               | 148                 | -               | -              | -              | 37             | (37)           | -100%          | 148                |
| Housing Allowances                                          |     | -               | 494                 | -               | -              | -              | 123            | (123)          | -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                           |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| In kind benefits                                            |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| <b>Sub Total - Senior Managers of Municipality</b>          |     | <b>560</b>      | <b>7 583</b>        | <b>-</b>        | <b>15</b>      | <b>144</b>     | <b>1 896</b>   | <b>(1 752)</b> | <b>-92%</b>    | <b>7 583</b>       |
| <b>% increase</b>                                           | 4   |                 | <b>1255.0%</b>      |                 |                |                |                |                |                | <b>1255.0%</b>     |
| <b>Other Municipal Staff</b>                                |     |                 |                     |                 |                |                |                |                |                |                    |
| Basic Salaries and Wages                                    |     | 314 561         | 287 634             | -               | 26 207         | 100 739        | 71 908         | 28 830         | 40%            | 287 634            |
| Pension and UIF Contributions                               |     | 49 598          | 43 309              | -               | 4 638          | 13 869         | 10 827         | 3 042          | 28%            | 43 309             |
| Medical Aid Contributions                                   |     | 18 782          | 20 372              | -               | 1 803          | 5 419          | 5 093          | 326            | 6%             | 20 372             |
| Overtime                                                    |     | 49 907          | 7 532               | -               | 5 601          | 13 975         | 1 883          | 12 092         | 642%           | 7 532              |
| Performance Bonus                                           |     | -               | 1 027               | -               | -              | -              | 257            | (257)          | -100%          | 1 027              |
| Motor Vehicle Allowance                                     |     | 9 973           | 8 646               | -               | 903            | 2 887          | 2 162          | 725            | 34%            | 8 646              |
| Cellphone Allowance                                         |     | 2 925           | 3 047               | -               | 285            | 807            | 762            | 45             | 6%             | 3 047              |
| Housing Allowances                                          |     | 1 550           | 1 760               | -               | 122            | 368            | 440            | (72)           | -16%           | 1 760              |
| Other benefits and allowances                               |     | 26 519          | 9 522               | -               | 1 197          | 11 818         | 2 380          | 9 437          | 396%           | 9 522              |
| Payments in lieu of leave                                   |     | 6 292           | 2 013               | -               | 405            | 1 823          | 503            | 1 320          | 262%           | 2 013              |
| Long service awards                                         |     | 3 216           | 2 403               | -               | 504            | 1 546          | 601            | 946            | 157%           | 2 403              |
| Post-retirement benefit obligations                         | 2   | 7 877           | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Entertainment                                               |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Scarcity                                                    |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Acting and post related allowance                           |     | 2 691           | 15 000              | -               | 307            | 914            | 3 750          | (2 836)        | -76%           | 15 000             |
| In kind benefits                                            |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| <b>Sub Total - Other Municipal Staff</b>                    |     | <b>493 892</b>  | <b>402 264</b>      | <b>-</b>        | <b>41 972</b>  | <b>154 164</b> | <b>100 566</b> | <b>53 598</b>  | <b>53%</b>     | <b>402 264</b>     |
| <b>% increase</b>                                           | 4   |                 | <b>-18.6%</b>       |                 |                |                |                |                |                | <b>-18.6%</b>      |
| <b>Total Parent Municipality</b>                            |     | <b>506 329</b>  | <b>421 255</b>      | <b>-</b>        | <b>43 016</b>  | <b>157 428</b> | <b>105 314</b> | <b>52 114</b>  | <b>49%</b>     | <b>421 255</b>     |
| <b>Unpaid salary, allowances &amp; benefits in arrears:</b> |     |                 |                     |                 |                |                |                |                |                |                    |
| <b>Board Members of Entities</b>                            |     |                 |                     |                 |                |                |                |                |                |                    |
| 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                               |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| <b>Board Fees</b>                                           | 5   |                 |                     |                 |                |                |                |                |                |                    |
| Payments in lieu of leave                                   |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Long service awards                                         |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Post-retirement benefit obligations                         |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Entertainment                                               |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Scarcity                                                    |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |

|                                                |   |         |         |   |        |         |         |        |     |         |
|------------------------------------------------|---|---------|---------|---|--------|---------|---------|--------|-----|---------|
| Acting and post related allowance              |   | -       | -       | - | -      | -       | -       | -      | -   | -       |
| In kind benefits                               |   | -       | -       | - | -      | -       | -       | -      | -   | -       |
| <b>Sub Total - Executive members Board</b>     | 2 | -       | -       | - | -      | -       | -       | -      | -   | -       |
| <b>% increase</b>                              | 4 |         |         |   |        |         |         |        |     |         |
| <b>Senior Managers of Entities</b>             |   |         |         |   |        |         |         |        |     |         |
| 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                               |   | -       | -       | - | -      | -       | -       | -      | -   | -       |
| <b>Sub Total - Senior Managers of Entities</b> | 4 | -       | -       | - | -      | -       | -       | -      | -   | -       |
| <b>% increase</b>                              |   |         |         |   |        |         |         |        |     |         |
| <b>Other Staff of Entities</b>                 |   |         |         |   |        |         |         |        |     |         |
| 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                               |   | -       | -       | - | -      | -       | -       | -      | -   | -       |
| <b>Sub Total - Other Staff of Entities</b>     | 4 | -       | -       | - | -      | -       | -       | -      | -   | -       |
| <b>% increase</b>                              |   |         |         |   |        |         |         |        |     |         |
| <b>Total Municipal Entities</b>                |   | -       | -       | - | -      | -       | -       | -      | -   | -       |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b> |   | 506 329 | 421 255 | - | 43 016 | 157 428 | 105 314 | 52 114 | 49% | 421 255 |
| <b>% increase</b>                              | 4 |         | -16.8%  |   |        |         |         |        |     | -16.8%  |
| <b>TOTAL MANAGERS AND STAFF</b>                |   | 494 451 | 409 846 | - | 41 987 | 154 308 | 102 462 | 51 847 | 51% | 409 846 |

DC21 Ugu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

| Ref | Description                                                                                                                                                                                     | 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 |   |
|     |                                                                                                                                                                                                 | Outcome             | Outcome         | Outcome         | Outcome | Outcome | Outcome | Budget         | Budget         | Budget         | Budget         | Budget         | Budget           |                                                     |                        |                        |   |
| 1   | R thousands                                                                                                                                                                                     |                     |                 |                 |         |         |         |                |                |                |                |                |                  |                                                     |                        |                        |   |
|     | <b>Cash Receipts By Source</b>                                                                                                                                                                  |                     |                 |                 |         |         |         |                |                |                |                |                |                  |                                                     |                        |                        |   |
|     | Property rates                                                                                                                                                                                  | -                   | -               | -               | -       | -       | -       | -              | -              | -              | -              | -              | -                | -                                                   | -                      | -                      | - |
|     | Service charges - Electricity revenue                                                                                                                                                           | -                   | -               | -               | -       | -       | -       | -              | -              | -              | -              | -              | -                | -                                                   | -                      | -                      | - |
|     | Service charges - Water revenue                                                                                                                                                                 | 18 563              | 27 907          | 25 428          | -       | -       | -       | 20 017         | 20 017         | 20 017         | 20 017         | 20 017         | 67 101           | 240 206                                             | 254 618                | 269 030                | - |
|     | Service charges - Waste Water Management                                                                                                                                                        | 6 244               | 6 244           | 6 244           | -       | -       | -       | 6 244          | 6 244          | 6 244          | 6 244          | 6 244          | 24 977           | 74 400                                              | 79 426                 | 83 921                 | - |
|     | Service charges - Waste Management                                                                                                                                                              | -                   | -               | -               | -       | -       | -       | -              | -              | -              | -              | -              | -                | -                                                   | -                      | -                      | - |
|     | Rental of facilities and equipment                                                                                                                                                              | 65                  | 115             | 89              | -       | -       | -       | 217            | 217            | 217            | 217            | 217            | 1 199            | 2 603                                               | 2 759                  | 2 915                  | - |
|     | Interest earned - external investments                                                                                                                                                          | 330                 | 1162            | 944             | -       | -       | -       | 967            | 967            | 967            | 967            | 967            | 4 634            | 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                                                                                                                                                           | 262 535             | 2 905           | -               | -       | -       | -       | 63 034         | 63 034         | 63 034         | 63 034         | 63 034         | 175 797          | 756 407                                             | 752 577                | 797 051                | - |
|     | Other revenue                                                                                                                                                                                   | 13 865              | 25 189          | 114             | -       | -       | -       | 10 000         | 10 000         | 10 000         | 10 000         | 10 000         | 30 132           | 120 000                                             | 127 200                | 134 400                | - |
|     | <b>Cash Receipts by Source</b>                                                                                                                                                                  | <b>301 723</b>      | <b>63 973</b>   | <b>33 819</b>   | -       | -       | -       | <b>100 479</b> | <b>100 479</b> | <b>100 479</b> | <b>100 479</b> | <b>100 479</b> | <b>298 007</b>   | <b>1 205 751</b>                                    | <b>1 228 981</b>       | <b>1 300 316</b>       | - |
|     | <b>Other Cash Flows by Source</b>                                                                                                                                                               |                     |                 |                 |         |         |         |                |                |                |                |                |                  |                                                     |                        |                        |   |
|     | Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                   | 156 000             | -               | -               | -       | -       | -       | 37 916         | 37 916         | 37 916         | 37 916         | 37 916         | 110 413          | 454 994                                             | 318 064                | 331 235                | - |
|     | Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, 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                                                                                                                                                  | -                   | -               | -               | -       | -       | -       | -              | -              | -              | -              | -              | -                | -                                                   | -                      | -                      | - |
|     | <b>Total Cash Receipts by Source</b>                                                                                                                                                            | <b>456 723</b>      | <b>63 973</b>   | <b>33 819</b>   | -       | -       | -       | <b>138 395</b> | <b>138 395</b> | <b>138 395</b> | <b>138 395</b> | <b>138 395</b> | <b>408 420</b>   | <b>1 660 745</b>                                    | <b>1 547 045</b>       | <b>1 631 551</b>       | - |
|     | <b>Cash Payments by Type</b>                                                                                                                                                                    |                     |                 |                 |         |         |         |                |                |                |                |                |                  |                                                     |                        |                        |   |
|     | Employee related costs                                                                                                                                                                          | 48 271              | 54 847          | 41 987          | -       | -       | -       | -              | -              | -              | -              | -              | 264 741          | 409 846                                             | 391 293                | 373 720                | - |
|     | Remuneration of councillors                                                                                                                                                                     | 1 052               | 1 039           | 1 029           | -       | -       | -       | -              | -              | -              | -              | -              | 8 289            | 11 409                                              | 10 898                 | 10 296                 | - |
|     | Interest                                                                                                                                                                                        | 673                 | 1 291           | -               | -       | -       | -       | -              | -              | -              | -              | -              | 5 258            | 7 222                                               | 3 938                  | 3 741                  | - |
|     | Bulk purchases - Electricity                                                                                                                                                                    | -                   | -               | -               | -       | -       | -       | -              | -              | -              | -              | -              | -                | -                                                   | -                      | -                      | - |
|     | Acquisitions - water & other inventory                                                                                                                                                          | 25 099              | 16 176          | 6 266           | -       | -       | -       | -              | -              | -              | -              | -              | (1 864)          | 45 668                                              | 64 167                 | 79 991                 | - |
|     | Contracted services                                                                                                                                                                             | 38 405              | 18 891          | 18 798          | -       | -       | -       | -              | -              | -              | -              | -              | 83 115           | 159 209                                             | 160 266                | 161 516                | - |
|     | Transfers and subsidies - other municipalities                                                                                                                                                  | -                   | -               | -               | -       | -       | -       | -              | -              | -              | -              | -              | -                | -                                                   | -                      | -                      | - |
|     | Transfers and subsidies - other                                                                                                                                                                 | -                   | 500             | -               | -       | -       | -       | -              | -              | -              | -              | -              | 7 500            | 8 000                                               | 7 600                  | 7 220                  | - |
|     | Other expenditure                                                                                                                                                                               | 130 863             | 8 373           | 12 963          | -       | -       | -       | -              | -              | -              | -              | -              | (24 995)         | 127 203                                             | 120 869                | 114 851                | - |
|     | <b>Cash Payments by Type</b>                                                                                                                                                                    | <b>244 353</b>      | <b>101 117</b>  | <b>81 043</b>   | -       | -       | -       | -              | -              | -              | -              | -              | <b>342 045</b>   | <b>768 558</b>                                      | <b>758 970</b>         | <b>751 336</b>         | - |
|     | <b>Other Cash Flows/Payments by Type</b>                                                                                                                                                        |                     |                 |                 |         |         |         |                |                |                |                |                |                  |                                                     |                        |                        |   |
|     | Capital assets                                                                                                                                                                                  | 2 101               | 31 074          | 49 865          | -       | -       | -       | -              | -              | -              | -              | -              | 438 029          | 521 069                                             | 552 188                | 583 344                | - |
|     | Repayment of borrowing                                                                                                                                                                          | -                   | -               | -               | -       | -       | -       | -              | -              | -              | -              | -              | -                | -                                                   | -                      | -                      | - |
|     | Other Cash Flows/Payments                                                                                                                                                                       | -                   | -               | -               | -       | -       | -       | -              | -              | -              | -              | -              | -                | -                                                   | -                      | -                      | - |
|     | <b>Total Cash Payments by Type</b>                                                                                                                                                              | <b>246 454</b>      | <b>132 191</b>  | <b>130 908</b>  | -       | -       | -       | -              | -              | -              | -              | -              | <b>780 074</b>   | <b>1 289 627</b>                                    | <b>1 311 159</b>       | <b>1 334 679</b>       | - |
|     | <b>NET INCREASE/(DECREASE) IN CASH HELD</b>                                                                                                                                                     | <b>210 269</b>      | <b>(68 218)</b> | <b>(97 089)</b> | -       | -       | -       | <b>138 395</b> | <b>138 395</b> | <b>138 395</b> | <b>138 395</b> | <b>138 395</b> | <b>(371 653)</b> | <b>371 118</b>                                      | <b>235 887</b>         | <b>296 872</b>         | - |
|     | Cash/cash equivalents at the month/year beginning:                                                                                                                                              | 13 034              | 223 303         | 155 085         | 57 996  | 57 996  | 57 996  | 57 996         | 196 391        | 334 786        | 473 182        | 611 577        | 749 973          | 13 034                                              | 384 152                | 620 039                | - |
|     | Cash/cash equivalents at the month/year end:                                                                                                                                                    | 223 303             | 155 085         | 57 996          | 57 996  | 57 996  | 57 996  | 196 391        | 334 786        | 473 182        | 611 577        | 749 973        | 378 319          | 384 152                                             | 620 039                | 620 039                | - |

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

| 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 |
| <b>R thousands</b>                           |                  |                     |                 |                |               |               |              |                |                            |
| <b>Monthly expenditure performance trend</b> |                  |                     |                 |                |               |               |              |                |                            |
| July                                         | 702 171          | 37 916              |                 | 2 101          | 2 101         | 37 916        | 35 815       | 94.5%          | 0%                         |
| August                                       | 702 171          | 37 916              |                 | 31 074         | 33 175        | 75 832        | 42 657       | 56.3%          | 7%                         |
| September                                    | 702 171          | 37 916              |                 | 50 844         | 84 019        | 113 748       | 29 729       | 26.1%          | 18%                        |
| October                                      | 702 171          | 37 916              |                 |                |               | 151 664       | —            |                |                            |
| November                                     | 702 171          | 37 916              |                 |                |               | 189 580       | —            |                |                            |
| December                                     | 702 171          | 37 916              |                 |                |               | 227 496       | —            |                |                            |
| January                                      | 702 171          | 37 916              |                 |                |               | 265 412       | —            |                |                            |
| February                                     | 702 171          | 37 916              |                 |                |               | 303 328       | —            |                |                            |
| March                                        | 702 171          | 37 916              |                 |                |               | 341 244       | —            |                |                            |
| April                                        | 702 171          | 37 916              |                 |                |               | 379 160       | —            |                |                            |
| May                                          | 702 171          | 37 916              |                 |                |               | 417 076       | —            |                |                            |
| June                                         | 702 171          | 37 916              |                 |                |               | 454 992       | —            |                |                            |
| <b>Total Capital expenditure</b>             | <b>8 426 057</b> | <b>454 992</b>      | <b>—</b>        | <b>84 019</b>  |               |               |              |                |                            |

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

| 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   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b> |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                                             |     | 510 648         | 234 703             | -               | 22 649         | 44 839        | 58 676        | 13 837       | 23.6%          | 234 703            |
| 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             | -               | 8 143          | 15 718        | 38 056        | 22 338       | 58.7%          | 152 223            |
| Dams and Weirs                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Boreholes                                                         |     | 121 779         | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Reservoirs                                                        |     | 1 000           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Pump Stations                                                     |     | 2 250           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water Treatment Works                                             |     | 62 308          | 54 117              | -               | 3 934          | 3 934         | 13 529        | 9 596        | 70.9%          | 54 117             |
| Bulk Mains                                                        |     | 59 409          | -                   | -               | -              | 3 697         | -             | (3 697)      | #DIV/0!        | -                  |
| Distribution                                                      |     | 28 821          | 58 106              | -               | 4 210          | 8 087         | 24 527        | 16 440       | 67.0%          | 58 106             |
| Distribution Points                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| PRV Stations                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sanitation Infrastructure                                         |     | 230 791         | 82 480              | -               | 14 506         | 29 121        | 20 620        | (8 501)      | -41.2%         | 82 480             |
| Pump Station                                                      |     | 11 351          | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Reticulation                                                      |     | 15 495          | 44 000              | -               | 9 305          | 13 569        | 11 000        | (2 569)      | -23.4%         | 44 000             |
| Waste Water Treatment Works                                       |     | 203 805         | 38 480              | -               | 5 200          | 15 552        | 9 620         | (5 932)      | -61.7%         | 38 480             |
| Outfall Sewers                                                    |     | 140             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Toilet Facilities                                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Solid Waste Infrastructure                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Landfill Sites                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Transfer Stations                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Processing Facilities                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Drop-off Points                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Separation Facilities                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Electricity Generation Facilities                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rail Infrastructure                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rail Lines                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rail Structures                                                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rail Furniture                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Drainage Collection                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Conveyance                                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Attenuation                                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| MV Substations                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| LV Networks                                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Coastal Infrastructure                                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sand Pumps                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Piers                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Revetments                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Promenades                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Information and Communication Infrastructure                      |     | 4 290           | -                   | -               | -              | -             | -             | -            | -              | -                  |

|                                        |        |   |   |     |       |   |         |         |   |
|----------------------------------------|--------|---|---|-----|-------|---|---------|---------|---|
| Data Centres                           | 4 290  | - | - | -   | -     | - | -       | -       | - |
| Core Layers                            | -      | - | - | -   | -     | - | -       | -       | - |
| Distribution Layers                    | -      | - | - | -   | -     | - | -       | -       | - |
| Capital Spares                         | -      | - | - | -   | -     | - | -       | -       | - |
| <b>Community Assets</b>                | -      | - | - | -   | -     | - | -       | -       | - |
| 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                         | -      | - | - | -   | -     | - | -       | -       | - |
| <b>Heritage assets</b>                 | -      | - | - | -   | -     | - | -       | -       | - |
| Monuments                              | -      | - | - | -   | -     | - | -       | -       | - |
| Historic Buildings                     | -      | - | - | -   | -     | - | -       | -       | - |
| Works of Art                           | -      | - | - | -   | -     | - | -       | -       | - |
| Conservation Areas                     | -      | - | - | -   | -     | - | -       | -       | - |
| Other Heritage                         | -      | - | - | -   | -     | - | -       | -       | - |
| <b>Investment properties</b>           | -      | - | - | -   | -     | - | -       | -       | - |
| Revenue Generating                     | -      | - | - | -   | -     | - | -       | -       | - |
| Improved Property                      | -      | - | - | -   | -     | - | -       | -       | - |
| Unimproved Property                    | -      | - | - | -   | -     | - | -       | -       | - |
| Non-revenue Generating                 | -      | - | - | -   | -     | - | -       | -       | - |
| Improved Property                      | -      | - | - | -   | -     | - | -       | -       | - |
| Unimproved Property                    | -      | - | - | -   | -     | - | -       | -       | - |
| <b>Other assets</b>                    | 27 601 | - | - | 968 | 3 048 | - | (3 048) | #DIV/0! | - |
| Operational Buildings                  | 27 457 | - | - | 968 | 3 048 | - | (3 048) | #DIV/0! | - |
| Municipal Offices                      | 27 457 | - | - | 968 | 3 048 | - | (3 048) | #DIV/0! | - |
| 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                         | -      | - | - | -   | -     | - | -       | -       | - |
| <b>Biological or Cultivated Assets</b> | -      | - | - | -   | -     | - | -       | -       | - |
| Biological or Cultivated Assets        | -      | - | - | -   | -     | - | -       | -       | - |
| <b>Intangible Assets</b>               | 9 838  | - | - | -   | -     | - | -       | -       | - |
| Servitudes                             | -      | - | - | -   | -     | - | -       | -       | - |
| Licences and Rights                    | 9 838  | - | - | -   | -     | - | -       | -       | - |

|                                                 |   |                  |                |   |               |               |               |               |              |                |   |
|-------------------------------------------------|---|------------------|----------------|---|---------------|---------------|---------------|---------------|--------------|----------------|---|
| <i>Water Rights</i>                             |   | -                | -              | - | -             | -             | -             | -             | -            | -              | - |
| <i>Effluent Licenses</i>                        |   | -                | -              | - | -             | -             | -             | -             | -            | -              | - |
| <i>Solid Waste Licenses</i>                     |   | -                | -              | - | -             | -             | -             | -             | -            | -              | - |
| <i>Computer Software and Applications</i>       |   | 9 838            | -              | - | -             | -             | -             | -             | -            | -              | - |
| <i>Load Settlement Software Applications</i>    |   | -                | -              | - | -             | -             | -             | -             | -            | -              | - |
| <i>Unspecified</i>                              |   | -                | -              | - | -             | -             | -             | -             | -            | -              | - |
| <b>Computer Equipment</b>                       |   | <b>4 709</b>     | -              | - | -             | <b>292</b>    | -             | <b>(292)</b>  | #DIV/0!      | -              | - |
| Computer Equipment                              |   | 4 709            | -              | - | -             | 292           | -             | (292)         | #DIV/0!      | -              | - |
| <b>Furniture and Office Equipment</b>           |   | <b>4 883</b>     | -              | - | -             | -             | -             | -             | -            | -              | - |
| Furniture and Office Equipment                  |   | 4 883            | -              | - | -             | -             | -             | -             | -            | -              | - |
| <b>Machinery and Equipment</b>                  |   | <b>355 329</b>   | -              | - | -             | <b>374</b>    | -             | <b>(374)</b>  | #DIV/0!      | -              | - |
| Machinery and Equipment                         |   | 355 329          | -              | - | -             | 374           | -             | (374)         | #DIV/0!      | -              | - |
| <b>Transport Assets</b>                         |   | <b>115 435</b>   | -              | - | -             | -             | -             | -             | -            | -              | - |
| Transport Assets                                |   | 115 435          | -              | - | -             | -             | -             | -             | -            | -              | - |
| <b>Land</b>                                     |   | <b>36 315</b>    | -              | - | -             | -             | -             | -             | -            | -              | - |
| Land                                            |   | 36 315           | -              | - | -             | -             | -             | -             | -            | -              | - |
| <b>Zoo's, Marine and Non-biological Animals</b> |   | -                | -              | - | -             | -             | -             | -             | -            | -              | - |
| Zoo's, Marine and Non-biological Animals        |   | -                | -              | - | -             | -             | -             | -             | -            | -              | - |
| <b>Living resources</b>                         |   | -                | -              | - | -             | -             | -             | -             | -            | -              | - |
| Mature                                          |   | -                | -              | - | -             | -             | -             | -             | -            | -              | - |
| <i>Policing and Protection</i>                  |   | -                | -              | - | -             | -             | -             | -             | -            | -              | - |
| <i>Zoological plants and animals</i>            |   | -                | -              | - | -             | -             | -             | -             | -            | -              | - |
| Immature                                        |   | -                | -              | - | -             | -             | -             | -             | -            | -              | - |
| <i>Policing and Protection</i>                  |   | -                | -              | - | -             | -             | -             | -             | -            | -              | - |
| <i>Zoological plants and animals</i>            |   | -                | -              | - | -             | -             | -             | -             | -            | -              | - |
| <b>Total Capital Expenditure on new assets</b>  | 1 | <b>1 064 758</b> | <b>234 703</b> | - | <b>23 617</b> | <b>48 553</b> | <b>58 676</b> | <b>10 123</b> | <b>17.3%</b> | <b>234 703</b> |   |

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

| 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   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b> |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                                                             |     | 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                               | -     | - | - | -   | -   | - | -     | -       | - |
| <b>Community Assets</b>                      | -     | - | - | -   | -   | - | -     | -       | - |
| 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                               | -     | - | - | -   | -   | - | -     | -       | - |
| <b>Heritage assets</b>                       | -     | - | - | -   | -   | - | -     | -       | - |
| Monuments                                    | -     | - | - | -   | -   | - | -     | -       | - |
| Historic Buildings                           | -     | - | - | -   | -   | - | -     | -       | - |
| Works of Art                                 | -     | - | - | -   | -   | - | -     | -       | - |
| Conservation Areas                           | -     | - | - | -   | -   | - | -     | -       | - |
| Other Heritage                               | -     | - | - | -   | -   | - | -     | -       | - |
| <b>Investment properties</b>                 | 8 061 | - | - | 979 | 979 | - | (979) | #DIV/0! | - |
| Revenue Generating                           | 8 061 | - | - | 979 | 979 | - | (979) | #DIV/0! | - |
| Improved Property                            | 7 419 | - | - | 979 | 979 | - | (979) | #DIV/0! | - |
| Unimproved Property                          | 642   | - | - | -   | -   | - | -     | -       | - |
| Non-revenue Generating                       | -     | - | - | -   | -   | - | -     | -       | - |
| Improved Property                            | -     | - | - | -   | -   | - | -     | -       | - |
| Unimproved Property                          | -     | - | - | -   | -   | - | -     | -       | - |
| <b>Other assets</b>                          | 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                               | -     | - | - | -   | -   | - | -     | -       | - |

[illegible]

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcile to

DC21 Ugu - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

| 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   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b> |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                                               |     | 74 243          | 65 755              | -               | 3 353          | 5 643         | 16 439        | 10 795       | 65.7%          | 65 755             |
| Roads Infrastructure                                                |     | 16 656          | 8 360               | -               | 42             | 130           | 2 090         | 1 960        | 93.8%          | 8 360              |
| Roads                                                               |     | 16 656          | 7 510               | -               | 42             | 130           | 1 677         | 1 747        | 93.1%          | 7 510              |
| Road Structures                                                     |     | -               | 850                 | -               | -              | -             | 212           | 212          | 100.0%         | 850                |
| Road Furniture                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Infrastructure                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Drainage Collection                                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Conveyance                                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Attenuation                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Electrical Infrastructure                                           |     | 1 001           | 6 050               | -               | 1 202          | 1 202         | 1 512         | 311          | 20.6%          | 6 050              |
| Power Plants                                                        |     | -               | 400                 | -               | -              | -             | 100           | 100          | 100.0%         | 400                |
| HV Substations                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| HV Switching Station                                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| HV Transmission Conductors                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| MV Substations                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| MV Switching Stations                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| MV Networks                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| LV Networks                                                         |     | 1 001           | 5 650               | -               | 1 202          | 1 202         | 1 412         | 211          | 14.9%          | 5 650              |
| Capital Spares                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water Supply Infrastructure                                         |     | 54 023          | 49 046              | -               | 2 110          | 4 312         | 12 261        | 7 950        | 64.8%          | 49 046             |
| Dams and Weirs                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Boreholes                                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Reservoirs                                                          |     | 4 193           | 1 332               | -               | -              | -             | 333           | 333          | 100.0%         | 1 332              |
| Pump Stations                                                       |     | 1 614           | 925                 | -               | 33             | 33            | 231           | 199          | 85.9%          | 925                |
| Water Treatment Works                                               |     | 37 081          | 2 625               | -               | 11             | 11            | 656           | 646          | 98.4%          | 2 625              |
| Bulk Mains                                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Distribution                                                        |     | 10 239          | 35 663              | -               | 2 051          | 4 154         | 8 916         | 4 762        | 53.4%          | 35 663             |
| Distribution Points                                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| PRV Stations                                                        |     | 896             | 8 500               | -               | 16             | 115           | 2 125         | 2 010        | 94.6%          | 8 500              |
| Capital Spares                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sanitation Infrastructure                                           |     | 2 564           | 2 300               | -               | -              | 0             | 575           | 575          | 100.0%         | 2 300              |
| Pump Station                                                        |     | -               | 2 300               | -               | -              | -             | 575           | 575          | 100.0%         | 2 300              |
| Reticulation                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Water Treatment Works                                         |     | -               | -                   | -               | -              | 0             | -             | (0)          | #DIV/0!        | -                  |
| Outfall Sewers                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Toilet Facilities                                                   |     | 2 564           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 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   | -     | - | - | -  | -   | -   | -      | -     |
| Data Centres                                 | -   | -     | - | - | -  | -   | -   | -      | -     |
| Core Layers                                  | 0   | -     | - | - | -  | -   | -   | -      | -     |
| Distribution Layers                          | -   | -     | - | - | -  | -   | -   | -      | -     |
| Capital Spares                               | -   | -     | - | - | -  | -   | -   | -      | -     |
| <b>Community Assets</b>                      | -   | -     | - | - | -  | -   | -   | -      | -     |
| 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                               | -   | -     | - | - | -  | -   | -   | -      | -     |
| <b>Heritage assets</b>                       | -   | -     | - | - | -  | -   | -   | -      | -     |
| Monuments                                    | -   | -     | - | - | -  | -   | -   | -      | -     |
| Historic Buildings                           | -   | -     | - | - | -  | -   | -   | -      | -     |
| Works of Art                                 | -   | -     | - | - | -  | -   | -   | -      | -     |
| Conservation Areas                           | -   | -     | - | - | -  | -   | -   | -      | -     |
| Other Heritage                               | -   | -     | - | - | -  | -   | -   | -      | -     |
| <b>Investment properties</b>                 | 92  | 500   | - | - | -  | 125 | 125 | 100.0% | 500   |
| Revenue Generating                           | 92  | 500   | - | - | -  | 125 | 125 | 100.0% | 500   |
| Improved Property                            | -   | -     | - | - | -  | -   | -   | -      | -     |
| Unimproved Property                          | 92  | 500   | - | - | -  | 125 | 125 | 100.0% | 500   |
| Non-revenue Generating                       | -   | -     | - | - | -  | -   | -   | -      | -     |
| Improved Property                            | -   | -     | - | - | -  | -   | -   | -      | -     |
| Unimproved Property                          | -   | -     | - | - | -  | -   | -   | -      | -     |
| <b>Other assets</b>                          | 975 | 2 550 | - | 2 | 90 | 538 | 547 | 85.8%  | 2 550 |
| Operational Buildings                        | 975 | 2 550 | - | 2 | 90 | 538 | 547 | 85.8%  | 2 550 |
| Municipal Offices                            | 975 | 2 550 | - | 2 | 90 | 538 | 547 | 85.8%  | 2 550 |
| Pay/Enquiry Points                           | -   | -     | - | - | -  | -   | -   | -      | -     |
| Building Plan Offices                        | -   | -     | - | - | -  | -   | -   | -      | -     |
| Workshops                                    | -   | -     | - | - | -  | -   | -   | -      | -     |
| Yards                                        | -   | -     | - | - | -  | -   | -   | -      | -     |
| Stores                                       | -   | -     | - | - | -  | -   | -   | -      | -     |
| Laboratories                                 | -   | -     | - | - | -  | -   | -   | -      | -     |
| Training Centres                             | -   | -     | - | - | -  | -   | -   | -      | -     |
| Manufacturing Plant                          | -   | -     | - | - | -  | -   | -   | -      | -     |
| Depots                                       | -   | -     | - | - | -  | -   | -   | -      | -     |
| Capital Spares                               | -   | -     | - | - | -  | -   | -   | -      | -     |
| Housing                                      | -   | -     | - | - | -  | -   | -   | -      | -     |
| Staff Housing                                | -   | -     | - | - | -  | -   | -   | -      | -     |
| Social Housing                               | -   | -     | - | - | -  | -   | -   | -      | -     |
| Capital Spares                               | -   | -     | - | - | -  | -   | -   | -      | -     |

|                                                  |        |        |        |       |       |       |         |         |       |        |
|--------------------------------------------------|--------|--------|--------|-------|-------|-------|---------|---------|-------|--------|
| <b>Biological or Cultivated Assets</b>           | -      | -      | -      | -     | -     | -     | -       | -       | -     |        |
| Biological or Cultivated Assets                  | -      | -      | -      | -     | -     | -     | -       | -       | -     |        |
| <b>Intangible Assets</b>                         | 1 300  | 3 288  | -      | -     | 888   | 822   | (66)    | -8.1%   | 3 288 |        |
| Servitudes                                       | -      | -      | -      | -     | -     | -     | -       | -       | -     |        |
| Licences and Rights                              | 1 300  | 3 288  | -      | -     | 888   | 822   | (66)    | -8.1%   | 3 288 |        |
| <i>Water Rights</i>                              | -      | -      | -      | -     | -     | -     | -       | -       | -     |        |
| <i>Effluent Licenses</i>                         | -      | -      | -      | -     | -     | -     | -       | -       | -     |        |
| <i>Solid Waste Licenses</i>                      | -      | -      | -      | -     | -     | -     | -       | -       | -     |        |
| <i>Computer Software and Applications</i>        | 1 300  | 3 288  | -      | -     | 888   | 822   | (66)    | -8.1%   | 3 288 |        |
| <i>Load Settlement Software Applications</i>     | -      | -      | -      | -     | -     | -     | -       | -       | -     |        |
| <i>Unspecified</i>                               | -      | -      | -      | -     | -     | -     | -       | -       | -     |        |
| <b>Computer Equipment</b>                        | -      | 320    | -      | -     | -     | 80    | 80      | 100.0%  | 320   |        |
| Computer Equipment                               | -      | 320    | -      | -     | -     | 80    | 80      | 100.0%  | 320   |        |
| <b>Furniture and Office Equipment</b>            | -      | -      | -      | -     | -     | -     | -       | -       | -     |        |
| Furniture and Office Equipment                   | -      | -      | -      | -     | -     | -     | -       | -       | -     |        |
| <b>Machinery and Equipment</b>                   | 753    | 2 202  | -      | 10    | 23    | 550   | 528     | 95.9%   | 2 202 |        |
| Machinery and Equipment                          | 753    | 2 202  | -      | 10    | 23    | 550   | 528     | 95.9%   | 2 202 |        |
| <b>Transport Assets</b>                          | 19 736 | -      | -      | 2 032 | 1 704 | -     | (1 704) | #DIV/0! | -     |        |
| Transport Assets                                 | 19 736 | -      | -      | 2 032 | 1 704 | -     | (1 704) | #DIV/0! | -     |        |
| <b>Land</b>                                      | -      | -      | -      | -     | -     | -     | -       | -       | -     |        |
| Land                                             | -      | -      | -      | -     | -     | -     | -       | -       | -     |        |
| <b>Zoo's, Marine and Non-biological Animals</b>  | -      | -      | -      | -     | -     | -     | -       | -       | -     |        |
| Zoo's, Marine and Non-biological Animals         | -      | -      | -      | -     | -     | -     | -       | -       | -     |        |
| <b>Living resources</b>                          | -      | -      | -      | -     | -     | -     | -       | -       | -     |        |
| Mature                                           | -      | -      | -      | -     | -     | -     | -       | -       | -     |        |
| <i>Policing and Protection</i>                   | -      | -      | -      | -     | -     | -     | -       | -       | -     |        |
| <i>Zoological plants and animals</i>             | -      | -      | -      | -     | -     | -     | -       | -       | -     |        |
| Immature                                         | -      | -      | -      | -     | -     | -     | -       | -       | -     |        |
| <i>Policing and Protection</i>                   | -      | -      | -      | -     | -     | -     | -       | -       | -     |        |
| <i>Zoological plants and animals</i>             | -      | -      | -      | -     | -     | -     | -       | -       | -     |        |
| <b>Total Repairs and Maintenance Expenditure</b> | 1      | 97 100 | 74 615 | -     | 5 397 | 8 349 | 18 654  | 10 305  | 55.2% | 74 615 |

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

| 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   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Depreciation by Asset Class/Sub-class</b> |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                        |     | 206 786         | 85 615              | -               | 16 761         | 50 052        | 21 404        | (28 649)     | -133.8%        | 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              | -               | 16 761         | 50 052        | 13 572        | (36 480)     | -268.8%        | 54 290             |
| Dams and Weirs                               |     | -               | 3 000               | -               | -              | -             | 750           | 750          | 100.0%         | 3 000              |
| Boreholes                                    |     | -               | 600                 | -               | -              | -             | 150           | 150          | 100.0%         | 600                |
| Reservoirs                                   |     | -               | 9 000               | -               | -              | -             | 2 250         | 2 250        | 100.0%         | 9 000              |
| Pump Stations                                |     | -               | 12 000              | -               | -              | -             | 3 000         | 3 000        | 100.0%         | 12 000             |
| Water Treatment Works                        |     | -               | 16 000              | -               | -              | -             | 4 000         | 4 000        | 100.0%         | 16 000             |
| Bulk Mains                                   |     | -               | 4 690               | -               | -              | -             | 1 172         | 1 172        | 100.0%         | 4 690              |
| Distribution                                 |     | 206 786         | -                   | -               | 16 761         | 50 052        | -             | (50 052)     | #DIV/0!        | -                  |
| Distribution Points                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| PRV Stations                                 |     | -               | 9 000               | -               | -              | -             | 2 250         | 2 250        | 100.0%         | 9 000              |
| Capital Spares                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sanitation Infrastructure                    |     | -               | 31 325              | -               | -              | -             | 7 831         | 7 831        | 100.0%         | 31 325             |
| Pump Station                                 |     | -               | 14 000              | -               | -              | -             | 3 500         | 3 500        | 100.0%         | 14 000             |
| Reticulation                                 |     | -               | 5 325               | -               | -              | -             | 1 331         | 1 331        | 100.0%         | 5 325              |
| Waste Water Treatment Works                  |     | -               | 12 000              | -               | -              | -             | 3 000         | 3 000        | 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                               | -     | -      | - | -   | -     | -      | -      | -     | -      |
| <b>Community Assets</b>                      | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Community Facilities                         | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Halls                                        | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Centres                                      | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Crèches                                      | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Clinics/Care Centres                         | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Fire/Ambulance Stations                      | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Testing Stations                             | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Museums                                      | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Galleries                                    | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Theatres                                     | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Libraries                                    | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Cemeteries/Crematoria                        | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Police                                       | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Purts                                        | -     | -      | - | -   | -     | -      | -      | -     | -      |
| 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                               | -     | -      | - | -   | -     | -      | -      | -     | -      |
| <b>Heritage assets</b>                       | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Monuments                                    | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Historic Buildings                           | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Works of Art                                 | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Conservation Areas                           | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Other Heritage                               | -     | -      | - | -   | -     | -      | -      | -     | -      |
| <b>Investment properties</b>                 | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Revenue Generating                           | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Improved Property                            | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Unimproved Property                          | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Non-revenue Generating                       | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Improved Property                            | -     | -      | - | -   | -     | -      | -      | -     | -      |
| Unimproved Property                          | -     | -      | - | -   | -     | -      | -      | -     | -      |
| <b>Other assets</b>                          | 9 844 | 75 400 | - | 984 | 2 787 | 18 850 | 16 063 | 85.2% | 75 400 |
| Operational Buildings                        | 9 844 | 75 400 | - | 984 | 2 787 | 18 850 | 16 063 | 85.2% | 75 400 |
| Municipal Offices                            | 9 844 | 75 400 | - | 984 | 2 787 | 18 850 | 16 063 | 85.2% | 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                               | -     | -      | - | -   | -     | -      | -      | -     | -      |

|                                                 |       |         |         |     |        |        |        |          |         |
|-------------------------------------------------|-------|---------|---------|-----|--------|--------|--------|----------|---------|
| <b>Biological or Cultivated Assets</b>          | -     | -       | -       | -   | -      | -      | -      | -        | -       |
| Biological or Cultivated Assets                 | -     | -       | -       | -   | -      | -      | -      | -        | -       |
| <b>Intangible Assets</b>                        | 2 461 | 100     | -       | 282 | 847    | 25     | (822)  | -3287.8% | 100     |
| Servitudes                                      | -     | -       | -       | -   | -      | -      | -      | -        | -       |
| Licences and Rights                             | 2 461 | 100     | -       | 282 | 847    | 25     | (822)  | -3287.8% | 100     |
| Water Rights                                    | -     | -       | -       | -   | -      | -      | -      | -        | -       |
| Effluent Licenses                               | -     | -       | -       | -   | -      | -      | -      | -        | -       |
| Solid Waste Licenses                            | -     | -       | -       | -   | -      | -      | -      | -        | -       |
| Computer Software and Applications              | 2 461 | 100     | -       | 282 | 847    | 25     | (822)  | -3287.8% | 100     |
| Load Settlement Software Applications           | -     | -       | -       | -   | -      | -      | -      | -        | -       |
| Unspecified                                     | -     | -       | -       | -   | -      | -      | -      | -        | -       |
| <b>Computer Equipment</b>                       | -     | 4 000   | -       | -   | -      | 1 000  | 1 000  | 100.0%   | 4 000   |
| Computer Equipment                              | -     | 4 000   | -       | -   | -      | 1 000  | 1 000  | 100.0%   | 4 000   |
| <b>Furniture and Office Equipment</b>           | -     | 50 805  | -       | -   | -      | 12 701 | 12 701 | 100.0%   | 50 805  |
| Furniture and Office Equipment                  | -     | 50 805  | -       | -   | -      | 12 701 | 12 701 | 100.0%   | 50 805  |
| <b>Machinery and Equipment</b>                  | -     | 80      | -       | -   | -      | 20     | 20     | 100.0%   | 80      |
| Machinery and Equipment                         | -     | 80      | -       | -   | -      | 20     | 20     | 100.0%   | 80      |
| <b>Transport Assets</b>                         | -     | 4 000   | -       | -   | -      | 1 000  | 1 000  | 100.0%   | 4 000   |
| Transport Assets                                | -     | 4 000   | -       | -   | -      | 1 000  | 1 000  | 100.0%   | 4 000   |
| <b>Land</b>                                     | -     | -       | -       | -   | -      | -      | -      | -        | -       |
| Land                                            | -     | -       | -       | -   | -      | -      | -      | -        | -       |
| <b>Zoo's, Marine and Non-biological Animals</b> | -     | -       | -       | -   | -      | -      | -      | -        | -       |
| Zoo's, Marine and Non-biological Animals        | -     | -       | -       | -   | -      | -      | -      | -        | -       |
| <b>Living resources</b>                         | -     | -       | -       | -   | -      | -      | -      | -        | -       |
| Mature                                          | -     | -       | -       | -   | -      | -      | -      | -        | -       |
| Policing and Protection                         | -     | -       | -       | -   | -      | -      | -      | -        | -       |
| Zoological plants and animals                   | -     | -       | -       | -   | -      | -      | -      | -        | -       |
| Immature                                        | -     | -       | -       | -   | -      | -      | -      | -        | -       |
| Policing and Protection                         | -     | -       | -       | -   | -      | -      | -      | -        | -       |
| Zoological plants and animals                   | -     | -       | -       | -   | -      | -      | -      | -        | -       |
| <b>Total Depreciation</b>                       | 1     | 219 091 | 220 000 | -   | 18 027 | 53 686 | 55 000 | 1 314    | 2.4%    |
|                                                 |       |         |         |     |        |        |        |          | 220 000 |

DC21 Ugu - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

| Description                                                                  | Ref | 2022/23         | Original Budget | Adjusted Budget | Monthly actual | Budget Year 2023/24 |               |        | YTD variance | YTD variance % | Full Year Forecast |
|------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------|---------------------|---------------|--------|--------------|----------------|--------------------|
|                                                                              |     | Audited Outcome |                 |                 |                | YearTD actual       | YearTD budget |        |              |                |                    |
| R thousands                                                                  | 1   |                 |                 |                 |                |                     |               |        |              |                |                    |
| Capital expenditure on upgrading of existing assets by Asset Class/Sub-class |     |                 |                 |                 |                |                     |               |        |              |                |                    |
| Infrastructure                                                               |     | 338 452         | 220 289         | -               | 26 249         | 34 487              | 55 072        | 20 585 | 37.4%        | 220 289        |                    |
| 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                                                  |     | 322 120         | 191 288         | -               | 24 289         | 31 918              | 47 822        | 15 904 | 33.3%        | 191 288        |                    |
| Dams and Weirs                                                               |     | -               | -               | -               | -              | -                   | -             | -      | -            | -              |                    |
| Boreholes                                                                    |     | 11 713          | 22 930          | -               | 850            | 2 404               | 5 722         | 3 321  | 58.0%        | 22 930         |                    |
| Reservoirs                                                                   |     | 10 399          | -               | -               | -              | -                   | -             | -      | -            | -              |                    |
| Pump Stations                                                                |     | -               | -               | -               | -              | -                   | -             | -      | -            | -              |                    |
| Water Treatment Works                                                        |     | -               | -               | -               | -              | -                   | -             | -      | -            | -              |                    |
| Bulk Mains                                                                   |     | 189 010         | 13 618          | -               | 727            | 2 454               | 3 404         | 950    | 27.9%        | 13 618         |                    |
| Distribution                                                                 |     | 88 162          | 154 770         | -               | 22 706         | 27 061              | 38 693        | 11 632 | 30.1%        | 154 770        |                    |
| Distribution Points                                                          |     | 10 862          | -               | -               | -              | -                   | -             | -      | -            | -              |                    |
| PRV Stations                                                                 |     | 12 174          | -               | -               | -              | -                   | -             | -      | -            | -              |                    |
| Capital Spares                                                               |     | -               | -               | -               | -              | -                   | -             | -      | -            | -              |                    |
| Sanitation Infrastructure                                                    |     | 8 605           | 29 002          | -               | 1 886          | 2 569               | 7 250         | 4 681  | 64.6%        | 29 002         |                    |
| Pump Station                                                                 |     | -               | -               | -               | -              | -                   | -             | -      | -            | -              |                    |
| Reticulation                                                                 |     | -               | -               | -               | -              | -                   | -             | -      | -            | -              |                    |
| Waste Water Treatment Works                                                  |     | 8 605           | 29 002          | -               | 1 886          | 2 569               | 7 250         | 4 681  | 64.6%        | 29 002         |                    |
| 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 | -   | - | - | - | - | - | - | - | - |
| Deta Centres                                 | -   | - | - | - | - | - | - | - | - |
| Core Layers                                  | -   | - | - | - | - | - | - | - | - |
| Distribution Layers                          | -   | - | - | - | - | - | - | - | - |
| Capital Spares                               | -   | - | - | - | - | - | - | - | - |
| <b>Community Assets</b>                      | -   | - | - | - | - | - | - | - | - |
| 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                               | -   | - | - | - | - | - | - | - | - |
| <b>Heritage assets</b>                       | -   | - | - | - | - | - | - | - | - |
| Monuments                                    | -   | - | - | - | - | - | - | - | - |
| Historic Buildings                           | -   | - | - | - | - | - | - | - | - |
| Works of Art                                 | -   | - | - | - | - | - | - | - | - |
| Conservation Areas                           | -   | - | - | - | - | - | - | - | - |
| Other Heritage                               | -   | - | - | - | - | - | - | - | - |
| <b>Investment properties</b>                 | 140 | - | - | - | - | - | - | - | - |
| Revenue Generating                           | 140 | - | - | - | - | - | - | - | - |
| Improved Property                            | 140 | - | - | - | - | - | - | - | - |
| Unimproved Property                          | -   | - | - | - | - | - | - | - | - |
| Non-revenue Generating                       | -   | - | - | - | - | - | - | - | - |
| Improved Property                            | -   | - | - | - | - | - | - | - | - |
| Unimproved Property                          | -   | - | - | - | - | - | - | - | - |
| <b>Other assets</b>                          | 543 | - | - | - | - | - | - | - | - |
| Operational Buildings                        | 543 | - | - | - | - | - | - | - | - |
| Municipal Offices                            | 0   | - | - | - | - | - | - | - | - |
| Pay/Enquiry Points                           | -   | - | - | - | - | - | - | - | - |
| Building Plan Offices                        | -   | - | - | - | - | - | - | - | - |
| Workshops                                    | -   | - | - | - | - | - | - | - | - |
| Yards                                        | -   | - | - | - | - | - | - | - | - |
| Stores                                       | -   | - | - | - | - | - | - | - | - |
| Laboratories                                 | -   | - | - | - | - | - | - | - | - |
| Training Centres                             | 543 | - | - | - | - | - | - | - | - |
| Manufacturing Plant                          | -   | - | - | - | - | - | - | - | - |
| Depots                                       | -   | - | - | - | - | - | - | - | - |
| Capital Spares                               | -   | - | - | - | - | - | - | - | - |
| Housing                                      | -   | - | - | - | - | - | - | - | - |
| Staff Housing                                | -   | - | - | - | - | - | - | - | - |
| Social Housing                               | -   | - | - | - | - | - | - | - | - |
| Capital Spares                               | -   | - | - | - | - | - | - | - | - |
| <b>Biological or Cultivated Assets</b>       | -   | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets              | -   | - | - | - | - | - | - | - | - |
| <b>Intangible Assets</b>                     | -   | - | - | - | - | - | - | - | - |
| Servitudes                                   | -   | - | - | - | - | - | - | - | - |
| Licences and Rights                          | -   | - | - | - | - | - | - | - | - |
| Water Rights                                 | -   | - | - | - | - | - | - | - | - |
| Effluent Licenses                            | -   | - | - | - | - | - | - | - | - |

|                                                                  |          |                |                |          |               |               |               |               |              |                |
|------------------------------------------------------------------|----------|----------------|----------------|----------|---------------|---------------|---------------|---------------|--------------|----------------|
| <b>Land</b>                                                      | -        | -              | -              | -        | -             | -             | -             | -             | -            | -              |
| Land                                                             | -        | -              | -              | -        | -             | -             | -             | -             | -            | -              |
| <b>Zoo's, Marine and Non-biological Animals</b>                  | -        | -              | -              | -        | -             | -             | -             | -             | -            | -              |
| Zoo's, Marine and Non-biological Animals                         | -        | -              | -              | -        | -             | -             | -             | -             | -            | -              |
| <b>Living resources</b>                                          | -        | -              | -              | -        | -             | -             | -             | -             | -            | -              |
| Mature                                                           | -        | -              | -              | -        | -             | -             | -             | -             | -            | -              |
| Policing and Protection                                          | -        | -              | -              | -        | -             | -             | -             | -             | -            | -              |
| Zoological plants and animals                                    | -        | -              | -              | -        | -             | -             | -             | -             | -            | -              |
| Immature                                                         | -        | -              | -              | -        | -             | -             | -             | -             | -            | -              |
| Policing and Protection                                          | -        | -              | -              | -        | -             | -             | -             | -             | -            | -              |
| Zoological plants and animals                                    | -        | -              | -              | -        | -             | -             | -             | -             | -            | -              |
| <b>Total Capital Expenditure on upgrading of existing assets</b> | <b>1</b> | <b>463 881</b> | <b>226 309</b> | <b>-</b> | <b>26 245</b> | <b>34 467</b> | <b>55 071</b> | <b>20 585</b> | <b>17.4%</b> | <b>220 281</b> |



# DC21\_BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

## Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/07/2023 to 30/09/2023

NAME OF MUNICIPALITY: UGU DM- DC21

| Date                                                                                                                                                       | Payee                     | Amount in R'000 | Description and Purpose                                             | Authorised by (name) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------|---------------------------------------------------------------------|----------------------|
| 1. Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 26 (4) when a municipality has failed to approve a budget by 30 June: |                           |                 |                                                                     |                      |
|                                                                                                                                                            | N/A                       |                 |                                                                     |                      |
| 2. Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1):                                           |                           |                 |                                                                     |                      |
|                                                                                                                                                            | N/A                       |                 |                                                                     |                      |
| 3. Section 11(d) - Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4):                                |                           |                 |                                                                     |                      |
|                                                                                                                                                            | N/A                       |                 |                                                                     |                      |
| 4. Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including      |                           |                 |                                                                     |                      |
| (i) money collected by the municipality on behalf of that person or organ of state by agreement; or                                                        |                           |                 |                                                                     |                      |
| (ii) any insurance or other payments received by the municipality for that person or organ of state;                                                       |                           |                 |                                                                     |                      |
|                                                                                                                                                            | Various service providers | 112 856.53      | Collected from insurance to pay various service providers on claims |                      |
| 5. Section 11(f) - Refund money incorrectly paid into a bank account;                                                                                      |                           |                 |                                                                     |                      |
|                                                                                                                                                            | Various Customers         | 458 702.08      | Payments made in error to the Municipality account- refunded        |                      |
| 6. Section 11(g) - Refund guarantees, sureties and security deposits;                                                                                      |                           |                 |                                                                     |                      |
|                                                                                                                                                            | N/A                       |                 |                                                                     |                      |
| 7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;                                                     |                           |                 |                                                                     |                      |
|                                                                                                                                                            | Banks                     | 130 000 000.00  | Investments to various Banks                                        |                      |
| 8. Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;                                                 |                           |                 |                                                                     |                      |
|                                                                                                                                                            | N/A                       |                 |                                                                     |                      |
| 9. Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.                                                                |                           |                 |                                                                     |                      |
|                                                                                                                                                            | N/A                       |                 |                                                                     |                      |
| <b>DISTRIBUTION</b>                                                                                                                                        |                           |                 |                                                                     |                      |
| 1. Did the Accounting Officer table in Council a consolidated report of all withdrawals within 30 days after the end of the quarter;                       |                           |                 |                                                                     | YES / NO             |
| 2. Date the consolidated report was tabled; and                                                                                                            |                           |                 |                                                                     | DATE: 26 / 10 / 2023 |
| 3. Was the copy of the consolidated report of all withdrawals submitted to the Auditor General                                                             |                           |                 |                                                                     | YES / NO             |

  
CHIEF FINANCIAL OFFICER

  
MUNICIPAL MANAGER

### Instructions for completing this report:

The Accounting Officer must include information motivating the non-budgetted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting additional space. This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.

### Withdrawals that must be reported each quarter:

#### Distribution:

- Table this report in a full council meeting, including additional motivation on action taken to rectify, within 30 days after the end of each quarter (section 11(4))
- Submit a copy to the relevant National Treasury, Provincial Treasury and the Auditor-General



## 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 September 2023 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

13/10/2023

# Accounts Payable Age Analysis

## SOUTH COAST TOURISM AND INVESTMENT ENTERPRISE SOC LTD

Exclude Zero Balances

Report Date:

2023/09/30

Accounts Payable Age Analysis

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| <u>Supplier</u>                                 | <u>180 Days</u> | <u>150 Days</u> | <u>120 Days</u> | <u>90 Days</u>   | <u>60 Days</u> | <u>30 Days</u>  | <u>Current</u>    | <u>Balance</u> |
|-------------------------------------------------|-----------------|-----------------|-----------------|------------------|----------------|-----------------|-------------------|----------------|
| AUT00002 (Auto Gate & Alarm)                    |                 |                 |                 |                  |                |                 | <u>3 960.00</u>   | 3 960.00       |
| C037 (CTP)                                      |                 |                 |                 | <u>0.40</u>      |                |                 |                   | 0.40           |
| CUR001 (Curnow KZN (Pty) Ltd)                   |                 |                 |                 |                  |                |                 | <u>665.81</u>     | 665.81         |
| ESK001 (ESKOM HOLDINGS)                         |                 |                 |                 |                  |                |                 | <u>0.05</u>       | 0.05           |
| K007 (KEY SOFTWARE)                             |                 |                 |                 |                  |                |                 | <u>20 350.00</u>  | 20 350.00      |
| KON00002 (Konika Minolta South Africa)          |                 |                 |                 |                  |                |                 | <u>3 428.93</u>   | 3 428.93       |
| L001 (LALEKA)                                   | <u>(0.25)</u>   | <u>0.25</u>     |                 |                  |                |                 | <u>3 375.35</u>   | 3 375.35       |
| NLA001 (NICOLE LANKA)                           |                 |                 |                 |                  |                | <u>(742.00)</u> |                   | (742.00)       |
| SCT00001 (SCTIE - Debit Debtors )               |                 |                 |                 | <u>720.00</u>    |                |                 |                   | 720.00         |
| SCT00002 (SCTIE - Creditors in debit)           |                 |                 |                 | <u>9 818.00</u>  |                |                 |                   | 9 818.00       |
| SKI001 (SKILLFULL 1169)                         |                 |                 |                 |                  |                |                 | <u>4 754.85</u>   | 4 754.85       |
| SOU007 (SOUTH AFRICAN BROADCASTING CORPORATION) |                 |                 | <u>(34.50)</u>  |                  |                |                 |                   | (34.50)        |
| TEL001 (TELKOM SA)                              |                 |                 |                 |                  |                |                 | <u>(0.49)</u>     | (0.49)         |
| TIT001 (TITANIUM MEDIA SOUTH AFRICA)            |                 |                 |                 | <u>97 749.98</u> |                |                 |                   | 97 749.98      |
| TMS00002 (TMSA & OJC 2019 JV)                   |                 |                 |                 |                  |                |                 | <u>(0.31)</u>     | (0.31)         |
| UMD002 (Umdoni - KZ Local Municipality)         |                 |                 |                 |                  |                |                 | <u>(1 378.71)</u> | (1 378.71)     |
| WOO00002 (Woodmill Lane (Pty) Ltd)              |                 |                 |                 |                  |                |                 | <u>65 412.90</u>  | 65 412.90      |
| <b>Totals:</b>                                  | (0.25)          | 0.25            | (34.50)         | 108 288.38       |                | (742.00)        | 100 568.38        | 208 080.26     |
| <b>% of Balance:</b>                            | 0.00            | 0.00            | -0.02           | 52.04            | 0.00           | -0.36           | 48.33             |                |

# Accounts Receivable Age Analysis

## SOUTH COAST TOURISM AND INVESTMENT ENTERPRISE SOC LTD

Exclude Zero Balances

Report Date: 2023/09/30

Accounts Receivable Age Analysis

Page 1

| Customer                                                              | 180 Days | 150 Days | 120 Days | 90 Days       | 60 Days | 30 Days           | Current           | Balance    |
|-----------------------------------------------------------------------|----------|----------|----------|---------------|---------|-------------------|-------------------|------------|
| D20 ( Driftsands Sea View Flats)                                      |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| 003 (003 - Debtors in Credit to Correct)                              |          |          |          | <u>720.00</u> |         |                   |                   | 720.00     |
| 2006 (2 KARLIN CHALETS)                                               |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| 7083 (7057 MMC HEAD OFFICE)                                           |          |          |          |               |         | <u>(2 376.00)</u> | <u>(2 169.00)</u> | (4 545.00) |
| A086 (AIRTRACK AVIATION (PTY) LTD)                                    |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| A081 (ALIWAL DIVE CENTRE)                                             |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| A04 (ALL IN ONE B&B)                                                  |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| A094 (AMADWALA TRADING 559CC T/A B CUBED GUESTHOUSE)                  |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| A71 (AQUA PLANET DIVE CENTRE)                                         |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| B09 (BILL'S PLACE)                                                    |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| B104 (BLAQCHERRY ENTERPRISE PTY LTD T/A TABBYM WELLNESS BOUTIQUE)     |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| B23 (BUTTERFLY VALLEY)                                                |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| C24 (CAROUSEL HOLIDAY RESORT (PTY) LTD)                               |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| C101 (CHEFS ON MARINE)                                                |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| C07 (CLEARWATER TRAIL CENTRE - S/C ACCOMM.)                           |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| C102 (COMMUNITY SAFETY ORGANISATION)                                  |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| D069 (DIVE IN ADVENTURES)                                             |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| F06 (FIFI'S FRESH FISH & TAKE-AWAYS)                                  |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| G01 (GECKO MOON B&B)                                                  |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| G31 (GRACELANDS GUEST LODGE)                                          |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| G17 (GRADWELL LETTING & MANAGEMENT TRUST)                             |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| G16 (GREEN CHILLI FINE DINING)                                        |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| H062 (HALA LISA)                                                      |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| H13 (HALFWAY TOYOTA)                                                  |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| H18 (HAMPSON HIRE)                                                    |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| H01 (HAPPY WANDERERS HOLIDAY RESORT)                                  |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| H35 (HARCOURTS SCOTT BAY)                                             |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| I026 (IRONWOOD LODGE)                                                 |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| J015 (Joe and Maria Hideout 20th Hole)                                |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| J11 (JUST PROPERTY GROUP)                                             |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| K27 (KRIDZIL HOLIDAY FLATS)                                           |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| 7 (Lancelot Estates)                                                  |          |          |          |               |         |                   | <u>17 679.28</u>  | 17 679.28  |
| L021 (LANGELIHLE SELF CATERING)                                       |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| L20 (Leisure Letting- South Coast (Pty)Ltd)                           |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| L05 (Leopard Rock Coffee Shop Lookout Chalets)                        |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| M13 (M.SINGHS TOURS)                                                  |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| M56 (MALUNDI EXCURIONS)                                               |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| M81 (MARGATE HOTEL)                                                   |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| M07 (MARGATE CARAVAN PARK)                                            |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| M27 (Margate Coach & Airport Services)                                |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| M10 (MARGATE SPORT SCHOOL GROUP)                                      |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| M083 (MD CENTRE PTY LTD)                                              |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| M082 (MPENJATI COFFEE SHOP & ROASTERY)                                |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| M52 (MZIMAYI RIVER LODGE)                                             |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| N021 (NINA BUSINESS PROJECTS SERVICES PTY LTD T/A MARINE DRIVE CABS & |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |
| O03 (Oasis Water)                                                     |          |          |          |               |         | <u>575.00</u>     |                   | 575.00     |

| <u>Customer</u>                                        | <u>180 Days</u> | <u>150 Days</u>              | <u>120 Days</u> | <u>90 Days</u>               | <u>60 Days</u> | <u>30 Days</u>             | <u>Current</u>             | <u>Balance</u> |
|--------------------------------------------------------|-----------------|------------------------------|-----------------|------------------------------|----------------|----------------------------|----------------------------|----------------|
| O02 (ORIBI GORGE GUEST FARM)                           |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| P83 (P/S COUNTRY CLUB)                                 |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| P213 (PALM GROVE)                                      |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| P09 (PARADISE HOLIDAY RESORT)                          |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| P31 (PEACEHAVEN HOLIDAY FLATS)                         |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| P212 (PELAGIC HUNTER CHARTERS)                         |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| P75 (PISTOLS SALOON)                                   |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| P211 (POLKA DOT COCO (PTY) LTD)                        |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| P82 (PORT 'O CALL CARAVAN PARK)                        |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| H05 (PREMIER HOTEL EDWARDIAN)                          |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| Q001 (QED CAPITAL PTY LTD)                             |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| 8003 (RAY NKONYENI LOCAL MUNICIPALITY)                 |                 | <a href="#">2 000 000.00</a> |                 | <a href="#">3 936 270.60</a> |                |                            |                            | 5 936 270.60   |
| R29 (RIVER VALLEY NATURE RESERVE)                      |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| R28 (RIVERBEND CHALETs)                                |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| R31 (RIVERBEND CROCODILE FARM)                         |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| E10 (ROCKY BAY RESORT (ELLINGHAM RESORT))              |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| S115 (SADHI BEACH HOUSE)                               |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| S153 (SAMWU)                                           |                 |                              |                 | <a href="#">13 832.50</a>    |                |                            |                            | 13 832.50      |
| S119 (SANTANA HOLIDAY RESORT)                          |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| S151 (SEA FEVER LODGE)                                 |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| S62 (SEA SPRAY)                                        |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| A08 (SEABREEZE ESTATES)                                |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| S73 (SELSDON PARK COTTAGE)                             |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| S111 (Senzis Shisanyama)                               |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| S49 (SOUTHBROOM GOLF CLUB)                             |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| S78 (ST. MICHAELS SANDS HOTEL)                         |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| S08 (STEPHAN'S GUEST HOUSE)                            |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| N20 (Strandfront / Sumelda Cabanas)                    |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| S152 (SUMMIT FAMILY GROUP (PTY) LTD T/A UMDLALO LODGE) |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| S120 (SUNBIRDS B&B)                                    |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| 0004 (Suppliers in Debit to correct)                   |                 |                              |                 | <a href="#">9 818.00</a>     |                |                            |                            | 9 818.00       |
| T38 (The Beach House)                                  |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| T119 (THE CHARACTERS GARDEN PARK)                      |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| T67 (THE ESTUARY HOTEL AND SPA)                        |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| T07 (THE HOUSE OF THE RISING SUN)                      |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| T23 (THE LAUGHING FOREST)                              |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| T70 (TIAGO'S)                                          |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| T53 (TUSCANY BY THE SEA)                               |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| 8001 (UMDONI MUNICIPALITY)                             |                 | <a href="#">1 138 608.40</a> |                 |                              |                |                            |                            | 1 138 608.40   |
| P10 (UMTHUNZI HOTEL AND CONFERENCE)                    |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| 9993 (uMUZIWABANTU MUNICIPALITY)                       |                 |                              |                 |                              |                | <a href="#">600 000.00</a> | <a href="#">416 407.80</a> | 1 016 407.80   |
| U017 (UMZIMKULU RIVER CRUISES)                         |                 |                              |                 |                              |                |                            | <a href="#">575.00</a>     | 575.00         |
| 9997 (UMZUMBE MUNICIPALITY)                            |                 |                              |                 | <a href="#">2 248 765.20</a> |                |                            |                            | 2 248 765.20   |
| B01 (VAN HEERDEN LETTING)                              |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| V03 (VENTURE INN HOTEL & CONFERENCING)                 |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| V17 (VILLA SIESTA)                                     |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| V21 (VOETPLAAT PARK T/A UNTU PALMS)                    |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| W10 (WILD 5 ADVENTURES)                                |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| W13 (WILD WAVES)                                       |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| W12 (WOLF ELECTRONICS KZN (PTY) LTD)                   |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |
| W27 (WOODGRANGE FLATS & CHALETs)                       |                 |                              |                 |                              |                | <a href="#">575.00</a>     |                            | 575.00         |

| <u>Customer</u>                  | <u>180 Days</u>               | <u>150 Days</u>              | <u>120 Days</u>              | <u>90 Days</u> | <u>60 Days</u> | <u>30 Days</u> | <u>Current</u> | <u>Balance</u> |
|----------------------------------|-------------------------------|------------------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|
| 8000 (UGU DISTRICT MUNICIPALITY) | <a href="#">16 359 881.68</a> | <a href="#">2 366 860.20</a> | <a href="#">2 366 860.21</a> |                |                |                |                | 21 093 602.09  |
|                                  |                               |                              |                              |                |                |                |                |                |
|                                  | <b>180 Days</b>               | <b>150 Days</b>              | <b>120 Days</b>              | <b>90 Days</b> | <b>60 Days</b> | <b>30 Days</b> | <b>Current</b> | <b>Balance</b> |
| <b>Totals:</b>                   | 16 359 881.68                 | 2 366 860.20                 | 5 505 468.61                 | 24 370.50      | 6 185 035.80   | 647 649.00     | 432 493.08     | 31 521 758.87  |
| <b>% of Balance:</b>             | 51.90                         | 7.51                         | 17.47                        | 0.08           | 19.62          | 2.05           | 1.37           |                |

# Statement of Comprehensive Income

## SOUTH COAST TOURISM AND INVESTMENT ENTERPRISE SOC LTD

For: July 2023 To: September 2023

Income Statement

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| Account                                                                                                        | Item Description          | Item Description                                                      | Actual       | Budget       | Variance       | SDBIP REF |
|----------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------------------------------------------------------|--------------|--------------|----------------|-----------|
| 1100 - Interest, Dividend and Rent on Land                                                                     |                           |                                                                       |              |              |                |           |
| D0001/IR01059/F0045/X049/R0393/001/F (Interest Income)                                                         | Bank Accounts             | Interest Income                                                       | 34 345.20    | 77 184.00    | (42 838.80)    | 5.3.18    |
| D0001/IR01077/F9184/X097/R1309/001/D (Lease Rentals - Ifafa Farm Elysium)                                      | Undeveloped Land          | Lease Rentals - Ifafa Farm Elysium                                    | 46 633.18    |              | 46 633.18      | 5.3.18    |
| D0001/IR01077/F9184/X097/R1318/001/D (Lease Rentals - John Mason Park)                                         | Undeveloped Land          | Lease Rentals - John Mason Park                                       | 0.00         | 312.00       | (312.00)       | 5.3.18    |
| Total 1100 - Interest, Dividend and Rent on Land [Revenue]                                                     |                           |                                                                       | 80 978.38    | 77 496.00    | 3 482.38       |           |
| 1300 - Operational Revenue [Revenue - Exchange Revenue]                                                        |                           |                                                                       |              |              |                |           |
| D0001/IR01420/F0045/X047/R0393/001/F (Insurance Refund)                                                        | Insurance Refund          | Insurance Refund                                                      | 6 086.96     |              | 6 086.96       | 5.3.18    |
| D0001/IR01531/F0039/X087/R0393/001/F (Commission on sales)                                                     | Transaction Handling Fees | Commission on sales                                                   | 566.10       |              | 566.10         | 5.3.18    |
| Total 1300 - Operational Revenue [Revenue - Exchange Revenue]                                                  |                           |                                                                       | 6 653.06     | 0.00         | 6 653.06       |           |
| 1400 - Rental from Fixed Assets [Revenue - Exchange Revenue]                                                   |                           |                                                                       |              |              |                |           |
| D0001/IR01100/F0046/X097/R1309/001/D (Default Transactions/Ad-hoc rentals/Rental from Fixed Assets- Ifafa)     | Ad-hoc rentals            | Default Transactions/Ad-hoc rentals/Rental from Fixed Assets- Ifafa   | 0.00         | 51 999.00    | (51 999.00)    | 5.3.18    |
| D0001/IR01100/F0046/X097/R1318/001/D (Default Transactions/Ad-hoc rentals/Rental from Fixed Assets - JMP)      | Ad-hoc rentals            | Default Transactions/Ad-hoc rentals/Rental from Fixed Assets - JMP    | 0.00         | 312.00       | (312.00)       | 5.3.18    |
| Total 1400 - Rental from Fixed Assets [Revenue - Exchange Revenue]                                             |                           |                                                                       | 0.00         | 52 311.00    | (52 311.00)    |           |
| 1500 - Sales of Goods and Rendering of Services [Revenue]                                                      |                           |                                                                       |              |              |                |           |
| D0001/IR01453/F0039/X087/R0393/001/M (Membership Fees raised)                                                  | Membership Fees           | Membership Fees raised                                                | 77 500.00    | 25 557.00    | 51 943.00      | 5.3.18    |
| O1246-1/IR01451/F2820/X099/R0394/001/D (NSF - Education and Training /Management Fees/National Skills Fund/Pr) | Management Fees           | NSF - Education and Training /Management Fees/National Skills Fund/Pr | 0.00         | 637 977.00   | (637 977.00)   | 2.2.1.3   |
| Total 1500 - Sales of Goods and Rendering of Services [Revenue]                                                |                           |                                                                       | 77 500.00    | 663 534.00   | (586 034.00)   |           |
| 3000 - Transfers and Subsidies [Revenue]                                                                       |                           |                                                                       |              |              |                |           |
| D0001/IR06052/F9184/X046/R1309/001/F (Grant Allocations - Umdoni Local Municipality)                           | Parent Municipality       | Grant Allocations - Umdoni Local Municipality                         | 2 083 344.00 | 520 836.00   | 1 562 508.00   | 5.3.17    |
| D0001/IR06052/F9184/X046/R1311/001/F (Grant Allocation - Umzumbe Local Municipality)                           | Parent Municipality       | Grant Allocation - Umzumbe Local Municipality                         | 1 955 448.00 | 488 862.00   | 1 466 586.00   | 5.3.17    |
| D0001/IR06052/F9184/X046/R1313/001/F (Grant Allocation - Umuziwabantu)                                         | Parent Municipality       | Grant Allocation - Umuziwabantu                                       | 1 405 572.00 | 351 393.00   | 1 054 179.00   | 5.3.17    |
| D0001/IR06052/F9184/X046/R1319/001/F (Grant Allocation - Ray Nkonyeni Municipality)                            | Parent Municipality       | Grant Allocation - Ray Nkonyeni Municipality                          | 3 422 844.00 | 855 711.00   | 2 567 133.00   | 5.3.17    |
| D0001/IR06052/F9184/X098/R0393/001/F (Grant Allocation - Ugu District Municipality)                            | Parent Municipality       | Grant Allocation - Ugu District Municipality                          | 0.00         | 5 828 268.00 | (5 828 268.00) | 5.3.17    |

| <u>Account</u>                                           | <u>Item Description</u>                 | <u>Item Description</u>                                                   | <u>Actual</u>       | <u>Budget</u>        | <u>Variance</u>       | <u>SDBIP REF</u> |
|----------------------------------------------------------|-----------------------------------------|---------------------------------------------------------------------------|---------------------|----------------------|-----------------------|------------------|
| O1246-1/I/R03252/F2820/X099/R0394/001/D (N               | National Skills Fund                    | NSF - Education and Training /National Skills Fund/National Skills Fund/F | 0.00                | 9 511 689.00         | (9 511 689.00)        | 2.2.1.3          |
| Total 3000 - Transfers and Subsidies [Revenue - Non-exch |                                         |                                                                           | 8 867 208.00        | 17 556 759.00        | (8 689 551.00)        |                  |
| Gross Profit                                             |                                         |                                                                           | <u>9 032 339.44</u> | <u>18 350 100.00</u> | <u>(9 317 760.56)</u> |                  |
| 4000 - Bad Debts Written Off [Expenditu                  |                                         |                                                                           |                     |                      |                       |                  |
| O0001/I/E00516/F9184/X046/R0393/001/M (Ba                | Bad Debts Written Off                   | Bad Debts : Written Off                                                   | 0.00                | 7 890.00             | 7 890.00              | 5.3.11           |
| Total 4000 - Bad Debts Written Off [Expenditure]         |                                         |                                                                           | 0.00                | 7 890.00             | 7 890.00              |                  |
| 4200 - Contracted Services [Expenditur                   |                                         |                                                                           |                     |                      |                       |                  |
| O1355-28/I/E00677/F9184/X087/R0394/001/D (               | Catering Services                       | Contr : Out > Catering Services                                           | 0.00                | 12 000.00            | 12 000.00             | 2.3.2            |
| O0001/I/E00008/F9184/X046/R0393/001/F (Cor               | Legal Advice and Litigation             | Contr : Con/Prof > Legal Cost - Legal Advice & Litigation                 | 10 000.00           | 42 090.00            | 32 090.00             | 5.3.11           |
| O0001/I/E00632/F9184/X046/R0393/001/F (Cor               | Catering Services                       | Contr : Contrac > Catering Services                                       | 1 625.01            | 3 990.00             | 2 364.99              | 5.3.11           |
| O0001/I/E00649/F9184/X046/R0393/001/F (Cor               | Maintenance of Buildings and Facilities | Contr : Contrac > Maint of Build & Fac                                    | 313.04              | 2 499.00             | 2 185.96              | 5.3.11           |
| O0001/I/E00650/F9184/X046/R0393/001/F (Cor               | Maintenance of Equipment                | Contr : Contrac > Maintenance of Equip                                    | 1 296.08            | 1 251.00             | (45.08)               | 5.3.11           |
| O0001/I/E00663/F9184/X046/R0393/001/F (Cor               | Safeguard and Security                  | Contr : Contrac > Safeguard & Security                                    | 4 856.62            | 12 501.00            | 7 644.38              | 5.3.11           |
| O0001/I/E00830/F9184/X046/R0393/001/F (Cor               | Accounting and Auditing                 | Contr : Con/Prof > Bus & Adv - Accing & Auditing                          | 0.00                | 2 625.00             | 2 625.00              | 5.3.11           |
| O0001/I/E00833/F9184/X045/R0393/001/S (Cor               | Audit Committee                         | Contr : Con/Prof > Bus & Adv - Audit Committee                            | 36 144.25           | 46 428.00            | 10 283.75             | 5.2.3            |
| O1217-1/I/E00671/F9184/X099/R0394/001/D (C               | Transportation                          | Contr : Contrac > Transportation                                          | 0.00                | 1 500.00             | 1 500.00              | 2.2.6            |
| O1246-1/I/E00844/F2820/X099/R0394/001/S (C               | Project Management                      | Contr : Con/Prof > Bus & Adv - Project Management                         | 0.00                | 475 584.00           | 475 584.00            | 2.2.1.3          |
| O1293-1/I/E00645/F9184/X087/R1310/001/M (C               | Graphic Designers                       | Contr : Contrac > Graphic Designers                                       | 0.00                | 9 729.00             | 9 729.00              | 1.1.3.1          |
| O1293-1/I/E00677/F9184/X087/R1310/001/M (C               | Catering Services                       | Contr : Out > Catering Services                                           | 0.00                | 7 500.00             | 7 500.00              | 1.1.3.1          |
| O1293-1/I/E00692/F9184/X087/R1310/001/M (C               | Personnel and Labour                    | Contr : Out > Personnel & Labour                                          | 0.00                | 9 000.00             | 9 000.00              | 1.1.3.1          |
| O1293-1/I/E00837/F9184/X087/R1310/001/M (C               | Communications                          | Contr : Con/Prof > Bus & Adv - Communications                             | 0.00                | 18 000.00            | 18 000.00             | 1.1.3.1          |
| O1303-4/I/E00672/F9184/X097/R0394/001/D (C               | Administrative and Support Staff        | Contr : Out > Admin & Supp Staff                                          | 0.00                | 1 251.00             | 1 251.00              | 2.2.1            |
| O1303-5/I/E00844/F9184/X098/R1312/001/D (C               | Project Management                      | Contr : Con/Prof > Bus & Adv - Project Management                         | 0.00                | 87 999.00            | 87 999.00             | 2.2.4            |
| O1303-6/I/E00008/F9184/X097/R1700/001/D (C               | Legal Advice and Litigation             | Contr : Con/Prof > Legal Cost - Legal Advice & Litigation                 | 0.00                | 37 893.00            | 37 893.00             | 2.2.5            |
| O1303-6/I/E00844/F9184/X097/R1700/001/D (C               | Project Management                      | Contr : Con/Prof > Bus & Adv - Project Management                         | 0.00                | 32 124.00            | 32 124.00             | 2.2.5            |
| O1303-6/I/E00855/F9184/X097/R1700/001/D (C               | Land and Quantity Surveyors             | Contr : Con/Prof > Infr - Land & Quantity Surveyors                       | 0.00                | 24 000.00            | 24 000.00             | 2.2.5            |
| O1303-7/I/E00677/F9184/X097/R0393/001/IM (I              | Catering Services                       | Contr : Out > Catering Services                                           | 0.00                | 162 501.00           | 162 501.00            | 2.3.3            |
| O1303-8/I/E00677/F9184/X097/R0394/001/D (C               | Catering Services                       | Contr : Out > Catering Services                                           | 0.00                | 124 068.00           | 124 068.00            | 2.2.10           |
| O1337-1/I/E00844/F9184/X087/R0394/001/M (C               | Project Management                      | Contr : Con/Prof > Bus & Adv - Project Management                         | 4 697.83            |                      | (4 697.83)            | 1.5.1            |

| <u>Account</u>                            | <u>Item Description</u> | <u>Item Description</u>                           | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> | <u>SDBIP REF</u> |
|-------------------------------------------|-------------------------|---------------------------------------------------|---------------|---------------|-----------------|------------------|
| O1354-1/IE00677/F9184/X098/R1310/001/D (C | Catering Services       | Contr : Out > Catering Services                   | 0.00          | 6 414.00      | 6 414.00        | 2.1.1            |
| O1354-1/IE00703/F9184/X087/R1310/001/D (C | Transport Services      | Contr : Out > Transport Services                  | 140.00        | 7 533.00      | 7 393.00        | 2.1.1            |
| O1354-1/IE00840/F9184/X087/R1310/001/D (C | Human Resources         | Contr : Con/Prof > Bus & Adv - Human Resources    | 0.00          | 23 400.00     | 23 400.00       | 2.1.1            |
| O1354-1/IE00844/F9184/X087/R1310/001/D (C | Project Management      | Contr : Con/Prof > Bus & Adv - Project Management | 0.00          | 1 125.00      | 1 125.00        | 2.1.1            |
| O1354-23/IE00677/F9184/X087/R1319/001/D ( | Catering Services       | Contr : Out > Catering Services                   | 0.00          | 6 000.00      | 6 000.00        | 2.1.4            |
| O1354-23/IE00703/F9184/X087/R1319/001/D ( | Transport Services      | Contr : Out > Transport Services                  | 0.00          | 21 999.00     | 21 999.00       | 2.1.4            |
| O1354-24/IE00677/F9184/X087/R1319/001/D ( | Catering Services       | Contr : Out > Catering Services                   | 0.00          | 3 249.00      | 3 249.00        | 2.1.3            |
| O1354-24/IE00703/F9184/X087/R1319/001/D ( | Transport Services      | Contr : Out > Transport Services                  | 0.00          | 2 511.00      | 2 511.00        | 2.1.3            |
| O1354-25/IE00677/F9184/X087/R1312/001/D ( | Catering Services       | Contr : Out > Catering Services                   | 0.00          | 9 525.00      | 9 525.00        | 2.1.7            |
| O1354-27/IE00677/F9184/X087/R1319/001/D ( | Catering Services       | Contr : Out > Catering Services                   | 0.00          | 3 126.00      | 3 126.00        | 2.1.5            |
| O1354-27/IE00703/F9184/X087/R1319/001/D ( | Transport Services      | Contr : Out > Transport Services                  | 0.00          | 12 501.00     | 12 501.00       | 2.1.5            |
| O1354-5/IE00677/F9184/X087/R1314/001/D (C | Catering Services       | Contr : Out > Catering Services                   | 0.00          | 6 090.00      | 6 090.00        | 2.1.2            |
| O1354-5/IE00703/F9184/X087/R0394/001/D (C | Transport Services      | Contr : Out > Transport Services                  | 0.00          | 7 497.00      | 7 497.00        | 2.1.2            |
| O1354-5/IE00840/F9184/X087/R1314/001/D (C | Human Resources         | Contr : Con/Prof > Bus & Adv - Human Resources    | 0.00          | 23 400.00     | 23 400.00       | 2.1.2            |
| O1355-1/IE00837/F9184/X087/R0394/001/M (C | Communications          | Contr : Con/Prof > Bus & Adv - Communications     | 328 330.44    | 407 946.00    | 79 615.56       | 1.1.1.1          |
| O1355-1/IE00844/F9184/X087/R0394/001/M (C | Project Management      | Contr : Con/Prof > Bus & Adv - Project Management | 39 443.49     | 39 048.00     | (395.49)        | 1.1.1.1          |
| O1355-17/IE00632/F9184/X087/R0394/001/M ( | Catering Services       | Contr : Contrac > Catering Services               | 0.00          | 13 500.00     | 13 500.00       | 1.1.18           |
| O1355-17/IE00637/F9184/X087/R0394/001/M ( | Exhibit Installations   | Contr : Contrac > Exhibit Installations           | 0.00          | 94 500.00     | 94 500.00       | 1.1.18           |
| O1355-17/IE00844/F9184/X087/R0394/001/M ( | Project Management      | Contr : Con/Prof > Bus & Adv - Project Management | 0.00          | 20 064.00     | 20 064.00       | 1.1.18           |
| O1355-19/IE00837/F9184/X087/R0394/001/M ( | Communications          | Contr : Con/Prof > Bus & Adv - Communications     | 7 026.08      | 7 854.00      | 827.92          | 1.2.5            |
| O1355-21/IE00837/F9184/X087/R0394/001/M ( | Communications          | Contr : Con/Prof > Bus & Adv - Communications     | 0.00          | 1 710.00      | 1 710.00        | 1.2.5            |
| O1355-32/IE00844/F9184/X087/R0394/001/M ( | Project Management      | Contr : Con/Prof > Bus & Adv - Project Management | 0.00          | 27 840.00     | 27 840.00       | 1.1.9            |
| O1355-33/IE00677/F9184/X087/R0394/001/IM  | Catering Services       | Contr : Out > Catering Services                   | 0.00          | 6 000.00      | 6 000.00        | 1.2.2            |
| O1355-36/IE00018/F9184/X087/R0394/001/M ( | Communications          | Contr : Out > Bus & Adv - Communications          | 0.00          | 74 496.00     | 74 496.00       | 1.2.6            |
| O1355-36/IE00677/F9184/X097/R0394/001/IM  | Catering Services       | Contr : Out > Catering Services                   | 0.00          | 14 622.00     | 14 622.00       | 1.2.6            |
| O1355-37/IE00632/F9184/X087/R0394/001/IM  | Catering Services       | Contr : Contrac > Catering Services               | 0.00          | 24 000.00     | 24 000.00       | 1.3.2            |
| O1355-37/IE00671/F9184/X087/R0394/001/IM  | Transportation          | Contr : Contrac > Transportation                  | 0.00          | 48 000.00     | 48 000.00       | 1.3.2            |
| O1355-38/IE00628/F9184/X087/R0394/001/M ( | Audio-visual Services   | Contr : Contrac > Audio-visual Serv               | 0.00          | 8 625.00      | 8 625.00        | 1.6.6            |
| O1355-38/IE00656/F9184/X087/R0394/001/M ( | Photographer            | Contr : Contrac > Photographer                    | 0.00          | 15 990.00     | 15 990.00       | 1.6.5            |
| O1355-40/IE00628/F9184/X087/R0394/001/IM  | Audio-visual Services   | Contr : Contrac > Audio-visual Serv               | 0.00          | 8 625.00      | 8 625.00        | 1.6.9            |
| O1355-40/IE00656/F9184/X097/R0394/001/IM  | Photographer            | Contr : Contrac > Photographer                    | 0.00          | 21 366.00     | 21 366.00       | 1.6.8            |

| <u>Account</u>                                           | <u>Item Description</u>            | <u>Item Description</u>                             | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> | <u>SDBIP REF</u> |
|----------------------------------------------------------|------------------------------------|-----------------------------------------------------|---------------|---------------|-----------------|------------------|
| O1355-41/IE00847/F9184/X087/R0394/001/M (                | Research and Advisory              | Contr : Con/Prof > Bus & Adv - Research & Advisory  | 0.00          | 39 621.00     | 39 621.00       | 1.7.1            |
| O1355-42/IE00847/F9184/X087/R0394/001/M (                | Research and Advisory              | Contr : Con/Prof > Bus & Adv - Research & Advisory  | 8 400.00      | 82 500.00     | 74 100.00       | 3.1              |
| O1356-1/IE00636/F9184/X087/R0394/001/M (C                | Event Promoters                    | Contr : Contrac > Event Promoters                   | 0.00          | 87 792.00     | 87 792.00       | 1.2.1            |
| O1356-2/IE00677/F9184/X087/R0394/001/M (C                | Catering Services                  | Contr : Out > Catering Services                     | 0.00          | 24 192.00     | 24 192.00       | 1.3.1            |
| O1356-2/IE00703/F9184/X087/R0394/001/M (C                | Transport Services                 | Contr : Out > Transport Services                    | 0.00          | 30 000.00     | 30 000.00       | 2.3.3            |
| O1356-7/IE00645/F9184/X087/R0394/001/M (C                | Graphic Designers                  | Contr : Contrac > Graphic Designers                 | 81 808.71     | 98 310.00     | 16 501.29       | 1.1.3            |
| O1356-7/IE00837/F9184/X087/R0394/001/M (C                | Communications                     | Contr : Con/Prof > Bus & Adv - Communications       | 0.00          | 1 881.00      | 1 881.00        | 1.1.3            |
| O1356-7/IE012465/F9184/X087/R0394/001/M (                | Printing Services                  | Contr : Out > Printing Services                     | 42 655.00     | 315 912.00    | 273 257.00      | 1.1.3            |
| O1356-8/IE00677/F9184/X087/R0394/001/M (C                | Catering Services                  | Contr : Out > Catering Services                     | 0.00          | 7 080.00      | 7 080.00        | 1.1.17           |
| O1356-9/IE00645/F9184/X087/R0394/001/M (C                | Graphic Designers                  | Contr : Contrac > Graphic Designers                 | 0.00          | 7 500.00      | 7 500.00        | 1.1.10           |
| O1357-13/IE00846/F9184/X087/R0394/001/D (                | Quality Control                    | Contr : Con/Prof > Bus & Adv - Quality Control      | 14 950.00     | 9 000.00      | (5 950.00)      | 2.4              |
| O1357-5/IE00645/F9184/X087/R0394/001/M (C                | Graphic Designers                  | Contr : Contrac > Graphic Designers                 | 0.00          | 7 500.00      | 7 500.00        | 4.3.1            |
| O1357-5/IE00656/F9184/X087/R0394/001/M (C                | Photographer                       | Contr : Contrac > Photographer                      | 0.00          | 3 135.00      | 3 135.00        | 4.3.1            |
| O1357-5/IE00677/F9184/X087/R0394/001/M (C                | Catering Services                  | Contr : Out > Catering Services                     | 0.00          | 34 365.00     | 34 365.00       | 4.3.1            |
| O1357-6/IE00677/F9184/X087/R0394/001/D (C                | Catering Services                  | Contr : Out > Catering Services                     | 0.00          | 57 501.00     | 57 501.00       | 2.3.3            |
| O1558-3/IE00703/F9184/X046/R0394/001/F (C                | Transport Services                 | Contr : Out > Transport Services                    | 1 362.33      | 8 751.00      | 7 388.67        | 5.3.11           |
| Total 4200 - Contracted Services [Expenditure]           |                                    |                                                     | 583 048.88    | 2 898 129.00  | 2 315 080.12    |                  |
| 4400 - Depreciation and Amortisation [E                  |                                    |                                                     |               |               |                 |                  |
| O0001/IE00030/F9184/X047/R0393/001/F (Dep                | Computer Software and Applications | Depn & Amort : Inta Assets - Comp Software & Apps   | 3 277.74      | 3 441.00      | 163.26          | 5.3.11           |
| O0001/IE00709/F9184/X047/R0393/001/F (Dep                | Computer Equipment                 | Depn & Amort : Computer Equip                       | 17 710.26     | 18 597.00     | 886.74          | 5.3.11           |
| O0001/IE00711/F9184/X047/R0393/001/F (Dep                | Furniture and Office Equipment     | Depn & Amort : Furn & Office Equip                  | 11 925.51     | 12 522.00     | 596.49          | 5.3.11           |
| O0001/IE00723/F9184/X047/R0393/001/F (Dep                | Transport Assets                   | Depn & Amort : Transport Assets                     | 5 383.50      | 5 652.00      | 268.50          | 5.3.11           |
| O0001/IE07599/F9184/X047/R0393/001/F (Dep                | Distribution Layers                | Depn & Amort : Info & Comm Infr_Distribution Layers | 2 788.74      | 2 928.00      | 139.26          | 5.3.11           |
| O0001/IE07632/F9184/X047/R0393/001/F (Dep                | Training Centres                   | Depn & Amort : Oper Buildings_Training Centres      | 2 028.24      | 2 028.00      | (0.24)          | 5.3.11           |
| Total 4400 - Depreciation and Amortisation [Expenditure] |                                    |                                                     | 43 113.99     | 45 168.00     | 2 054.01        |                  |
| 4520 - Interest, Dividends and Rent on L                 |                                    |                                                     |               |               |                 |                  |
| O0001/IE00735/F9184/X049/R0393/001/F (Intr               | Overdue Accounts                   | Intr Paid : Overdue Accs                            | 33 733.78     |               | (33 733.78)     | 5.4.2            |
| Total 4520 - Interest, Dividends and Rent on Land [Expen |                                    |                                                     | 33 733.78     | 0.00          | (33 733.78)     |                  |
| 4600 - Inventory Consumed [Expenditur                    |                                    |                                                     |               |               |                 |                  |

| <u>Account</u>                                | <u>Item Description</u>             | <u>Item Description</u>                                  | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> | <u>SDBIP REF</u> |
|-----------------------------------------------|-------------------------------------|----------------------------------------------------------|---------------|---------------|-----------------|------------------|
| O0001/IE00534/F9184/X046/R0393/001/F (Inv     | Materials and Supplies              | Inv Cons : Materials & Supplies                          | 2 289.55      | 6 516.00      | 4 226.45        | 5.3.11           |
| Total 4600 - Inventory Consumed [Expenditure] |                                     |                                                          | 2 289.55      | 6 516.00      | 4 226.45        |                  |
| 4700 - Operating Leases [Expenditure]         |                                     |                                                          |               |               |                 |                  |
| O0001/IE00545/F9184/X046/R0393/001/F (Op      | Machinery and Equipment             | Op Lease : Machinery & Equip                             | 12 404.54     | 12 501.00     | 96.46           | 5.3.11           |
| O0001/IE00546/F9184/X046/R0393/001/F (Op      | Other Assets                        | Op Lease : Other Assets                                  | 124 199.61    | 144 600.00    | 20 400.39       | 5.3.11           |
| Total 4700 - Operating Leases [Expenditure]   |                                     |                                                          | 136 604.15    | 157 101.00    | 20 496.85       |                  |
| 4710 - Operational Cost [Expenditure]         |                                     |                                                          |               |               |                 |                  |
| O1355-28/IE00059/F9184/X087/R0394/001/D (     | National                            | Op Cost : Reg Fees > National                            | 0.00          | 41 499.00     | 41 499.00       | 2.3.2            |
| O1355-28/IE00753/F9184/X087/R0394/001/D (     | Customer/Client Information         | Op Cost : Adv, Publicity & Mkting > Customer/Client Info | 0.00          | 9 000.00      | 9 000.00        | 2.3.2            |
| O0001/IE00059/F9184/X046/R0393/001/F (Op      | National                            | Op Cost : Reg Fees > National                            | 0.00          | 5 001.00      | 5 001.00        | 5.3.11           |
| O0001/IE00059/F9184/X046/R0394/001/F (Op      | National                            | Op Cost : Reg Fees > National                            | 0.00          | 36 249.00     | 36 249.00       | 5.4.3            |
| O0001/IE00060/F9184/X046/R0393/001/F (Op      | Accommodation                       | Op Cost : Travel & Subs > Domestic - Accommodation       | 0.00          | 3 750.00      | 3 750.00        | 5.3.11           |
| O0001/IE00060/F9184/X046/R0394/001/F (Op      | Accommodation                       | Op Cost : Travel & Subs > Domestic - Accommodation       | 0.00          | 3 750.00      | 3 750.00        | 5.4.3            |
| O0001/IE00061/F9184/X046/R0393/001/F (Op      | Daily Allowance                     | Op Cost : Travel & Subs > Domestic - Daily Allowance     | 0.00          | 3 750.00      | 3 750.00        | 5.3.11           |
| O0001/IE00061/F9184/X046/R0394/001/F (Op      | Daily Allowance                     | Op Cost : Travel & Subs > Domestic - Daily Allowance     | 0.00          | 1 875.00      | 1 875.00        | 5.4.3            |
| O0001/IE00143/F9184/X046/R0393/001/F (Op      | Car Rental                          | Op Cost : Travel & Subs > Domestic - Car Rental          | 0.00          | 2 499.00      | 2 499.00        | 5.3.11           |
| O0001/IE00144/F9184/X046/R0393/001/F (Op      | Own Transport                       | Op Cost : Travel & Subs > Domestic - Own Transport       | 0.00          | 1 251.00      | 1 251.00        | 5.3.11           |
| O0001/IE00567/F9184/X049/R0393/001/F (Op      | External Audit Fees                 | Op Cost : External Audit Fees                            | 10 020.60     | 174 999.00    | 164 978.40      | 5.2.6            |
| O0001/IE00579/F9184/X046/R0393/001/F (Op      | Municipal Services                  | Op Cost : Municipal Services                             | 37 227.48     | 42 501.00     | 5 273.52        | 5.3.11           |
| O0001/IE00583/F9184/X046/R0393/001/F (Op      | Printing, Publications and Books    | Op Cost : Printing, Publications & Books                 | 8 077.73      | 22 500.00     | 14 422.27       | 5.3.11           |
| O0001/IE00584/F9184/X046/R0393/001/F (Op      | Professional Bodies, Membership and | Op Cost : Prof Bodies, Membership & Subs                 | 0.00          | 1 251.00      | 1 251.00        | 5.3.11           |
| O0001/IE00595/F9184/X045/R0393/001/C (Op      | Skills Development Fund Levy        | Op Cost : Skills Dev Fund Levy                           | 4 670.75      | 6 195.00      | 1 524.25        | 5.3.11           |
| O0001/IE00595/F9184/X045/R0393/001/S (Op      | Skills Development Fund Levy        | Op Cost : Skills Dev Fund Levy                           | 154.57        | 465.00        | 310.43          | 5.3.11           |
| O0001/IE00595/F9184/X049/R0393/001/F (Op      | Skills Development Fund Levy        | Op Cost : Skills Dev Fund Levy                           | 5 888.87      | 6 972.00      | 1 083.13        | 5.3.11           |
| O0001/IE00595/F9184/X054/R0393/001/M (Op      | Skills Development Fund Levy        | Op Cost : Skills Dev Fund Levy                           | 2 174.49      | 2 892.00      | 717.51          | 5.3.11           |
| O0001/IE00595/F9184/X098/R0393/001/D (Op      | Skills Development Fund Levy        | Op Cost : Skills Dev Fund Levy                           | 4 080.28      | 5 349.00      | 1 268.72        | 5.3.11           |
| O0001/IE00607/F9184/X046/R0393/001/F (Op      | Wet Fuel                            | Op Cost : Wet Fuel                                       | 10 681.35     | 29 250.00     | 18 568.65       | 5.3.11           |
| O0001/IE00609/F9184/X046/R0393/001/F (Op      | Workmen's Compensation Fund         | Op Cost : Workmen's Compens Fund                         | 0.00          | 9 999.00      | 9 999.00        | 5.3.11           |
| O0001/IE00756/F9184/X046/R0393/001/F (Op      | Signs                               | Op Cost : Adv, Publicity & Mkting > Signs                | 0.00          | 24 999.00     | 24 999.00       | 5.3.11           |

| <u>Account</u>                             | <u>Item Description</u>                | <u>Item Description</u>                                       | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> | <u>SDBIP REF</u> |
|--------------------------------------------|----------------------------------------|---------------------------------------------------------------|---------------|---------------|-----------------|------------------|
| O0001/IE00757/F9184/X046/R0393/001/F (Op   | Staff Recruitment                      | Op Cost : Adv, Publicity & Mkting > Staff Recruitment         | 0.00          | 12 501.00     | 12 501.00       | 5.3.11           |
| O0001/IE00758/F9184/X046/R0393/001/F (Op   | Tenders                                | Op Cost : Adv, Publicity & Mkting > Tenders                   | 0.00          | 24 999.00     | 24 999.00       | 5.3.11           |
| O0001/IE00759/F9184/X049/R0393/001/F (Op   | Bank Accounts                          | Op Cost : Bank Chgs, Facility & Card Fees > Bank Accs         | 9 642.72      | 13 167.00     | 3 524.28        | 5.3.11           |
| O0001/IE00765/F9184/X046/R0393/001/F (Op   | Car Valet and Washing Services         | Op Cost : Cleaning Serv > Car Valet & Washing Serv            | 0.00          | 1 749.00      | 1 749.00        | 5.3.11           |
| O0001/IE00778/F9184/X046/R0393/001/F (Op   | Telephone, Fax, Telegraph and Telex    | Op Cost : Communication > Tele, Fax, Telegraph & Telex        | 21 376.20     | 36 372.00     | 14 995.80       | 5.3.11           |
| O0001/IE00792/F9184/X046/R0394/001/F (Op   | Software Licences                      | Op Cost : External Comptr Service > Software Licences         | 2 782.61      | 7 500.00      | 4 717.39        | 5.3.11           |
| O0001/IE00805/F9184/X046/R0393/001/F (Op   | Premiums                               | Op Cost : Insurance Underwriting > Premiums                   | 26 745.80     | 15 501.00     | (11 244.80)     | 5.3.11           |
| O0001/IE00808/F9184/X046/R0393/001/F (Op   | Motor Vehicle Licence and Registration | Op Cost : Licences > Mot Veh Licence & Regs                   | 0.00          | 750.00        | 750.00          | 5.3.11           |
| O1246-1/IE00576/F2820/X099/R0394/001/S (C  | Learnerships and Internships           | Op Cost : Learnerships & Internships                          | 0.00          | 9 511 689.00  | 9 511 689.00    | 2.2.1.3          |
| O1293-1/IE00564/F9184/X087/R1310/001/M (C  | Entrance Fees                          | Op Cost : Entrance Fees                                       | 0.00          | 30 000.00     | 30 000.00       | 1.1.3.1          |
| O1293-1/IE00754/F9184/X087/R1310/001/M (C  | Gifts and Promotional Items            | Op Cost : Adv, Publicity & Mkting > Gifts & Promotional Items | 0.00          | 36 000.00     | 36 000.00       | 1.1.3.1          |
| O1303-6/IE00579/F9184/X097/R1700/001/D (C  | Municipal Services                     | Op Cost : Municipal Services                                  | 12 560.51     | 14 490.00     | 1 929.49        | 2.2.5            |
| O1303-6/IE00753/F9184/X097/R1700/001/D (C  | Customer/Client Information            | Op Cost : Adv, Publicity & Mkting > Customer/Client Info      | 0.00          | 3 993.00      | 3 993.00        | 2.2.5            |
| O1303-7/IE00576/F9184/X097/R0393/001/D (C  | Learnerships and Internships           | Op Cost : Learnerships & Internships                          | 0.00          | 36 000.00     | 36 000.00       | 2.3.3            |
| O1303-7/IE00778/F9184/X046/R0393/001/D (C  | Telephone, Fax, Telegraph and Telex    | Op Cost : Communication > Tele, Fax, Telegraph & Telex        | 0.00          | 51 501.00     | 51 501.00       | 2.3.3            |
| O1303-8/IE00584/F9184/X097/R0394/001/D (C  | Professional Bodies, Membership and    | Op Cost : Prof Bodies, Membership & Subs                      | 0.00          | 9 000.00      | 9 000.00        | 2.2.10           |
| O1305-1/IE00576/F9184/X087/R0394/001/D (C  | Learnerships and Internships           | Op Cost : Learnerships & Internships                          | 0.00          | 26 520.00     | 26 520.00       | 5.4.2            |
| O1337-1/IE00795/F9184/X087/R0394/001/C (C  | System Development                     | Op Cost : External Comptr Service > System Dev                | 186 520.74    | 427 203.00    | 240 682.26      | 1.5.1            |
| O1354-1/IE00060/F9184/X087/R1309/001/D (C  | Accommodation                          | Op Cost : Travel & Subs > Domestic - Accommodation            | 0.00          | 2 061.00      | 2 061.00        | 2.1.1            |
| O1354-1/IE00753/F9184/X087/R1310/001/D (C  | Customer/Client Information            | Op Cost : Adv, Publicity & Mkting > Customer/Client Info      | 0.00          | 4 500.00      | 4 500.00        | 2.1.1            |
| O1354-23/IE00753/F9184/X087/R1319/001/D (C | Customer/Client Information            | Op Cost : Adv, Publicity & Mkting > Customer/Client Info      | 0.00          | 6 000.00      | 6 000.00        | 2.1.4            |
| O1354-23/IE00756/F9184/X087/R1319/001/D (C | Signs                                  | Op Cost : Adv, Publicity & Mkting > Signs                     | 0.00          | 6 000.00      | 6 000.00        | 2.1.4            |
| O1354-24/IE00594/F9184/X087/R1319/001/D (C | Signage                                | Op Cost : Signage                                             | 0.00          | 3 750.00      | 3 750.00        | 2.1.3            |
| O1354-24/IE00753/F9184/X087/R1319/001/D (C | Customer/Client Information            | Op Cost : Adv, Publicity & Mkting > Customer/Client Info      | 0.00          | 1 251.00      | 1 251.00        | 2.1.3            |
| O1354-25/IE00753/F9184/X087/R1312/001/D (C | Customer/Client Information            | Op Cost : Adv, Publicity & Mkting > Customer/Client Info      | 0.00          | 6 000.00      | 6 000.00        | 2.1.7            |
| O1354-26/IE00753/F9184/X087/R1312/001/D (C | Customer/Client Information            | Op Cost : Adv, Publicity & Mkting > Customer/Client Info      | 0.00          | 27 501.00     | 27 501.00       | 2.1.8            |
| O1354-27/IE00753/F9184/X087/R1319/001/D (C | Customer/Client Information            | Op Cost : Adv, Publicity & Mkting > Customer/Client Info      | 0.00          | 3 126.00      | 3 126.00        | 2.1.5            |
| O1354-28/IE00753/F9184/X087/R1319/001/D (C | Customer/Client Information            | Op Cost : Adv, Publicity & Mkting > Customer/Client Info      | 0.00          | 26 904.00     | 26 904.00       | 2.1.6            |
| O1354-5/IE00753/F9184/X087/R1314/001/D (C  | Customer/Client Information            | Op Cost : Adv, Publicity & Mkting > Customer/Client Info      | 0.00          | 5 349.00      | 5 349.00        | 2.1.2            |
| O1355-17/IE00060/F9184/X087/R0394/001/M (C | Accommodation                          | Op Cost : Travel & Subs > Domestic - Accommodation            | 0.00          | 34 212.00     | 34 212.00       | 1.1.18           |
| O1355-17/IE00061/F9184/X087/R0393/001/M (C | Daily Allowance                        | Op Cost : Travel & Subs > Domestic - Daily Allowance          | 0.00          | 5 490.00      | 5 490.00        | 1.1.18           |

| <u>Account</u>                            | <u>Item Description</u>            | <u>Item Description</u>                                              | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> | <u>SDBIP REF</u> |
|-------------------------------------------|------------------------------------|----------------------------------------------------------------------|---------------|---------------|-----------------|------------------|
| O1355-17/IE00143/F9184/X087/R0394/001/M ( | Car Rental                         | Op Cost : Travel & Subs > Domestic - Car Rental                      | 0.00          | 5 406.00      | 5 406.00        | 1.1.18           |
| O1355-17/IE00144/F9184/X087/R0394/001/M ( | Own Transport                      | Op Cost : Travel & Subs > Domestic - Own Transport                   | 0.00          | 4 404.00      | 4 404.00        | 1.1.18           |
| O1355-17/IE00564/F9184/X087/R0394/001/M ( | Entrance Fees                      | Op Cost : Entrance Fees                                              | 0.00          | 57 078.00     | 57 078.00       | 1.1.18           |
| O1355-17/IE00753/F9184/X087/R0394/001/M ( | Customer/Client Information        | Op Cost : Adv, Publicity & Mkting > Customer/Client Info             | 0.00          | 60 000.00     | 60 000.00       | 1.1.18           |
| O1355-17/IE01581/F9184/X087/R0394/001/M ( | Air Transport                      | Op Cost : Travel & Subs > Domestic - Air Transport                   | 0.00          | 13 200.00     | 13 200.00       | 1.1.18           |
| O1355-2/IE00753/F9184/X087/R0394/001/M (C | Customer/Client Information        | Op Cost : Adv, Publicity & Mkting > Customer/Client Info             | 0.00          | 1 800.00      | 1 800.00        | 1.1.3            |
| O1355-21/IE00143/F9184/X087/R0394/001/IM  | Car Rental                         | Op Cost : Travel & Subs > Domestic - Car Rental                      | 0.00          | 3 000.00      | 3 000.00        | 1.1.3            |
| O1355-21/IE00755/F9184/X087/R0394/001/IM  | Municipal Newsletters              | Op Cost : Adv, Publicity & Mkting > Municipal Newsletters            | 0.00          | 3 858.00      | 3 858.00        | 1.1.3            |
| O1355-29/IE00059/F9184/X087/R0394/001/IM  | National                           | Op Cost : Reg Fees > National                                        | 0.00          | 37 500.00     | 37 500.00       | 1.1.20           |
| O1355-29/IE00060/F9184/X087/R0394/001/IM  | Accommodation                      | Op Cost : Travel & Subs > Domestic - Accommodation                   | 0.00          | 12 501.00     | 12 501.00       | 1.1.20           |
| O1355-29/IE00061/F9184/X087/R0394/001/IM  | Daily Allowance                    | Op Cost : Travel & Subs > Domestic - Daily Allowance                 | 0.00          | 3 750.00      | 3 750.00        | 1.1.20           |
| O1355-29/IE00143/F9184/X087/R0394/001/IM  | Car Rental                         | Op Cost : Travel & Subs > Domestic - Car Rental                      | 0.00          | 5 001.00      | 5 001.00        | 1.1.20           |
| O1355-29/IE00144/F9184/X087/R0394/001/IM  | Own Transport                      | Op Cost : Travel & Subs > Domestic - Own Transport                   | 1 926.00      | 2 499.00      | 573.00          | 1.1.20           |
| O1355-29/IE00564/F9184/X087/R0394/001/IM  | Entrance Fees                      | Op Cost : Entrance Fees                                              | 0.00          | 50 001.00     | 50 001.00       | 1.1.20           |
| O1355-29/IE00753/F9184/X087/R0394/001/IM  | Customer/Client Information        | Op Cost : Adv, Publicity & Mkting > Customer/Client Info             | 227.37        |               | (227.37)        | 1.1.20           |
| O1355-29/IE01581/F9184/X087/R0394/001/IM  | Air Transport                      | Op Cost : Travel & Subs > Domestic - Air Transport                   | 0.00          | 37 500.00     | 37 500.00       | 1.1.20           |
| O1355-3/IE00753/F9184/X087/R0394/001/M (C | Customer/Client Information        | Op Cost : Adv, Publicity & Mkting > Customer/Client Info             | 0.00          | 3 840.00      | 3 840.00        | 1.1.3            |
| O1355-33/IE00060/F9184/X087/R0394/001/IM  | Accommodation                      | Op Cost : Travel & Subs > Domestic - Accommodation                   | 0.00          | 4 500.00      | 4 500.00        | 1.2.2            |
| O1355-33/IE00564/F9184/X087/R0394/001/IM  | Entrance Fees                      | Op Cost : Entrance Fees                                              | 16 480.00     | 18 000.00     | 1 520.00        | 1.2.2            |
| O1355-33/IE01581/F9184/X087/R0394/001/IM  | Air Transport                      | Op Cost : Travel & Subs > Domestic - Air Transport                   | 0.00          | 6 000.00      | 6 000.00        | 1.2.2            |
| O1355-36/IE00751/F9184/X087/R0394/001/M ( | Corporate and Municipal Activities | Op Cost : Adv, Publicity & Mkting > Corporate & Municipal Activities | 0.00          | 69 090.00     | 69 090.00       | 1.2.6            |
| O1355-36/IE00772/F9184/X087/R0394/001/M ( | Radio and TV Transmissions         | Op Cost : Communication > Radio & TV Transmissions                   | 0.00          | 199 800.00    | 199 800.00      | 1.2.6            |
| O1355-37/IE00564/F9184/X087/R0394/001/IM  | Entrance Fees                      | Op Cost : Entrance Fees                                              | 0.00          | 18 000.00     | 18 000.00       | 1.3.2            |
| O1355-38/IE00583/F9184/X087/R0394/001/M ( | Printing, Publications and Books   | Op Cost : Printing, Publications & Books                             | 0.00          | 100 716.00    | 100 716.00      | 1.6.3            |
| O1355-39/IE00754/F9184/X087/R0394/001/IM  | Gifts and Promotional Items        | Op Cost : Adv, Publicity & Mkting > Gifts & Promotional Items        | 0.00          | 120 000.00    | 120 000.00      | 1.6.2            |
| O1355-40/IE00753/F9184/X087/R0394/001/IM  | Customer/Client Information        | Op Cost : Adv, Publicity & Mkting > Customer/Client Info             | 0.00          | 30 000.00     | 30 000.00       | 1.6.7            |
| O1356-2/IE00060/F9184/X087/R0394/001/M (C | Accommodation                      | Op Cost : Travel & Subs > Domestic - Accommodation                   | 4 521.74      | 24 000.00     | 19 478.26       | 1.3.1            |
| O1356-2/IE00564/F9184/X087/R0394/001/M (C | Entrance Fees                      | Op Cost : Entrance Fees                                              | 0.00          | 23 094.00     | 23 094.00       | 1.3.1            |
| O1356-3/IE00754/F9184/X087/R0394/001/M (C | Gifts and Promotional Items        | Op Cost : Adv, Publicity & Mkting > Gifts & Promotional Items        | 0.00          | 120 000.00    | 120 000.00      | 1.6.1            |
| O1356-7/IE00753/F9184/X087/R0394/001/M (C | Customer/Client Information        | Op Cost : Adv, Publicity & Mkting > Customer/Client Info             | 0.00          | 50 907.00     | 50 907.00       | 1.1.3            |
| O1356-7/IE00772/F9184/X087/R0394/001/M (C | Radio and TV Transmissions         | Op Cost : Communication > Radio & TV Transmissions                   | 3 930.00      | 210 720.00    | 206 790.00      | 1.1.3            |

| <u>Account</u>                                           | <u>Item Description</u>      | <u>Item Description</u>                                              | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> | <u>SDBIP REF</u> |
|----------------------------------------------------------|------------------------------|----------------------------------------------------------------------|---------------|---------------|-----------------|------------------|
| O1356-8/IE00564/F9184/X087/R0394/001/M (C                | Entrance Fees                | Op Cost : Entrance Fees                                              | 0.00          | 15 000.00     | 15 000.00       | 1.1.17           |
| O1356-8/IE00753/F9387/X087/R0394/001/M (C                | Customer/Client Information  | Op Cost : Adv, Publicity & Mkting > Customer/Client Info             | 0.00          | 15 000.00     | 15 000.00       | 1.1.17           |
| O1356-9/IE00753/F9184/X054/R0394/001/M (C                | Customer/Client Information  | Op Cost : Adv, Publicity & Mkting > Customer/Client Info             | 0.00          | 358 899.00    | 358 899.00      | 1.1.10           |
| O1357-11/IE00564/F9184/X087/R0394/001/D (                | Entrance Fees                | Op Cost : Entrance Fees                                              | 0.00          | 110 049.00    | 110 049.00      | 2.3.4            |
| O1357-13/IE00060/F9184/X087/R0394/001/D (                | Accommodation                | Op Cost : Travel & Subs > Domestic - Accommodation                   | 2 168.70      |               | (2 168.70)      | 2.4              |
| O1357-13/IE00576/F9184/X087/R0394/001/D (                | Learnerships and Internships | Op Cost : Learnerships & Internships                                 | 0.00          | 28 500.00     | 28 500.00       | 2.4              |
| O1357-3/IE00576/F9184/X087/R0394/001/D (C                | Learnerships and Internships | Op Cost : Learnerships & Internships                                 | 0.00          | 24 999.00     | 24 999.00       | 2.3.6            |
| O1554-2/IE00793/F9184/X046/R0393/001/F (O                | Specialised Computer Service | Op Cost : External Comptr Service > Specialised Computer Serv        | 4 713.04      | 15 000.00     | 10 286.96       | 5.3.11           |
| Total 4710 - Operational Cost [Expenditure]              |                              |                                                                      | 376 571.55    | 12 690 687.00 | 12 314 115.45   |                  |
| 6000 - Disposal of Fixed and Intangible                  |                              |                                                                      |               |               |                 |                  |
| O0001/IZ00119/F9184/X047/R0393/001/CONT                  | Losses                       | Municipal Running Cost/Losses/Parent Municipality/Asset Management/A | 0.00          | 11 250.00     | 11 250.00       | 5.3.11           |
| Total 6000 - Disposal of Fixed and Intangible Assets [Ga |                              |                                                                      | 0.00          | 11 250.00     | 11 250.00       |                  |
| 4900 - Employee Related Cost [Expendi                    |                              |                                                                      |               |               |                 |                  |
| O0001/IE00036/F9184/X045/R0393/001/C (Em                 | Basic Salary and Wages       | Empl : Staff > Salaries, Wages & Allowances_Basic Salary & Wages     | 45 310.44     | 45 999.00     | 688.56          | 5.3.12           |
| O0001/IE00036/F9184/X049/R0393/001/F (Em                 | Basic Salary and Wages       | Empl : Staff > Salaries, Wages & Allowances_Basic Salary & Wages     | 369 374.61    | 358 230.00    | (11 144.61)     | 5.3.12           |
| O0001/IE00036/F9184/X054/R0393/001/M (Em                 | Basic Salary and Wages       | Empl : Staff > Salaries, Wages & Allowances_Basic Salary & Wages     | 205 370.58    | 208 488.00    | 3 117.42        | 5.3.12           |
| O0001/IE00036/F9184/X098/R0393/001/D (Em                 | Basic Salary and Wages       | Empl : Staff > Salaries, Wages & Allowances_Basic Salary & Wages     | 204 973.26    | 208 086.00    | 3 112.74        | 5.3.12           |
| O0001/IE00038/F9184/X045/R0393/001/C (Em                 | Bonuses                      | Empl : Staff > Salaries, Wages & Allowances_Bonuses                  | 0.00          | 3 834.00      | 3 834.00        | 5.3.12           |
| O0001/IE00038/F9184/X049/R0393/001/F (Em                 | Bonuses                      | Empl : Staff > Salaries, Wages & Allowances_Bonuses                  | 0.00          | 29 853.00     | 29 853.00       | 5.3.12           |
| O0001/IE00038/F9184/X054/R0393/001/M (Em                 | Bonuses                      | Empl : Staff > Salaries, Wages & Allowances_Bonuses                  | 0.00          | 17 373.00     | 17 373.00       | 5.3.12           |
| O0001/IE00038/F9184/X098/R0393/001/D (Em                 | Bonuses                      | Empl : Staff > Salaries, Wages & Allowances_Bonuses                  | 0.00          | 17 340.00     | 17 340.00       | 5.3.12           |
| O0001/IE00043/F9184/X045/R0393/001/C (Em                 | Medical                      | Empl : Staff > Social Contrib_Medical                                | 2 751.60      | 9 537.00      | 6 785.40        | 5.3.12           |
| O0001/IE00043/F9184/X049/R0393/001/F (Em                 | Medical                      | Empl : Staff > Social Contrib_Medical                                | 10 130.85     | 19 074.00     | 8 943.15        | 5.3.12           |
| O0001/IE00043/F9184/X054/R0393/001/M (Em                 | Medical                      | Empl : Staff > Social Contrib_Medical                                | 17 323.59     | 28 611.00     | 11 287.41       | 5.3.12           |
| O0001/IE00043/F9184/X098/R0393/001/D (Em                 | Medical                      | Empl : Staff > Social Contrib_Medical                                | 15 460.20     | 28 611.00     | 13 150.80       | 5.3.12           |
| O0001/IE00044/F9184/X045/R0393/001/C (Em                 | Pension                      | Empl : Staff > Social Contrib_Pension                                | 0.00          | 4 140.00      | 4 140.00        | 5.3.12           |
| O0001/IE00044/F9184/X049/R0393/001/F (Em                 | Pension                      | Empl : Staff > Social Contrib_Pension                                | 20 039.01     | 23 535.00     | 3 495.99        | 5.3.12           |
| O0001/IE00044/F9184/X054/R0393/001/M (Em                 | Pension                      | Empl : Staff > Social Contrib_Pension                                | 13 097.01     | 18 765.00     | 5 667.99        | 5.3.12           |
| O0001/IE00044/F9184/X098/R0393/001/D (Em                 | Pension                      | Empl : Staff > Social Contrib_Pension                                | 11 592.21     | 18 729.00     | 7 136.79        | 5.3.12           |

| <u>Account</u>                           | <u>Item Description</u>              | <u>Item Description</u>                                         | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> | <u>SDBIP REF</u> |
|------------------------------------------|--------------------------------------|-----------------------------------------------------------------|---------------|---------------|-----------------|------------------|
| O0001/IE00045/F9184/X045/R0393/001/C (Em | Unemployment Insurance               | Empl : Staff > Social Contrib_Unemployment Insur                | 479.18        | 636.00        | 156.82          | 5.3.12           |
| O0001/IE00045/F9184/X049/R0393/001/F (Em | Unemployment Insurance               | Empl : Staff > Social Contrib_Unemployment Insur                | 2 742.30      | 4 341.00      | 1 598.70        | 5.3.12           |
| O0001/IE00045/F9184/X054/R0393/001/M (Em | Unemployment Insurance               | Empl : Staff > Social Contrib_Unemployment Insur                | 1 550.91      | 2 892.00      | 1 341.09        | 5.3.12           |
| O0001/IE00045/F9184/X098/R0393/001/D (Em | Unemployment Insurance               | Empl : Staff > Social Contrib_Unemployment Insur                | 1 593.18      | 2 859.00      | 1 265.82        | 5.3.12           |
| O0001/IE00109/F9184/X046/R0393/001/F (Em | Leave Gratuity                       | Empl : Staff > Post-Ret Benefit_Other Benefits - Leave Gratuity | 0.00          | 80 991.00     | 80 991.00       | 2.2.10           |
| O0001/IE00119/F9184/X045/R0393/001/C (Em | Accommodation, Travel and Incidental | Empl : Staff > Allowances_Accomm, Trav & Inc                    | 2 614.60      |               | (2 614.60)      | 5.3.12           |
| O0001/IE00119/F9184/X049/R0393/001/F (Em | Accommodation, Travel and Incidental | Empl : Staff > Allowances_Accomm, Trav & Inc                    | 1 406.85      |               | (1 406.85)      | 5.3.12           |
| O0001/IE00119/F9184/X054/R0393/001/M (Em | Accommodation, Travel and Incidental | Empl : Staff > Allowances_Accomm, Trav & Inc                    | 1 973.84      |               | (1 973.84)      | 5.3.12           |
| O0001/IE00119/F9184/X098/R0393/001/D (Em | Accommodation, Travel and Incidental | Empl : Staff > Allowances_Accomm, Trav & Inc                    | 5 872.56      |               | (5 872.56)      | 5.3.12           |
| O0001/IE00121/F9184/X049/R0393/001/F (Em | Cellular and Telephone               | Empl : Staff > Allowances_Cellular & Telephone                  | 790.50        | 750.00        | (40.50)         | 5.3.12           |
| O0001/IE00121/F9184/X054/R0393/001/M (Em | Cellular and Telephone               | Empl : Staff > Allowances_Cellular & Telephone                  | 4 743.00      | 4 500.00      | (243.00)        | 5.3.12           |
| O0001/IE00121/F9184/X098/R0393/001/D (Em | Cellular and Telephone               | Empl : Staff > Allowances_Cellular & Telephone                  | 3 162.00      | 3 000.00      | (162.00)        | 5.3.12           |
| O0001/IE00140/F9184/X045/R0393/001/C (Em | Unemployment Insurance               | Empl : Snr Mgt > MM_Social Contr - Unemployment Insur           | 531.36        | 4 104.00      | 3 572.64        | 5.3.12           |
| O0001/IE01495/F9184/X045/R0393/001/C (Em | Accommodation, Travel and Incidental | Empl : Entities - Board Membrs > Desig 11_Accomm, Trav & Inc    | 0.00          | 3 000.00      | 3 000.00        | 5.3.13           |
| O0001/IE01521/F9184/X049/R0393/001/F (Em | Housing Benefits                     | Empl : Staff > Allowances_Housing Benefits                      | 734.22        | 744.00        | 9.78            | 5.3.12           |
| O0001/IE01521/F9184/X054/R0393/001/M (Em | Housing Benefits                     | Empl : Staff > Allowances_Housing Benefits                      | 1 468.44      | 1 491.00      | 22.56           | 5.3.12           |
| O0001/IE01558/F9184/X045/R0393/001/C (Em | Cellular and Telephone               | Empl : Snr Mgt > MM_Allowance - Cellular & Telephone            | 6 460.77      | 6 459.00      | (1.77)          | 5.3.12           |
| O0001/IE03971/F9184/X049/R0393/001/F (Em | Structured                           | Empl : Staff > Service Related Benefits_Overtime - Structured   | 0.00          | 1 887.00      | 1 887.00        | 5.3.12           |
| O0001/IE03971/F9184/X054/R0393/001/M (Em | Structured                           | Empl : Staff > Service Related Benefits_Overtime - Structured   | 0.00          | 10 023.00     | 10 023.00       | 5.3.12           |
| O0001/IE03971/F9184/X098/R0393/001/D (Em | Structured                           | Empl : Staff > Service Related Benefits_Overtime - Structured   | 0.00          | 10 005.00     | 10 005.00       | 5.3.12           |
| O0001/IE06073/F9184/X098/R0393/001/D (Em | Basic Salary                         | Empl : Snr Mgt > Desig 1_Basic Salary                           | 226 078.77    | 226 059.00    | (19.77)         | 5.3.12           |
| O0001/IE06080/F9184/X045/R0393/001/C (Em | Basic Salary                         | Empl : Snr Mgt > Desig 441_Basic Salary                         | 367 503.60    | 367 332.00    | (171.60)        | 5.3.12           |
| O0001/IE06080/F9184/X049/R0393/001/F (Em | Basic Salary                         | Empl : Snr Mgt > Desig 441_Basic Salary                         | 233 427.51    | 233 319.00    | (108.51)        | 5.3.12           |
| O0001/IE06106/F9184/X045/R0393/001/C (Em | Bonuses                              | Empl : Snr Mgt > Desig 443_Bonuses                              | 0.00          | 36 732.00     | 36 732.00       | 5.3.12           |
| O0001/IE06106/F9184/X049/R0393/001/F (Em | Bonuses                              | Empl : Snr Mgt > Desig 443_Bonuses                              | 0.00          | 23 331.00     | 23 331.00       | 5.3.12           |
| O0001/IE06117/F9184/X098/R0393/001/D (Em | Bonuses                              | Empl : Snr Mgt > Desig 3_Bonuses                                | 0.00          | 21 327.00     | 21 327.00       | 5.3.12           |
| O0001/IE06255/F9184/X098/R0393/001/D (Em | Unemployment Insurance               | Empl : Snr Mgt > Desig 34_Social Contr - Unemployment Insur     | 531.36        | 2 493.00      | 1 961.64        | 5.3.12           |
| O0001/IE06261/F9184/X049/R0393/001/F (Em | Unemployment Insurance               | Empl : Snr Mgt > Desig 234_Social Contr - Unemployment Insur    | 531.36        | 2 631.00      | 2 099.64        | 5.3.12           |
| O0001/IE06286/F9184/X045/R0393/001/C (Em | Accommodation, Travel and Incidental | Empl : Entities - Board Membrs > Desig 581_Accomm, Trav & Inc   | 0.00          | 3 000.00      | 3 000.00        | 5.3.13           |
| O0001/IE06288/F9184/X045/R0393/001/C (Em | Accommodation, Travel and Incidental | Empl : Entities - Board Membrs > Desig 315_Accomm, Trav & Inc   | 0.00          | 3 000.00      | 3 000.00        | 5.3.13           |
| O0001/IE06290/F9184/X045/R0393/001/C (Em | Accommodation, Travel and Incidental | Empl : Entities - Board Membrs > Desig 619_Accomm, Trav & Inc   | 0.00          | 3 000.00      | 3 000.00        | 5.3.13           |

| <u>Account</u>                                   | <u>Item Description</u>              | <u>Item Description</u>                                      | <u>Actual</u>       | <u>Budget</u>     | <u>Variance</u>     | <u>SDBIP REF</u> |
|--------------------------------------------------|--------------------------------------|--------------------------------------------------------------|---------------------|-------------------|---------------------|------------------|
| O0001/IE06297/F9184/X045/R0393/001/C (Em         | Accommodation, Travel and Incidental | Empl : Entities - Board Membrs > Desig 87_Accomm, Trav & Inc | 0.00                | 3 000.00          | 3 000.00            | 5.3.13           |
| O0001/IE06824/F9184/X049/R0393/001/F (Em         | Cellular and Telephone               | Empl : Snr Mgt > Desig 445_Allowance - Cellular & Telephone  | 7 067.74            | 6 459.00          | (608.74)            | 5.3.12           |
| O0001/IE06827/F9184/X045/R0393/001/D (Em         | Cellular and Telephone               | Empl : Snr Mgt > Desig 5_Allowance - Cellular & Telephone    | 1 213.94            | 1 821.00          | 607.06              | 5.3.12           |
| O0001/IE07250/F9184/X045/R0393/001/C (Em         | Basic Salary                         | Empl : Entities - Board Membrs > Desig 305_Basic Salary      | 26 234.49           | 37 905.00         | 11 670.51           | 5.3.13           |
| O0001/IE07251/F9184/X045/R0393/001/F (Em         | Basic Salary                         | Empl : Entities - Board Membrs > Desig 153_Basic Salary      | 0.00                | 22 998.00         | 22 998.00           | 2.3.3            |
| O0001/IE07255/F9184/X045/R0393/001/C (Em         | Basic Salary                         | Empl : Entities - Board Membrs > Desig 39_Basic Salary       | 45 495.93           | 38 523.00         | (6 972.93)          | 5.3.13           |
| O0001/IE07257/F9184/X045/R0393/001/C (Em         | Basic Salary                         | Empl : Entities - Board Membrs > Desig 77_Basic Salary       | 20 413.43           | 22 998.00         | 2 584.57            | 5.3.13           |
| O0001/IE07258/F9184/X045/R0393/001/C (Em         | Basic Salary                         | Empl : Entities - Board Membrs > Desig 343_Basic Salary      | 17 580.50           | 22 998.00         | 5 417.50            | 5.3.13           |
| Total 4900 - Employee Related Cost [Expenditure] |                                      |                                                              | 1 897 625.70        | 2 256 813.00      | 359 187.30          |                  |
| Profit Before Tax                                |                                      |                                                              | <u>5 959 351.84</u> | <u>276 546.00</u> | <u>5 682 805.84</u> |                  |

# Statement of Financial Position

## SOUTH COAST TOURISM AND INVESTMENT ENTERPRISE SOC LTD

For: September 2023

Statement of Financial Position

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|                                                          |                                                    | Actual        | Budget        | P Y Actual    |
|----------------------------------------------------------|----------------------------------------------------|---------------|---------------|---------------|
| <b>Assets</b>                                            |                                                    |               |               |               |
| Non Current Assets                                       |                                                    |               |               |               |
| Other Current Assets                                     |                                                    |               |               |               |
| C0292-1/IA04957/F0002/X046/R0393/001/F                   | Computer Software and Applications/Acquisitions/T  | 21 596.13     |               |               |
| D0001/IA05091/F0001/X046/R0393/001/F                     | Default Transactions/Amortisation/Non-funding Trar | (6 877.09)    | 13 111.00     | (3 277.74)    |
| D0001/IA05095/F0001/X046/R0393/001/F                     | Default Transactions/Opening Balance/Non-funding   | 0.00          |               | (26 692.26)   |
| D0001/IA05106/F0001/X046/R0394/001/F                     | Default Transactions/Opening Balance/Non-funding   |               | 174 420.59    | 48 288.39     |
| Total Other Current Assets                               |                                                    | 14 719.04     | 187 531.59    | 18 318.39     |
| 8700 - Investment Property [Assets - Non-current A       |                                                    |               |               |               |
| C0341-1/IA10773/F0002/X098/R0393/001/D                   | Unimproved Property - Cost: Subsequent Expenditu   | 56 801.41     |               |               |
| D0001/IA01958/F0001/X098/R0393/001/D                     | Default Transactions/Opening Balance/Non-funding   | 9 349 309.95  | 21 035 946.94 | 9 349 309.95  |
| Total 8700 - Investment Property [Assets - Non-current A |                                                    | 9 406 111.36  | 21 035 946.94 | 9 349 309.95  |
| Non Current Liabilities                                  |                                                    |               |               |               |
| C0027-1/IA00052/F0002/X046/R0393/001/F                   | Signage/Acquisitions/Transfer from Operational Rev | 100 739.47    |               |               |
| C0072-1/IA01327/F0002/X050/R0394/001/F                   | Transport Assets/Acquisitions/Transfer from Operat | 21 533.95     | 962 499.00    |               |
| C0075-1/IA06173/F0002/X046/R0393/001/F                   | Computer Equipment/Acquisitions                    | 150 492.71    | 344 955.29    | 17 043.48     |
| C0075-1/IA06184/F0002/X046/R0393/001/F                   | Computer Equipment:In-use:Accumulated Deprecia     | 74 478.54     |               |               |
| C0075-1/IA06198/F0002/X046/R0393/001/F                   | Computer Equipment/Disposals/Transfer from Oper    | (92 647.42)   |               |               |
| C0076-1/IA06233/F0002/X046/R0393/001/F                   | Furniture and Office Equipment/Acquisitions/Transf | 130 419.63    | 90 000.00     |               |
| C0076-1/IA06244/F0002/X046/R0393/001/F                   | Furniture and Office Equipment-1/Disposals/Transf  | 14 822.52     |               |               |
| C0076-1/IA06258/F0002/X046/R0393/001/F                   | Furniture and Office Equipment-1/Disposals/Transf  | (22 551.70)   |               |               |
| C0263-1/IA00092/F0002/X046/R0393/001/F                   | Containers - Cost: Acquisitions                    | 49 015.95     |               |               |
| D0001/IA00022/F0001/X046/R0393/001/F                     | Default Transactions/Depreciation/Non-funding Trar | (9 504.70)    |               | (2 788.74)    |
| D0001/IA00024/F0001/X046/R0393/001/F                     | Default Transactions/Opening Balance/Non-funding   |               |               | (66 448.03)   |
| D0001/IA00058/F0001/X046/R0393/001/F                     | Default Transactions/Opening Balance/Non-funding   |               | 125 925.00    | 167 187.50    |
| D0001/IA00082/F9184/X046/R0393/001/F                     | Other Assets:Accumulated Depreciation:Depreciati   | (5 295.97)    | 8 113.00      | (2 028.24)    |
| D0001/IA00084/F0001/X046/R0393/001/F                     | Default Transactions/Opening Balance/Non-funding   |               |               | (72 643.39)   |
| D0001/IA00098/F0001/X046/R0393/001/F                     | Default Transactions/Opening Balance/Non-funding   |               | 61 271.00     | 121 659.34    |
| D0001/IA01357/F9184/X050/R0394/001/F                     | Default Transactions/Depreciation/Parent Municipal | (9 690.30)    | 21 534.00     | (5 383.50)    |
| D0001/IA01359/F0001/X046/R0393/001/F                     | Default Transactions/Opening Balance/Non-funding   | 0.00          |               | (324 953.16)  |
| D0001/IA01373/F0001/X046/R0393/001/F                     | Default Transactions/Opening Balance/Non-funding   |               | 26 919.00     | 346 487.11    |
| D0001/IA06183/F9184/X046/R0393/001/F                     | Computer Equipment:In-use:Accumulated Deprecia     | (76 381.00)   | 70 841.00     | (17 710.26)   |
| D0001/IA06185/F0001/X046/R0393/001/F                     | Default Transactions/Opening Balance/Non-funding   | (154 744.69)  |               | (210 773.71)  |
| D0001/IA06199/F0001/X046/R0393/001/F                     | Default Transactions/Opening Balance/Non-funding   | 296 897.69    | 828 937.89    | 471 767.24    |
| D0001/IA06243/F9184/X046/R0393/001/F                     | Furniture and Office Equipment:In-use:Accumulatec  | (35 135.35)   | 47 702.00     | (11 925.51)   |
| D0001/IA06245/F0001/X046/R0393/001/F                     | Default Transactions/Opening Balance/Non-funding   | (158 778.78)  |               | (451 746.02)  |
| D0001/IA06259/F0001/X049/R0393/001/F                     | Default Transactions/Opening Balance/Non-funding   | 254 405.71    | 279 293.22    | 661 749.99    |
| Total Non Current Liabilities                            |                                                    | 528 076.26    | 2 867 990.40  | 619 494.10    |
| Total Non Current Assets                                 |                                                    | 9 948 906.66  | 24 091 468.93 | 9 987 122.44  |
| Current Assets                                           |                                                    |               |               |               |
| 7100 - Cash and Cash Equivalents [Assets - Current       |                                                    |               |               |               |
| D0001/IA09384/F9184/X049/R0393/001/F                     | NSNP-Raset 9340887696 - Charges                    | 0.05          |               |               |
| D0001/IA09451/F9184/X049/R0393/001/F                     | Absa Primary Account: 408 970 6453 - Charges       | (38 713.33)   | 45 124.00     | (5 600.03)    |
| D0001/IA09459/F9184/X049/R0393/001/F                     | Absa Call Account: 9322648008 - Charges            | (0.05)        |               |               |
| D0001/IA09472/F9184/X046/R0393/001/F                     | Absa Primary (USCT) : 4074036586 - Charges         | (16 935.58)   |               | (5 827.52)    |
| D0001/IA09474/F9184/X049/R0393/001/F                     | STD Bank Primary - 0533 02346 Charges              | (1 759.15)    |               |               |
| D0001/IA09506/F9184/X049/R0393/001/F                     | STD Bank Primary - 0533 02346 Deposits             | 5 242 895.15  |               |               |
| D0001/IA09519/F9184/X046/R0394/001/F                     | Absa Primary account: 408 970 6453 - Deposits      | 39 927 904.63 | 102 400.00    | 13 711 699.12 |
| D0001/IA09531/F9184/X049/R0393/001/F                     | Std Bank Call - 0589 00578 Deposits                | 1 606 000.00  |               |               |
| D0001/IA09561/F0001/X087/R0394/001/M                     | Card Machine: Deposits                             | (10.00)       |               | (1 015.00)    |
| D0001/IA09561/F9184/X049/R0393/001/F                     | Absa Call Account: 932 264 8008 - Deposits         | 15 900 000.00 |               | 9 400 000.00  |
| D0001/IA09595/F9184/X049/R0393/001/F                     | Absa Primary (USCT) : 407 403 6586 - Deposits      | 2 316 614.99  |               | 31 765.00     |
| D0001/IA09668/F9184/X049/R0393/001/F                     | Absa Call Account: 9322648008 - Interest Earned    | 281 443.69    |               | 66 046.23     |
| D0001/IA09670/F9184/X046/R0393/001/F                     | Absa (USCT) Call Account - Interest Earned         | 7 452.75      |               | 7 353.52      |

|                                                          |                                                         | <u>Actual</u>        | <u>Budget</u>        | <u>P Y Actual</u>    |
|----------------------------------------------------------|---------------------------------------------------------|----------------------|----------------------|----------------------|
| D0001/IA09674/F9184/X049/R0393/001/F                     | NSNP-Raset 9340887696 - Interest Earned                 | 57.42                |                      | 2.68                 |
| D0001/IA09697/F9184/X049/R0393/001/F                     | Std Bank Call - 0589 005748 Interest Earned             | 6 548.12             |                      |                      |
| D0001/IA09709/F9184/X046/R0393/001/F                     | Absa Primary (USCT) : 4074036586 - Interest Earned      | 7 434.29             |                      | 1 448.50             |
| D0001/IA09732/F9184/X049/R0393/001/F                     | STD Bank Primary - 0533 02346 Interest Earned           | 2 058.72             |                      |                      |
| D0001/IA09752/F9184/X049/R0393/001/F                     | Absa Call Account: 9322648008 - Withdrawals             | (16 280 524.35)      |                      | (3 621 000.00)       |
| D0001/IA09771/F9184/X049/R0393/001/F                     | Absa Primary Account: 408 970 6453 - Withdrawals        | (39 879 709.37)      | 2 550 171.00         | (13 477 100.25)      |
| D0001/IA09777/F9184/X049/R0393/001/F                     | Std Bank Call - 0589 00578 Withdrawals                  | (1 610 000.00)       |                      |                      |
| D0001/IA09785/F9184/X049/R0393/001/F                     | NSNP-Raset 9340887696 - Withdrawals                     | (1 111.34)           |                      |                      |
| D0001/IA09787/F9184/X049/R0393/001/F                     | STD Bank Primary - 0533 02346 Withdrawals               | (3 874 703.69)       |                      |                      |
| D0001/IA09798/F9184/X049/R0393/001/F                     | Absa (USCT) Call Account - Withdrawals                  | (9 409 401.60)       |                      | (9 400 648.85)       |
| D0001/IA09819/F9184/X046/R0393/001/F                     | Absa Primary (USCT) : 4074036586 - Withdrawals          | (2 565 279.51)       |                      | (277 838.93)         |
| D0001/IA10126/F0001/X046/R0393/001/F                     | Absa (USCT) Call Account - Opening Balance              | 9 401 948.85         |                      | 9 401 948.85         |
| D0001/IA10127/F0001/X046/R0393/001/F                     | Absa Call Account: 9322648008 - Opening Balance         | 99 080.71            |                      | 99 080.71            |
| D0001/IA10128/F0001/X046/R0393/001/F                     | Absa NSNP - Raset Account: 9340087696 - Opening Balance | 1 053.87             |                      | 1 053.87             |
| D0001/IA10129/F0001/X046/R0393/001/F                     | Absa Primary Account: 408 970 6453 - Opening Balance    | 12 921.33            | 12 220 655.00        | 12 921.33            |
| D0001/IA10133/F0001/X046/R0393/001/F                     | Absa: URT Account : 9358814944 - Opening Balance        | 799.28               |                      | 799.28               |
| D0001/IA10134/F0001/X046/R0393/001/F                     | Absa Primary (USCT):4074036586 - Opening Balance        | 258 165.81           |                      | 258 165.81           |
| D0001/IA10214/F0001/X046/R0393/001/F                     | Petty Cash - Opening Balances                           | 2 555.18             |                      | 2 555.18             |
| D0001/IA10215/F9184/X046/R0393/001/F                     | Advances to Petty Cash                                  | (92 107.42)          | 6 516.00             | (15 296.15)          |
| D0001/IA10215/F9184/X046/R0394/001/F                     | Advances to Petty Cash                                  |                      |                      | (440.00)             |
| D0001/IA10216/F9184/X046/R0393/001/F                     | Petty cash                                              | 92 359.68            | 1 000.00             | 9 350.00             |
| D0001/IA10216/F9184/X046/R0394/001/F                     | Receipts from Petty Cash                                |                      |                      | 4 440.00             |
| Total 7100 - Cash and Cash Equivalents [Assets - Current |                                                         | 1 397 039.13         | 14 925 866.00        | 6 203 863.35         |
| Other Current Liabilities                                |                                                         |                      |                      |                      |
| D0001/IA10383/F0001/X049/R0393/001/F                     | Deposit - Opening Balance                               | 68 596.93            |                      | 46 007.93            |
| D0001/IA10384/F9387/X049/R0394/001/F                     | Deposit Paid                                            | 22 760.92            | 614 400.00           | 3 500.00             |
| D0001/IA10385/F9387/X049/R0394/001/F                     | Deposit Refunded                                        | (14 189.00)          | 1 811 987.31         |                      |
| Total Other Current Liabilities                          |                                                         | 77 168.85            | 2 426 387.31         | 49 507.93            |
| 7820 - Receivables from Non-exchange Transactions        |                                                         |                      |                      |                      |
| D0001/IA10274/F0001/X046/R0393/001/F                     | Accrued Income - Opening Balances                       | 7 825.32             | 76 515.00            | 7 825.32             |
| D0001/IA10275/F9184/X046/R0393/001/F                     | Accrued Income - Recognised                             | 44 546.29            | 29 909 606.00        |                      |
| D0001/IA10276/F9184/X046/R0393/001/F                     | Accrued Income - Reversal                               | (7 825.32)           |                      |                      |
| Total 7820 - Receivables from Non-exchange Transactions  |                                                         | 44 546.29            | 29 986 121.00        | 7 825.32             |
| Income Tax Expense                                       |                                                         |                      |                      |                      |
| D0001/IA01946/F9184/X046/R0394/001/F                     | Ex-Trans: Affiliated/Related Parties: Collections       | (10 634 156.01)      |                      |                      |
| D0001/IA01948/F9184/X046/R0393/001/F                     | Ex-Trans: Affiliated/Related Parties: Monthly billing   | 47 343 750.63        |                      | 4 338 031.79         |
| D0001/IA01949/F0001/X046/R0393/001/F                     | Ex-Trans: Affiliated/Related Parties: Opening Balance   | 27 661.02            |                      | 27 661.02            |
| D0001/IA02285/F9184/X049/R0393/001/F                     | Prepaid Expenses: Collections                           | 3 159.30             |                      | (77 493.37)          |
| D0001/IA02288/F0001/X049/R0393/001/F                     | Prepaid Expenses - Opening Balance                      | 7 378.70             |                      | 7 378.70             |
| D0001/IA02293/F9184/X049/R0393/001/F                     | Prepaid Expenses: Billing                               | 48 508.31            |                      |                      |
| D0001/IA02367/F0001/X049/R0393/001/F                     | Ex-Trans: Affiliated/Related parties: Credit Notes      | (5 226 042.75)       |                      | 902.00               |
| Total Income Tax Expense                                 |                                                         | 31 570 259.20        |                      | 4 296 480.14         |
| Other Expenses                                           |                                                         |                      |                      |                      |
| D0001/IA10372/F0001/X046/R0393/001/F                     | Vat Control Receivable: Opening Balance                 | 2 267 059.23         |                      | 2 267 059.23         |
| D0001/IA10377/F0001/X046/R0393/001/F                     | Vat Receivable: Input General : Opening Balance         | (63 123.50)          |                      | 750.95               |
| D0001/IA10378/F0001/X046/R0393/001/F                     | Vat Receivable: Input General: Recognised               | 1 170 081.11         |                      | 160 750.92           |
| D0001/IA10379/F0001/X046/R0393/001/F                     | Vat Receivable: Input General : Transfers               | (641 005.60)         | 614 400.00           |                      |
| D0001/IA10382/F0001/X046/R0393/001/F                     | Vat Receivable Control: Receipts                        | (2 382 441.59)       | 2 649 126.00         |                      |
| Total Other Expenses                                     |                                                         | 350 569.65           | 3 263 526.00         | 2 428 561.10         |
| Total Current Assets                                     |                                                         | 33 439 583.12        | 50 601 900.31        | 12 986 237.84        |
| Total Assets                                             |                                                         | <u>43 388 489.78</u> | <u>74 693 369.24</u> | <u>22 973 360.28</u> |
| Equity & Liabilities                                     |                                                         |                      |                      |                      |
| Equity                                                   |                                                         |                      |                      |                      |
| D0001/LN00006/F0001/X046/R0393/001/F                     | Default Transactions/Opening Balance/Non-funding        | 20 934 422.19        | 20 934 522.00        | 21 113 695.11        |
| D0001/LN00065/F0001/X046/R0393/001/F                     | Default Transactions/Opening Balance/Non-funding        | 200.00               |                      | 100.00               |
| 9910 - Accumulated Surplus/(Deficit) [Net Assets] (Ac    |                                                         | 13 795 403.71        | 1 107 040.21         |                      |
| 9910 - Accumulated Surplus/(Deficit) [Net Assets] (Cl    |                                                         | 5 902 471.06         | 276 546.00           | 250 242.84           |
| Total Equity                                             |                                                         | 40 632 496.96        | 22 318 108.21        | 21 364 037.95        |

|                                                                 |                                                   | <u>Actual</u>               | <u>Budget</u>               | <u>P Y Actual</u>           |
|-----------------------------------------------------------------|---------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Non Current Liabilities</b>                                  |                                                   |                             |                             |                             |
| D0001/IL65548/F0001/X046/R0393/001/F                            | Opening Balance: Operating lease liability        | 551.25                      |                             | 551.25                      |
| D0001/IL65550/F9184/X046/R0393/001/F                            | Operating lease Liability - Repayments            | (551.25)                    |                             |                             |
| <b>Total Non Current Liabilities</b>                            |                                                   |                             |                             | <b>551.25</b>               |
| <b>Current Liabilities</b>                                      |                                                   |                             |                             |                             |
| 9750 - Output VAT [Liabilities - Current Liabiliti              |                                                   |                             |                             |                             |
| D0001/IL27884/F0001/X046/R0393/001/F                            | OB Vat payable                                    | (213 794.06)                |                             | (75.00)                     |
| D0001/IL37831/F9184/X049/R0393/001/F                            | Default Transactions/Recognised/Parent Municipali | 6 092 847.20                | 886 817.42                  | 565 579.41                  |
| D0001/IL37832/F9184/X046/R0393/001/F                            | Output Vat: Transfers                             | (2 288 958.28)              |                             |                             |
| <b>Total 9750 - Output VAT [Liabilities - Current Liabiliti</b> |                                                   | <b>3 590 094.86</b>         | <b>886 817.42</b>           | <b>565 504.41</b>           |
| 9600 - Provision and Impairment [Liabilities - Cur              |                                                   |                             |                             |                             |
| D0001/IL00726/F9184/X046/R0393/001/F                            | Provision and Impairment: Bonus - Increases       | 379 393.55                  |                             |                             |
| D0001/IL00728/F0001/X046/R0393/001/F                            | Provision Performance Bonus: Opening Balance      | 452 988.88                  | 566 236.00                  | 289 869.22                  |
| D0001/IL00731/F9184/X046/R0393/001/F                            | Provision and Impairment: Bonus - Reversals       | (452 988.68)                |                             |                             |
| D0001/IL00749/F0001/X046/R0393/001/F                            | Leave provision: Opening Balance                  | 559 884.05                  | 1 242 564.76                | 552 079.79                  |
| D0001/IL00750/F9184/X046/R0393/001/F                            | Leave Provision: Reductions (Outflow of Economic  | (40 069.31)                 |                             |                             |
| <b>Total 9600 - Provision and Impairment [Liabilities - Cur</b> |                                                   | <b>899 208.49</b>           | <b>1 808 800.76</b>         | <b>841 949.01</b>           |
| 9710 - Trade and Other Payable Exchange Transactio              |                                                   |                             |                             |                             |
| D0001/IL082105/F0001/X046/R0394/001/F                           | Default Transactions/Opening Balance/Non-funding  | 3 767.49                    |                             | 2 116.00                    |
| D0001/IL43220/F9184/X046/R0393/001/F                            | Trade and Other payables: Leave Accrual - Withdra | 10 537.96                   |                             | 721.00                      |
| D0001/IL43223/F0001/X046/R0393/001/F                            | Creditors Control: Opening Balance                | (510 709.91)                | 146 469.00                  | 44 285.68                   |
| D0001/IL43225/F9184/X046/R0393/001/F                            | Control: PAYE Deductions - Withdrawals            | (2 105 469.84)              | 1 800 000.00                | (423 877.05)                |
| D0001/IL53820/F0001/X046/R0393/001/F                            | Creditors Control: Deposits                       | 8 632 065.04                | 23 272 015.00               | 30 596.75                   |
| D0001/IL53821/F9184/X046/R0393/001/F                            | Payables and Accruals: General - Withdrawals      | (7 923 812.83)              | 23 272 015.00               |                             |
| D0001/IL53889/F0001/X046/R0393/001/F                            | Control:PAYE Deductions - Opening Balance         | 59.03                       |                             | 59.03                       |
| D0001/IL53890/F9184/X046/R0393/001/F                            | Control : PAYE -Deposits                          | 2 103 506.35                | 1 851 200.00                | 423 877.05                  |
| D0001/IL53901/F0001/X046/R0393/001/F                            | Control: SDL - Opening Balance                    | (0.70)                      |                             | (0.70)                      |
| D0001/IL53906/F0001/X046/R0393/001/F                            | Control : Pension - Opening Balance               | 0.60                        |                             | 0.60                        |
| D0001/IL53935/F0001/X046/R0393/001/F                            | Unallocated Deposits - Receipts                   | 11 095.96                   |                             | 9 945.96                    |
| D0001/IL53936/F0001/X046/R0393/001/F                            | Unallocated Deposits: Withdrawals                 | (10 520.96)                 |                             |                             |
| D0001/IL53947/F0001/X046/R0393/001/F                            | Salary Control: Opening Balance - (Accrued expens | 48 471.00                   |                             | 40 222.00                   |
| D0001/IL53987/F9184/X046/R0393/001/F                            | Accrued: Deposits                                 | 13 807.50                   |                             |                             |
| D0001/IL53987/F9184/X049/R0393/001/F                            | Salary Control - Deposits                         | 7 409 541.58                | 6 916 844.00                | 1 579 162.30                |
| D0001/IL53988/F9184/X046/R0393/001/F                            | Accrued: Withdrawals                              | (871 300.87)                |                             |                             |
| D0001/IL53988/F9184/X049/R0393/001/F                            | Salary Control - Withdrawals                      | (6 586 787.22)              | 6 916 844.00                | (1 590 059.24)              |
| D0001/IL53995/F9184/X046/R0393/001/F                            | Control: UIF Control - Deposits                   | 82 635.66                   | 150 628.00                  | 16 722.04                   |
| D0001/IL53996/F9184/X046/R0393/001/F                            | Control: UIF Control - Withdrawals                | (82 914.23)                 | 150 628.00                  | (16 722.04)                 |
| D0001/IL53997/F9184/X046/R0393/001/F                            | Control: Skills Control - Deposits                | 97 021.52                   | 75 200.00                   | 20 290.12                   |
| D0001/IL53998/F9184/X046/R0393/001/F                            | Control: Skills Control - Withdrawals             | (96 820.79)                 | 75 200.00                   | (20 290.12)                 |
| D0001/IL53999/F9184/X046/R0393/001/F                            | Control: Pension Control - Deposits               | 558 191.86                  | 436 140.45                  | 121 240.66                  |
| D0001/IL54000/F9184/X046/R0393/001/F                            | Control: Pension Control - Withdrawals            | (575 139.18)                | 252 142.00                  | (121 240.66)                |
| D0001/IL54001/F9184/X046/R0393/001/F                            | Control: Medical Aid Control - Deposits           | 397 064.30                  | 267 398.00                  | 71 783.00                   |
| D0001/IL54005/F9184/X046/R0393/001/F                            | Control: Medical Aid Control - Withdrawals        | (396 820.00)                | 267 398.00                  | (70 764.00)                 |
| <b>Total 9710 - Trade and Other Payable Exchange Transactio</b> |                                                   | <b>207 469.32</b>           | <b>65 850 121.45</b>        | <b>118 068.38</b>           |
| 9720 - Trade and Other Payable Non-exchange Transa              |                                                   |                             |                             |                             |
| D0001/IL37856/F0001/X098/R0393/001/F                            | Unspent Conditional Grants                        | 55 500.00                   | 83 249.00                   | 83 249.32                   |
| <b>Total 9720 - Trade and Other Payable Non-exchange Transa</b> |                                                   | <b>55 500.00</b>            | <b>83 249.00</b>            | <b>83 249.32</b>            |
| 9740 - VAT Payable (Control) [Liabilities - Curren              |                                                   |                             |                             |                             |
| D0001/IL37839/F0001/X046/R0393/001/F                            | Vat Control (Payable) : Opening balance           | 3 196.51                    | 3 995.00                    | 3 196.51                    |
| D0001/IL37840/F0001/X046/R0393/001/F                            | Vat Control (Payable) : Transfers                 | 1 642 125.78                |                             |                             |
| D0001/IL37841/F0001/X046/R0393/001/F                            | Vat Control (Payable): Payments                   | (3 641 602.14)              |                             | (3 196.55)                  |
| <b>Total 9740 - VAT Payable (Control) [Liabilities - Curren</b> |                                                   | <b>(1 996 279.85)</b>       | <b>3 995.00</b>             | <b>(0.04)</b>               |
| <b>Total Current Liabilities</b>                                |                                                   | <b>2 755 992.82</b>         | <b>68 632 983.63</b>        | <b>1 608 771.08</b>         |
| <b>Total Equity &amp; Liabilities</b>                           |                                                   | <b><u>43 388 489.78</u></b> | <b><u>90 951 091.84</u></b> | <b><u>22 973 360.28</u></b> |