UGU DISTRICT MUNICIPALITY

CONSOLIDATED IMPLEMENTATION REPORTS IN TERMS OF S11; S52 AND 71 OF THE MFMA FOR THE PERIOD ENDED 31 DECEMBER 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 31 December 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 31 December 2023 is detailed below. The monthly budget statement is divided into the following:

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5.1 MONTHLY BUDGET STATEMENT SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M06 December

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	-	257 679 766	763 512 984	643 956 090	119 556 894	19%	1 287 912 183
Total Expenditure	1 541 484 488	1 109 756 833	-	136 446 978	741 753 084	554 878 470	186 874 614	34%	1 109 756 833
Surplus/(Deficit)	- 346 003 393	178 155 350	-	121 232 788	21 759 900	89 077 620	67 317 720	-76%	178 155 350
Total sources of capital funds	8 426 056 936	454 992 250	-	31 308 692	181 361 899	227 496 132	- 46 134 233	-20%	454 992 250

Table C1 above, reflects a surplus of R121.2 million against the budgeted surplus of R89.077 million which resulted in a **favourable** variance of R67.3 million. The year to date (YTD) actual is showing a surplus of R21.7 million against the YTD budget of R89.077 million which resulted in an **unfavourable** variance of R67.3 million.

5.1.1. Revenue by source

The YTD actual for revenue is R763.5 million compared to the YTD budget of R643.9 million which translates to a variance of R119.5 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 R741.7 million compared to the YTD budget of R554.8 million which translates to a variance of R186.8 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 R181.3 million compared to the YTD budget of R227.4 million which translates to a variance of R46.1 million.

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

5.2 STATEMENT OF FINANCIAL PERFORMANCE

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M06 December

Description	2022/23	Budget Year 2023/24							
R thousands	**Audited Outcome**	**Original Budget**	**Adjusted Budget**	**Monthly actual**	**YearTD actual**	**YearTD budget**	**YTD variance**	**YTD variance %**	**Full Year Forecast**
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	502 857	473 915	–	38 744	244 827	236 958	7 869	3%	473 915
Investment revenue	10 841	11 605	–	1 205	6 212	5 803	410	7%	11 605
Transfers and subsidies - Operational	599 370	753 907	–	210 269	475 550	376 953	98 597		753 907
Other own revenue	82 413	48 485	–	7 462	36 924	24 242	12 681	52%	–
Total Revenue (excluding capital transfers and contributions)	**1 195 481**	**1 287 912**	**–**	**257 680**	**763 513**	**643 956**	**119 557**	**19%**	**1 287 912**
Employee costs	494 451	409 846	–	41 529	286 355	204 923	81 432		409 846
Remuneration of Councillors	11 878	11 409	–	1 085	6 847	5 704	1 142		11 409
Depreciation and amortisation	225 788	220 000	–	18 627	109 566	110 000	(434)		220 000
Interest	7 208	7 222	–	2 910	8 274	3 611	4 663		7 222
Inventory consumed and bulk purchases	143 547	128 408	–	15 438	77 906	64 204	13 702		128 408
Transfers and subsidies	21 650	8 000	–	–	–	4 000	(4 000)	-100%	8 000
Other expenditure	636 962	324 871	–	56 858	252 806	162 436	90 370	56%	324 871
Total Expenditure	**1 541 484**	**1 109 757**	**–**	**136 447**	**741 753**	**554 878**	**186 875**	**34%**	**1 109 757**
Surplus/(Deficit)	**(346 003)**	**178 155**	**–**	**121 233**	**21 760**	**89 078**	**(67 318)**	**-76%**	**178 155**
Transfers and subsidies - capital (monetary allocations)	508 512	454 994	–	30 541	216 496	227 497	###	-5%	454 994
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**162 508**	**633 150**	**–**	**151 774**	**238 256**	**316 575**	**(78 319)**	**-25%**	**633 150**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**162 508**	**633 150**	**–**	**151 774**	**238 256**	**316 575**	**(78 319)**	**-25%**	**633 150**
Capital expenditure & funds sources									
Capital expenditure	**8 426 057**	**454 992**	**–**	**31 309**	**181 362**	**227 496**	**(46 134)**	**-20%**	**454 992**
Capital transfers recognised	681 240	454 992	–	22 344	166 085	227 496	(61 411)	-27%	454 992
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**7 744 817**	**–**	**–**	**8 965**	**15 276**	**–**	**15 276**	**#DIV/0!**	**–**
Total sources of capital funds	**8 426 057**	**454 992**	**–**	**31 309**	**181 362**	**227 496**	**(46 134)**	**-20%**	**454 992**
Financial position									
Total current assets	337 443	1 016 449	–		471 432				1 016 449
Total non current assets	3 642 417	3 741 640	–		3 966 005				3 741 640
Total current liabilities	975 061	880 432	–		946 015				880 432
Total non current liabilities	52 837	242 849	–		49 721				242 849
Community wealth/Equity	**2 789 439**	**3 634 808**	**–**		**3 203 393**				**3 634 808**
Cash flows									
Net cash from (used) operating	8 062 066	880 582	–	171 770	297 426	185 559	(111 867)	-60%	880 582
Net cash from (used) investing	602 959	(521 069)	–	(57 148)	(178 390)	260 534	438 925	168%	#REF!
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**8 665 025**	**401 241**	**–**	**–**	**132 075**	**487 822**	**355 747**	**73%**	**#REF!**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	54 378	43 996	44 878	34 042	33 732	35 808	153 375	871 899	1 272 108
Creditors Age Analysis									
Total Creditors	49 245	40 642	17 056	5 131	12 566	13 132	132 896	233 389	504 057

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

Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		390 940	361 232	–	27 893	185 732	180 616	5 116	3%	361 232
Service charges - Waste Water Management		111 917	112 683	–	10 851	59 095	56 341	2 754	5%	112 683
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		2 218	–	–	1 111	1 422	–	1 422	#DIV/0!	–
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		56 741	37 768	–	5 955	33 452	18 884	14 568	77%	37 768
Interest from Current and Non Current Assets		10 841	11 605	–	1 205	6 212	5 803	410	7%	11 605
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 286	2 264	–	–	868	1 132	(263)	-23%	2 264
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		15 805	8 453	–	398	1 182	4 227	(3 045)	-72%	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	–	210 269	475 550	376 953	98 597	26%	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**	**–**	**257 680**	**763 513**	**643 956**	**119 557**	**19%**	**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 R185.7 million compared with the year-to-date budget of R180.6 million which resulted in a **favorable** variance of R5.1 million.

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

5.3.1.2. Service charges-sanitation

The actual revenue billed from Service charges - Sanitation amounted to R59.0 million compared with the year-to-date budget of R56.3 million which resulted in the **favorable** variance of R2.7 million.

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

5.3.1.3. Rental of facilities

Revenue from rental of facilities amounted to R868 thousand compared with the year-to-date budget of R1.1 thousand which resulted in an **unfavourable** variance of R263 thousand.

The actual for Rental of facilities is expected to increase towards the end of the third quarter.

5.3.1.4. Interest earned-external investments

Interest earned on external investments amounted to R6.2 million compared with the year-to-date budget of R5.8 million, resulting in a **favourable** variance of R410 thousand.

5.3.1.5. Interest earned-outstanding debtors

Interest earned on outstanding debtors amounts to R33.4 million compared with the year-to-date budget of R18.8 million, resulting in a **favourable** variance of R14.5 million.

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

5.3.1.6. Transfers and subsidies

Transfers and subsides recognised operational amounted to R475.5 million compared with the year to-date budget of R376.9 million, resulting in a **favourable** variance of R98.5 million.

The municipality has received the second trench of it biggest grant Equitable Share in December 2023, which will be utilised in the third quarter.

5.3.1.7. Other revenue

This income is composed of all the internally generated income except the service charges, the rental of facilities and the interest income. The year-to-date performance on Other Revenue amounted to R1.1 million compared with the year-to-date budget of R4.2 million, resulting in an **unfavourable** variance of R3.0 million.

The revenue recognised is generated on ad hoc basis as per the requests that are received in a particular month. This shall be rectified at the Adjustment Budget.

5.4 FINANCIAL PERFORMANCE - EXPENDITURE BY TYPE

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

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Employee related costs		494 451	409 846	–	41 529	286 355	204 923	81 432	40%	409 846
Remuneration of councillors		11 878	11 409	–	1 085	6 847	5 704	1 142	20%	11 409
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		143 547	128 408	–	15 438	77 906	64 204	13 702	21%	128 408
Debt impairment		–	74 453	–	6 204	37 223	37 226	(4)	0%	74 453
Depreciation and amortisation		225 788	220 000	–	18 627	109 566	110 000	(434)	0%	220 000
Interest		7 208	7 222	–	2 910	8 274	3 611	4 663	129%	7 222
Contracted services		304 489	138 443	–	34 398	101 244	69 221	32 023	46%	138 443
Transfers and subsidies		21 650	8 000	–	–	–	4 000	(4 000)	-100%	8 000
Irrecoverable debts written off		105 260	–	–	189	1 354	–	1 354	#DIV/0!	–
Operational costs		218 971	111 976	–	16 067	112 959	55 988	56 971	102%	111 976
Losses on Disposal of Assets		8 234	–	–	–	–	–	–		–
Other Losses		8	–	–	–	26	–	26	#DIV/0!	–
Total Expenditure		**1 541 484**	**1 109 757**	**–**	**136 447**	**741 753**	**554 878**	**186 875**	**34%**	**1 109 757**

5.4.1. Employee related costs

The expenditure on the employee costs amounted to R286.3 million compared with the year-to-date budget of R204.9 million, resulting in an **unfavorable** variance of R81.4 million.

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

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

5.4.2. Remuneration of councilors

The actual expenditure for the councilor's allowances amounted to R6.8 million compared with the year-to-date budget of R5.7million, resulting in an **unfavorable** variance of R1.1 million.

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.

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

5.4.3. Debt Impairment

The actual expenditure on debt impairment amounted to R37.223 million compared with the budget of R37.226 million, resulting a **favorable** variance of R4 thousand.

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

5.4.4. Depreciation and asset impairment

The actual expenditure on the depreciation and asset impairment amounted to R109.5 million compared with the budget of R110 million, resulting in a **favorable** variance of R434 thousand.

The actual amount is lower owing to reassessed useful lives as at year end thus leading to a favorable variance. As at 31 December 2023 there had not been significant completed projects/assets to add onto the depreciation.

5.4.5. Interest paid

The actual expenditure for interest paid amounted to R8.2 million compared with the year-to-date budget of R3.6 million, resulting in an **unfavorable** variance of R4.6 million.

The variance is as a result of Fruitless and wasteful expenditure as a result of unpaid invoices within the regulated period of 30 days.

5.4.6. Inventory consumed

The actual expenditure for inventory consumed amounted to R77.9 million compared with the year-to-date budget of R64.2 million, resulting in an **unfavorable** variance of R13.7 million.

The municipality is intensifying the cost containment measures which will slow down the spending trend in the last six months of the financial year.

5.4.7. Contracted Services

The expenditure for Contracted services amounted to R101.2 million, compared with a year-to-date budget of R69.2 million resulting in an **unfavorable** variance of R32 million.

The municipality is intensifying the cost containment measures which will slow down the spending trend in the last six months of the financial year.

5.4.8. Transfers and subsidies

The expenditure for Transfers and subsidies amounted to R0, compared with a year-to-date budget of R4 million resulting in a favorable variance of R4 million.

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

5.4.9 Irrecoverable debts written off

The expenditure for Irrecoverable debts written off amounted to R1.3 million and will be catered for in the adjustments budget.

5.4.10. Other operating expenditure

The expenditure on other operation expenditure amounted to R112.9 million compared with the year-to-date budget of R55.9 million resulting in an unfavorable variance of R56.9 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.

The municipality is strictly implementing cost containment measures.

5.4.10. Other losses

The expenditure on other operation expenditure amounted to R26 thousand.

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

5.5 DEBTORS AGE ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS AS AT 31 DECEMBER 2023								
CUSTOMER TYPE	**0-30**	**31-60**	**61-90**	**91-120**	**121-150**	**151-180**	**181+**	**Balance**
Business	R11 630 388,29	R6 891 938,77	R6 735 798,49	R8 969 436,51	R5 314 962,62	R9 095 053,65	R138 271 355,08	R186 908 933,40
Intergovermental	R5 763 750,74	R3 090 687,41	R5 180 872,56	R1 408 565,40	R796 334,17	R817 297,82	R12 911 826,05	R29 969 334,15
Private Individual	R37 354 587,17	R34 552 123,01	R33 563 919,96	R25 977 337,52	R25 756 009,68	R26 047 398,23	R881 436 261,52	R1 064 687 637,10
Ugu District Municipalit	-R97 736,97	-R148 427,73	-R154 664,18	-R62 419,91	-R112 119,82	-R11 878,12	-R310 923,67	-R898 170,40
Total	**R54 650 989,23**	**R44 386 321,46**	**R45 325 926,83**	**R36 292 919,52**	**R31 755 186,65**	**R35 947 871,58**	**R1 032 308 518,98**	**R1 280 667 734,25**

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.

The municipality has appointed 4 Debt Collectors to assist with collections on accounts that have lond outstanding debt. The allocations were finalised on the 13th of November 2023 when each service provider was given an allocation of accounts to work. Progress on this will be reported in the next meeting.

INTERGOVERNMENTAL AGE ANALYSIS AS AT 31 DECEMBER 2023									
Account Category	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance	Comments December 2023
Dept of Education	R5 028 93	R4 214 92	R6 769 29	R3 328 93	R4 280 45	R3 108 51	R76 652 06	R103 383,09	Received R43 782.18
Dept of Education(Section 20)	R31 942,49	R15 972,52	R13 072,89	R2 386,31	R446,20	R0,00	R0 00	R63 820 41	
Dept of Education(Section 21	R801 967 72	R846 642 17	R4 030 631 68	R591 181,73	R437 292 06	R494 955 93	R5 139 113 85	R12 341 785,14	Huge debt is for rural area schools.
Dept of Health	R977 397 63	R219 107 96	R131 229 05	-R17 871,69	R65 412 10	R73 680 44	R87 930 16	R1 536 885 65	Received R905 933.62 and have communicated with the department about accounts outstanding.
Dept of Higher Education and	R208 072,88	R280 739,57	R308,67	R0,00	R0,00	R0,00	-R180 00	R488 941 12	We will receive payments in January.
Dept of Human Settlement	R6 835 16	R6 219 34	R5 693,43	R5 276 81	R5 801 54	R5 796,10	R183 380,70	R219 003,08	We restricted water but no response yet.
Dept of Public Works National	R872 566 85	R861 429 30	R315 877 53	R84 082 04	R100 101 73	R45 210 81	R2 306 055 48	R4 585 323 74	We received R760 355.14 we have requested a meeting but no response yet from the department.
Dept of Public Works Provinci	R3 270,27	R3 143,42	R2 342,39	R1 465,38	R1 696,75	R1 695,64	R145 288 42	R158 902 27	
Dept of Social Development	R33 029 29	R6 181,41	R9 726,69	R26 317 23	R1 415 23	R1 406 16	R129 432 69	R207 508 70	Vulamehlo accounts status remians, meter removed and no water .
Dept of Sports and Recreatio	R1 208 39	R9 30	R0 00	R0 00	R0 00	R0 00	-R5 499 13	-R4 281 44	
Dept of Transport	R191 138,79	R68 113,15	R10 527,38	R36 767,38	R9 965,58	R7 195 57	R147 792 69	R471 500 54	Received R365 337.64 as a response to water restrictions.
Eskom	R41 948 79	R41 965,52	R37 401,13	R30 520,52	R32 439,19	R30 723 69	R1 480 845 45	R1 695 844 29	We couldn't get hold of staff at Eskom to verify the amount that will be paid this month. On our last communication was that they are processing all long outstandin debt for payments.
Harry Gwala District Municipa	R7 357,65	R407 400,58	R422 550,31	R355 357,59	R81 707,08	R49 533 46	R0 00	R1 323 906 67	We received R400 139.28 from HGD and no response received with regards to the payment of debt older than 120 days.
National Youth Development	R5 990 05	R0 00	R0 00	R0 00	R0 00	R0 00	R0 00	R5 990 05	
Ray Nkonyeni Municipality	R1 876 556 93	-R37 160 40	R112 845 49	R39 517 65	-R23 553 30	R41 568 84	R1 671 931 03	R3 681 706 24	We have received R1 129 943.53 from RNM and other accounts has not been verified yet.
South African Post Office	R15 170,00	R70 584,43	R507,94	-R9 668,44	R453,26	R422 76	R10 603 53	R88 073 48	Water restricted and we received R59 122.32.
Telkom SA	R23 238,47	R6 996 91	R6 411 26	R5 939 19	R5 865 78	R4 853 01	R54 338 00	R107 642 62	Disconnected and other sites are vacant, no response received yet.
Transnet	R71 019,24	R117 294,02	R71 258,07	R250 149,62	R69 648,17	R70 983 02	R1 788 587 64	R2 438 939 78	Long outstanding debt Transnet dispute ownership and they paid R13 266.33 on undisputed accounts. We sent special workman to disconnect properties but they found that there are no meters.
Umdoni Local Municipality	R522 616 32	R173 546 82	R3 171 52	R3 821 88	R2 862 35	R2 488 93	-R159 283 15	R549 224,67	Huge portion of debt owing is within 30days.
Umuziwabantu Municipality	R66 050 40	-R3 146 34	R0 00	-R499 11	R0 00	-R17 974 83	-R142 041 15	-R97 611 03	We receied R23 081.57 and account sitting on credit
Umzumbe Municipality	R1 344 49	R1 432 81	R547 84	R492 38	R500,00	R1 649 78	-R3 122 21	R2 845 09	Statements sent and we are waiting for payments.
Grand Total	**R5 763 750,74**	**R3 090 687,41**	**R5 180 872,56**	**R1 408 565,40**	**R796 334,17**	**R817 297,82**	**R12 911 826,05**	**R29 969 334,15**	

5.6 Creditors Analysis

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description R thousands	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	17 217	29 061	13 714	–	8 373	10 444	29 317	131 025	239 150	223 008
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	894
Trade Creditors	0700	30 637	8 779	1 025	897	2 037	2 688	94 235	58 064	198 362	298 477
Auditor General	0800	–	832	–	–	–	–	21	–	853	1 182
Other	0900	1 391	1 969	2 317	4 234	2 156	–	9 322	44 300	65 691	60 118
Total By Customer Type	**1000**	**49 245**	**40 642**	**17 056**	**5 131**	**12 566**	**13 132**	**132 896**	**233 389**	**504 057**	**583 679**

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

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

5.7 CAPITAL EXPENDITURE

UGU DISTRICT MUNICIPALITY									
CAPITAL BUDGET: 31 DECEMBER 2023									
PROJECT NAME	ORIGINAL BUDGET	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	OCT ACTUALS	NOV ACTUALS	DEC 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	R869 093.98	R612 796.42	R0.00	R5 508 567.04	R0.00
Number of ICT Facilities and Infrastructure Resource projects commissioned.	R0.00	R0.00	R291 913.32	R0.00	R0.00	R137 322.10	R297 845.00	R727 080.42	R0.00
M&E replacement	R0.00	R374 139.85	R0.00	R0.00	R0.00	R0.00	R0.00	R374 139.85	R0.00
Fleet Management Services	R0.00						R8 666 863.44	R8 666 863.44	R0.00
TOTAL INTERNAL CAPEX	R0.00	R374 139.85	R2 372 387.21	R967 523.35	R869 093.98	R750 118.52	R8 964 708.44	R15 276 650.75	R0.00
					R0.00				
PROJECT NAME	ORIGINAL BUDGET	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	OCT ACTUALS	NOV ACTUALS	DEC ACTUALS	YTD ACTUALS	YTD BUDGET
MIG									
Harding Weza Regional Bulk Water Supply(Dam)	R3 000 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R1 500 000.00
Umzimkhulu Bulk Water Augmentation scheme	R13 116 801.00	R0.00	R332 140.71	R1 331 794.76	R356 863.25	R0.00	R6 737 500.00	R8 758 298.72	R6 558 400.50
Msikaba and Surrounds Water Supply Scheme	R12 950 000.00	R0.00	R7 242 091.59	R4 209 854.87	R5 894 656.63	R5 021 791.72	R1 802 152.10	R24 170 546.91	R6 475 000.00
Vulamehlo Cross-Border Water Scheme	R23 000 000.00	R0.00	R0.00	R2 293 968.48	R1 477 575.00	R2 401 266.91		R6 172 810.39	R11 500 000.00
KwaLembe Bulk Water Extension	R15 000 000.00	R0.00	R0.00	R307 864.39		R1 635 647.19		R1 943 511.58	R7 500 000.00
KwaLembe Bulk Water Extension	R13 617 549.00	R1 726 945.65	R0.00	R726 945.65	R1 105 657.04	R568 230.43	R1 911 396.09	R6 039 174.86	R6 808 774.50
Malangeni Low Cost Housing Project	R34 000 000.00	R0.00	R5 969 839.00	R5 200 357.84			R3 194 879.62	R14 365 076.46	R17 000 000.00
Masinenge/uVongo Sanitation Project	R10 500 000.00	R0.00	R0.00	R0.00				R0.00	R5 250 000.00
Margate Sewer Pipeline Replacement	R4 480 000.00	R0.00	R4 381 336.47	R0.00				R4 381 336.47	R2 240 000.00
Margate Sewer Pipeline Replacement	R18 000 000.00	R0.00	R3 569 820.65	R8 023 955.27	R7 991 591.61	R4 064 180.00	R7 498 056.04	R31 147 603.57	R9 000 000.00
Bhobhoyi / Mkholombe Sanitation	R22 900 000.00	R0.00	R1 553 924.00	R849 578.00	R1 049 000.00	R1 272 041.75		R4 724 543.75	R11 450 000.00
Park Rynie Sanitation	R15 500 000.00	R0.00	R694 486.36	R1 281 199.67	R1 739 706.29			R3 715 392.32	R7 750 000.00
Mabheleni East Water Project	R14 482 850.00	R0.00	R0.00	R295 000.00		R1 531 811.62		R1 826 811.62	R7 241 425.00
Mabheleni East Water Project	R14 520 850.00	R0.00	R603 200.00	R1 670 989.91	R142 550.00	R1 395 000.00		R3 811 739.91	R7 260 425.00
KWAMGAI AND SURROUNDS WATWER	R4 770 000.00	R0.00	R0.00	R0.00				R0.00	R2 385 000.00
Umzinto Slum Clearance: Farm Isonti Low cost Housing Water and Sanitation Scheme	R0.00						R1 200 000.00	R1 200 000.00	R0.00
TOTAL MIG	R219 838 050.00	R1 726 945.65	R24 346 838.78	R26 191 508.84	R19 757 599.82	R17 889 969.62	R22 343 983.85	R112 256 846.56	R109 919 025.00
PROJECT NAME	ORIGINAL BUDGET	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	OCT ACTUALS	NOV ACTUALS	DEC ACTUALS	YTD ACTUALS	YTD BUDGET
MUNICIPAL DISASTER RECOVERY GRANT	R85 156 200.00	R0.00	R0.00	R0.00	R0.00	R0.00		R0.00	R42 578 100.00
TOTAL MUNICIPAL DISASTER RECOVERY GRANT	R85 156 200.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R42 578 100.00
PROJECT NAME	ORIGINAL BUDGET	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	OCT ACTUALS	NOV ACTUALS	DEC ACTUALS	YTD ACTUALS	YTD BUDGET
WSIG	R150 000 000.00	R0.00	R4 354 646.19	R22 706 083.41	R24 711 904.54	R2 056 008.91	R0.00	R53 828 643.05	R75 000 000.00
TOTAL WSIG	R150 000 000.00	R0.00	R4 354 646.19	R22 706 083.41	R24 711 904.54	R2 056 008.91	R0.00	R53 828 643.05	R75 000 000.00
TOTAL CAPITAL EXPENDITURE	R454 994 250.00	R2 101 085.50	R31 073 872.18	R49 865 115.60	R45 338 598.34	R20 696 097.05	R31 308 692.29	R181 362 140.36	R227 497 125.00

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 R181.3 million relating to **MIG, WSIG and INTERNAL FUNDED PROJECT**, against the year-to-date budget of R227.4 million, resulting in an unfavorable variance of R46.1 million.

Internally funded Capital Project are not budgeted for, this will be rectified in the Adjustments Budget this is as a result of 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: 31 DECEMBER 2023									
NO	BANK NAME	ACCOUNT NUMBER	ACCOUNT TYPE	CLOSING BALANCE - 30 NOVEMBER 2023	MONTHLY CAPITAL INVESTMENT	MONTHLY CAPITAL WITHDRAWN	MONTHLY INTEREST EARNED	MONTHLY INTEREST WITHDRAWN	CLOSING BALANCE - 31 DECEMBER 2023
1	FNB	74761972882	CAPITAL	R0.00	R5 000 000.00				R5 000 000.00
			INT ACC-8.89%	R0.00			R35 301.37		R35 301.37
2	FNB CALL	62228266335	CAPITAL	R146 175.42	R0.00				R146 175.42
			INT -	R4 807.36			R930.71		R5 738.07
3	NEDBANK	7648552728	CAPITAL	R0.00	R10 000 000.00				R10 000 000.00
			INT ACC-9%	R0.00			R145 479.45		R145 479.45
4	STANDARD MIG CALL	058905324-041	MIG CALL STD	R975 966.38		R975 000.00			R966.38
			INT-4.80%	R92 613.85			R8 003.58	R92 000.00	R8 617.43
5	STANDARD	058905324-045	CAPITAL	R0.00	R65 000 000.00				R65 000 000.00
			INT-9.20%	R0.00			R980 342.47		R980 342.47
6	ABSA INVEST	2081188843 + 2081187889	CAPITAL	R20 000 000.00	R30 000 000.00	R25 000 000.00			R25 000 000.00
			INT-9.53%	R438 904.11			R570 205.48	R438 904.11	R570 205.48
7	STD CALL	058905324-042	CAPITAL	R69 817.59	R121 000 000.00	R121 000 000.00			R69 817.59
			INT-9.20%	R5 018.07					R5 018.07
8	GENERAL ACCOUNT	053299787	INTEREST-4.8%	**79 626.72**					**136 923.61**
			TOTAL	**R21 812 929.50**	**R231 000 000.00**	**R146 975 000.00**	**R1 740 263.06**	**R530 904.11**	**R107 104 585.34**

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

NO.	DETAILS	BALANCE AS AT 1 JULY 2023	TOTAL INCOME 31 DECEMBER 2023	TOTAL EXP 31 DECEMBER 2023	BALANCE AS AT 31 DECEMBER 2023	TOTAL % SPENT AS AT 31 DECEMBER 2023	RESPONSIBLE PERSON	FUNDER/ SPONSOR
	UGU DISTRICT MUNICIPALITY							
	GRANTS REGISTER 31 DECEMBER 2023							
A1	Finance Management Grant	R0.00	-R1 950 000.00	R955 836.01	-R994 163.99	49.02%	GM: TR	DPLG
A2	Rural Transport Services	R0.00	-R2 001 000.00	R0.00	-R2 001 000.00	0.00%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R2 675 000.00	R1 898 984.20	-R776 015.80	70.99%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R60 000 000.00	R60 000 000.00	R0.00	100.00%	GM: WS	DPLG
A5	Development Planning Shared Services	R0.00	R0.00	R0.00	R0.00	0.00%	OMM	COGTA
A6	Shared Legal Services Grant	-R1 000 000.00	R0.00	R0.00	-R1 000 000.00	0.00%	OMM	COGTA
A7	AWIP - St Helen's Rock Water Abstraction Pump System, Replacement, Refur	R0.00	R0.00	R0.00	R0.00	0.00%	GM: WS	COGTA
A8	Municipal Disaster Response Grant	R0.00	R0.00	R0.00	R0.00	0.00%	GM: WS/CS	DPLG
A9	Ugu Transformative River Management Programme	-R70 888.32	-R1 500 000.00	R132 490.00	-R1 438 398.32	8.83%	GM: IED	EDTEA
A10	Implementation of the Green and Smart Municipality (GSM) Project	R0.00	-R1 200 000.00	R0.00	-R1 200 000.00	0.00%		
A11	Water Acceleration - Water Refurbishment Umtamvuna System	-R302 175.97	R0.00	R0.00	-R302 175.97	0.00%	GM: WS	COGTA
A12	Mig Projects	R0.00	-R249 000 000.00	R157 056 456.47	-R91 943 543.53	63.07%	GM: WS	DPLG
A13	Equitable Shares	R0.00	-R472 563 000.00	R315 041 500.02	-R157 521 499.98	66.67%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	**-R1 373 064.29**	**-R790 889 000.00**	**R535 085 266.70**	**-R257 176 797.59**			

5.8.1. Transfers and Grants Receipts

The total grants received for financial year to-date amounted to R790 889 000.00 as per the Table/ Schedule above, and the expenditure to-date is R535 085 266.70 which is 67.66%.

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 R955 836.01. The spending of the Grant is 49.02%

5.8.3.2. Municipal Infrastructure Grant (MIG)

This grant is used to build new and refurbish the existing water and sanitation infrastructure.
The gazetted amount is R290 379 000, and as at the end of December an amount of R249 000 000 had been received and R157 056 456.47 was spent in December. The spending of the Grant is 63.7%

5.8.3.3. Water Services Infrastructure Grant (WSIG)

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

5.8.3.4. Other grants

The gazette allocations for 2023/2024 are as follows:

- Expanded Public Works Programme gazetted amount R 3 819 000 and the expenditure as of 31 December is R1 898 984.20. We have received R2 675 000 from National Treasury. The spending of the Grant is 70.99%
- Rural Roads Asset Management Systems Grant gazzeted amount R2 859 000, R2 001 000 was received in October. 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 31 December 2023, the expenditure to date is R0 as well as the percentage is 0%.

5.8.3.6 **Implemantation of the Green and Smart Municipality Project**

This new Grant is aimed at employing technology to improve the energy efficiency and reduce CO_2 emission emanating from Ugu District Municipality buildings by employing solar energy technology and reducing the use of energy that is derived from fossil fuels. The ultimate objective is to achieve nearly zero energy buildings and incorporating energy efficient approach in municipal planning.

The municipality received R1 200 000 in December no expenditure has been incurred yet.

5.9 SALARIES EXPENDITURE DETAILS

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration R thousands	Ref	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		6 796	8 059	–	801	5 198	4 029	1 169	29%	8 059
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	416	–	–	–	208	(208)	-100%	416
Cellphone Allowance		–	742	–	4	22	371	(349)	-94%	742
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		[illegible]	[illegible]	–	279	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Sub Total - Councillors		[illegible]	[illegible]	–	1 085	6 847	5 704	1 142	20%	[illegible]
% increase	4		[illegible]							[illegible]
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	[illegible]	–	[illegible]	59	[illegible]	(2 523)	-98%	[illegible]
Pension and UIF Contributions		–	–	–	[illegible]	9	–	9	#DIV/0!	–
Medical Aid Contributions		–	65	–	[illegible]	8	33	(24)	-74%	65
Overtime		–	–	–	–	5	–	5	#DIV/0!	–
Performance Bonus		–	–	–	–	108	–	108	#DIV/0!	–
Motor Vehicle Allowance		229	1 713	–	–	–	857	(857)	-100%	1 713
Cellphone Allowance		–	148	–	–	–	74	(74)	-100%	148
Housing Allowances		–	494	–	–	–	247	(247)	-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		–	–	–	[illegible]	[illegible]	–			–
In kind benefits		–	–	–	–	–	–			–
Sub Total - Senior Managers of Municipality		560	7 583	–	17	199	3 791	(3 592)	-95%	7 583
% increase	4		1255,0%							1255,0%
Other Municipal Staff										
Basic Salaries and Wages		314 561	287 634	–	26 583	180 812	143 817	36 995	26%	287 634
Pension and UIF Contributions		49 598	43 309	–	4 670	27 827	21 655	6 173	29%	43 309
Medical Aid Contributions		18 782	20 372	–	1 799	10 819	10 186	633	6%	20 372
Overtime		49 907	7 532	–	4 103	26 818	3 766	23 052	612%	7 532
Performance Bonus		–	1 027	–	–	–	513	(513)	-100%	1 027
Motor Vehicle Allowance		9 873	8 646	–	958	5 716	4 323	1 392	32%	8 646
Cellphone Allowance		2 925	3 047	–	273	1 617	1 524	93	6%	3 047
Housing Allowances		1 550	1 760	–	122	733	880	(146)	-17%	1 760
Other benefits and allowances		26 519	9 522	–	1 110	23 086	4 761	18 325	385%	9 522
Payments in lieu of leave		6 292	2 013	–	1 300	4 095	1 006	3 089	307%	2 013
Long service awards		3 216	2 403	–	313	2 703	1 201	1 502	125%	2 403
Post-retirement benefit obligations	2	7 877	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 691	15 000	–	282	1 928	7 500	(5 572)	-74%	15 000
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		493 692	402 264	–	41 512	288 158	201 132	85 024	42%	402 264
% increase	4		-18,5%							-18,5%
Total Parent Municipality		508 329	421 255	–	42 614	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Board Fees	5	–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–			–
Scarcity		–	–	–	–	–	–			–
Acting and post related allowance		–	–	–	–	–	–			–
In kind benefits		–	–	–	–	–	–			–
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	2									
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		[illegible]	421 255	–	42 614	293 201	210 628	82 574	39%	421 255
% increase	4		-16,8%							-16,8%
TOTAL MANAGERS AND STAFF		[illegible]	409 846	–	41 529	288 355	204 923	[illegible]	40%	409 846

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: 31 DECEMBER 2023										
DETAILS	PURPOSE OF THE LOAN	INTEREST %	REDEEMABLE	CLOSING BALANCE - 30 NOVEMBER2023	CURRENT RECEIPTS	MONTHLY INTEREST CHARGED	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE - 31 December 2023
Development Bank of SA	Refurbishment Of Sanitation Infrastructure- Phase2	5%	2024/03/31	R1 287 059.34		R4 823.45	R73 395.97			R1 287 059.34
Development Bank of SA	uMzimkhulu Augmentation - Infrastructure	5%	2029/06/30	R26 735 074.43		R111 205.14	R692 344.61	R111 205.14	R324 658.56	R26 410 415.87
			TOTAL	**R28 022 133.77**	**R0.00**	**R116 028.59**	**R765 740.58**	**R111 205.14**	**R324 658.56**	**R27 697 475.21**

5.10.1. External Loans

The loans are structured unsecured loans with various financial institutions. Current loan balance outstanding is R27 697 475.21 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 - M06 December

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,5%	20,5%	0,0%	1,1%	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%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		26,3%	27,5%	0,0%	21,2%	27,5%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	34,6%	115,4%	0,0%	49,8%	115,4%
Liquidity Ratio	Monetary Assets/Current Liabilities		1,2%	76,8%	0,0%	9,1%	76,8%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		18,8%	0,0%	0,0%	0,0%	0,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		41,4%	31,8%	0,0%	37,5%	31,8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		8,1%	5,8%	0,0%	4,3%	5,8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19,5%	17,6%	0,0%	1,1%	1,4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

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

2. Material variances to be explained.

Calculations						
Financial liabilities		34 271	201 591		31 155	
Total Assets		3 979 861	4 758 089		4 437 437	4 758 089
Employee related costs		494 451	409 846		286 355	409 846
Repairs & Maintenance		97 100	74 615		32 545	74 615
Interest (finance charges)		7 208	7 222		8 274	7 222
Principal paid						
Depreciation		225 786	220 000			11 409
Operating expenditure		1 541 484	1 109 757		741 753	1 109 757
Total Capital Expenditure		8 426 057	454 992		31 309	181 362
Borrowed funding for capital						
Debt		733 251	1 000 732		677 954	1 000 732
Equity		2 789 439	3 634 808		3 203 393	3 634 808
Reserves and funds						
Borrowing		34 271	201 591		31 155	201 591
Current assets		337 443	1 016 449		471 432	1 016 449
Current liabilities		975 061	880 432		946 015	880 432
Monetary assets		11 905	676 102		85 686	676 102
Total Revenue (excluding capital transfers and contributions)		1 195 481	1 287 912		763 513	1 287 912
Transfers and subsidies - Operational		599 370				
Transfers and subsidies - capital (monetary allocations)		508 512	454 994		216 496	454 994
Debt service payments					(3 433)	(7 222)
Outstanding debtors (receivables)		224 435				
Annual services revenue		502 857	473 915		38 744	244 827
Cash + investments	Including LT investments	[illegible]	[illegible]		85 686	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 31 December 2023.

5.11.1. Borrowing Management

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

5.11.2. Liquidity

- Current Ratio: Current Assets: Current Liabilities, the Municipality is sitting at 0.50:1 which is lower than the norm of 2:1
- Liquidity Ratio: Current Assets less Inventory: Current Liabilities, the Municipality is sitting at 0.09:1 which is lower than the norm of 1.5:1
- Cash Coverage 0.90 days which is unfavorable which is lower than the norm of between 1 - 3 Months.

5.11.3. Revenue Management

The Municipality's average collection rate for the month of December 2023 is as follows: -

- To total debt: 57%
- To monthly billings: 58%

Kindly refer to paragraph 5.5 above.

6. MAIN TABLES

6.1 SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M06 December

Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	502 857	473 915	–	38 744	244 827	236 958	7 869	3%	473 915
Investment revenue	10 841	11 605	–	1 205	6 212	5 803	410	7%	11 605
Transfers and subsidies - Operational	599 370	753 907	–	210 269	475 550	376 953	98 597		753 907
Other own revenue	82 413	48 485	–	7 462	36 924	24 242	12 681	52%	–
Total Revenue (excluding capital transfers and contributions)	**1 195 481**	**1 287 912**	**–**	**257 680**	**763 513**	**643 956**	**119 557**	**19%**	**1 287 912**
Employee costs	494 451	409 846	–	41 529	286 355	204 923	81 432		409 846
Remuneration of Councillors	11 878	11 409	–	1 085	6 847	5 704	1 142		11 409
Depreciation and amortisation	225 788	220 000	–	18 627	109 566	110 000	(434)		220 000
Interest	7 208	7 222	–	2 910	8 274	3 611	4 663		7 222
Inventory consumed and bulk purchases	143 547	128 408	–	15 438	77 906	64 204	13 702		128 408
Transfers and subsidies	21 650	8 000	–	–	–	4 000	(4 000)	-100%	8 000
Other expenditure	636 962	324 871	–	56 858	252 806	162 436	90 370	56%	324 871
Total Expenditure	**1 541 484**	**1 109 757**	**–**	**136 447**	**741 753**	**554 878**	**186 875**	**34%**	**1 109 757**
Surplus/(Deficit)	**(346 003)**	**178 155**	**–**	**121 233**	**21 760**	**89 078**	**(67 318)**	**-76%**	**178 155**
Transfers and subsidies - capital (monetary allocations)	508 512	454 994	–	30 541	216 496	227 497	###	-5%	454 994
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**162 508**	**633 150**	**–**	**151 774**	**238 256**	**316 575**	**(78 319)**	**-25%**	**633 150**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**162 508**	**633 150**	**–**	**151 774**	**238 256**	**316 575**	**(78 319)**	**-25%**	**633 150**
Capital expenditure & funds sources									
Capital expenditure	**8 426 057**	**454 992**	**–**	**31 309**	**181 362**	**227 496**	**(46 134)**	**-20%**	**454 992**
Capital transfers recognised	681 240	454 992	–	22 344	166 085	227 496	(61 411)	-27%	454 992
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**7 744 817**	**–**	**–**	**8 965**	**15 276**	**–**	**15 276**	**#DIV/0!**	**–**
Total sources of capital funds	**8 426 057**	**454 992**	**–**	**31 309**	**181 362**	**227 496**	**(46 134)**	**-20%**	**454 992**
Financial position									
Total current assets	337 443	1 016 449	–		471 432				1 016 449
Total non current assets	3 642 417	3 741 640	–		3 966 005				3 741 640
Total current liabilities	975 061	880 432	–		946 015				880 432
Total non current liabilities	52 837	242 849	–		49 721				242 849
Community wealth/Equity	**2 789 439**	**3 634 808**	**–**		**3 203 393**				**3 634 808**
Cash flows									
Net cash from (used) operating	8 062 066	880 582	–	171 770	297 426	185 559	(111 867)	-60%	880 582
Net cash from (used) investing	602 959	(521 069)	–	(57 148)	(178 390)	260 534	438 925	168%	#REF!
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**8 665 025**	**401 241**	**–**	**–**	**132 075**	**487 822**	**355 747**	**73%**	**#REF!**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	54 378	43 996	44 878	34 042	33 732	35 808	153 375	871 899	1 272 108
Creditors Age Analysis									
Total Creditors	49 245	40 642	17 056	5 131	12 566	13 132	132 896	233 389	504 057

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

6.2 STATEMENT OF FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		390 940	361 232	–	27 893	185 732	180 616	5 116	3%	361 232
Service charges - Waste Water Management		111 917	112 683	–	10 851	59 095	56 341	2 754	5%	112 683
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		2 218	–	–	1 111	1 422	–	1 422	#DIV/0!	–
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		56 741	37 768	–	5 955	33 452	18 884	14 568	77%	37 768
Interest from Current and Non Current Assets		10 841	11 605	–	1 205	6 212	5 803	410	7%	11 605
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 266	2 264	–	–	868	1 132	(263)	-23%	2 264
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		15 805	8 453	–	396	1 182	4 227	(3 045)	-72%	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	–	210 269	475 550	376 953	98 597	26%	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**	–	**257 680**	**763 513**	**643 956**	**119 557**	**19%**	**1 287 912**
Expenditure By Type										
Employee related costs		494 451	409 846	–	41 529	286 355	204 923	81 432	40%	409 846
Remuneration of councillors		11 878	11 409	–	1 085	6 847	5 704	1 142	20%	11 409
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		143 547	128 408	–	15 438	77 906	64 204	13 702	21%	128 408
Debt impairment		–	74 453	–	6 204	37 223	37 226	(4)	0%	74 453
Depreciation and amortisation		225 788	220 000	–	18 627	109 566	110 000	(434)	0%	220 000
Interest		7 208	7 222	–	2 910	8 274	3 611	4 663	129%	7 222
Contracted services		304 489	138 443	–	34 398	101 244	69 221	32 023	46%	138 443
Transfers and subsidies		21 650	8 000	–	–	–	4 000	(4 000)	-100%	8 000
Irrecoverable debts written off		105 260	–	–	189	1 354	–	1 354	#DIV/0!	–
Operational costs		218 971	111 976	–	16 067	112 959	55 988	56 971	102%	111 976
Losses on Disposal of Assets		8 234	–	–	–	–	–	–		–
Other Losses		8	–	–	–	26	–	26	#DIV/0!	–
Total Expenditure		**1 541 484**	**1 109 757**	–	**136 447**	**741 753**	**554 878**	**186 875**	**34%**	**1 109 757**
Surplus/(Deficit)		**(346 003)**	**178 155**	–	**121 233**	**21 760**	**89 078**	**(67 318)**	**(0)**	**178 155**
Transfers and subsidies - capital (monetary allocations)		508 512	454 994	–	30 541	216 496	227 497	(11 001)	(0)	454 994
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**162 508**	**633 150**	–	**151 774**	**238 256**	**316 575**	**(78 319)**	**(0)**	**633 150**
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		**162 508**	**633 150**	–	**151 774**	**238 256**	**316 575**			**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**	–	**151 774**	**238 256**	**316 575**			**633 150**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**162 508**	**633 150**	–	**151 774**	**238 256**	**316 575**			**633 150**

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

6.3 CAPITAL EXPENDITURE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	8 965	9 834	–	9 834	#DIV/0!	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		–	–	–	–	–	–	–		–
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	8 540	41 123	–	41 123	#DIV/0!	–
Vote 14 - Waste Water Management		–	–	–	13 804	25 690	–	25 690	#DIV/0!	–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	31 309	76 647	–	76 647	#DIV/0!	–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		6 016 535	–	–	–	5 069	–	5 069	#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)	–	–	–	(0)	–	(0)	#DIV/0!	–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		803 278	335 995	–	–	59 763	167 997	(108 234)	-64%	335 995
Vote 14 - Waste Water Management		1 610 313	118 998	–	–	39 883	59 499	(19 616)	-33%	118 998
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	8 426 057	454 992	–	–	104 715	227 496	(122 782)	-54%	454 992
Total Capital Expenditure		8 426 057	454 992	–	31 309	181 362	227 496	(46 134)	-20%	454 992
Capital Expenditure - Functional Classification										
Governance and administration		6 016 535	–	–	8 965	14 903	–	14 903	#DIV/0!	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		6 016 535	–	–	8 965	14 903	–	14 903	#DIV/0!	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		(4 069)	–	–	–	(0)	–	(0)	#DIV/0!	–
Planning and development		(4 069)	–	–	–	(0)	–	(0)	#DIV/0!	–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		2 413 591	454 992	–	22 344	166 460	227 496	(61 037)	-27%	454 992
Energy sources		–	–	–	–	–	–	–		–
Water management		803 278	335 995	–	8 540	100 887	167 997	(67 111)	-40%	335 995
Waste water management		1 610 313	118 998	–	13 804	65 573	59 499	6 074	10%	118 998
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	8 426 057	454 992	–	31 309	181 362	227 496	(46 134)	-20%	454 992
Funded by:										
National Government		670 235	454 992	–	22 344	166 085	227 496	(61 411)	-27%	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 Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		681 240	454 992	–	22 344	166 085	227 496	(61 411)	-27%	454 992
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		7 744 817	–	–	8 965	15 276	–	15 276	#DIV/0!	–
Total Capital Funding		8 426 057	454 992	–	31 309	181 362	227 496	(46 134)	-20%	454 992

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

6.4 STATEMENT FINANCIAL POSITION

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2022/23	Budget Year 2023/24			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		11 905	676 102	–	85 686	676 102
Trade and other receivables from exchange transactions		255 442	307 309	–	324 672	307 309
Receivables from non-exchange transactions		(41 709)	13 554	–	(41 709)	13 554
Current portion of non-current receivables		2 556	66	–	2 395	66
Inventory		16 475	14 068	–	19 381	14 068
VAT		92 451	5 350	–	78 704	5 350
Other current assets		324	–	–	2 303	–
Total current assets		337 443	1 016 449	–	471 432	1 016 449
Non current assets						
Investments		0	–	–	0	–
Investment property		28 000	34 244	–	28 000	34 244
Property, plant and equipment		3 599 812	3 699 329	–	3 924 029	3 699 329
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		6 783	2 559	–	5 175	2 559
Trade and other receivables from exchange transactions		8 101	–	–	9 079	–
Non-current receivables from non-exchange transactions		(279)	5 508	–	(279)	5 508
Other non-current assets		0	–	–	0	–
Total non current assets		3 642 417	3 741 640	–	3 966 005	3 741 640
TOTAL ASSETS		3 979 861	4 758 089	–	4 437 437	4 758 089
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		173 995	–	–	173 995	–
Consumer deposits		22 237	21 967	–	22 428	21 967
Trade and other payables from exchange transactions		505 042	779 897	–	354 017	779 897
Trade and other payables from non-exchange transactions		1 378	2 500	–	100 221	2 500
Provision		90 064	4 740	–	93 329	4 740
VAT		182 346	71 328	–	202 024	71 328
Other current liabilities		–	–	–	–	–
Total current liabilities		975 061	880 432	–	946 015	880 432
Non current liabilities						
Financial liabilities		34 271	201 591	–	31 155	201 591
Provision		–	24 514	–	–	24 514
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		18 566	16 744	–	18 566	16 744
Total non current liabilities		52 837	242 849	–	49 721	242 849
TOTAL LIABILITIES		1 027 898	1 123 281	–	995 736	1 123 281
NET ASSETS	2	2 951 962	3 634 808	–	3 441 701	3 634 808
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 789 439	3 634 808	–	3 203 393	3 634 808
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	2 789 439	3 634 808	–	3 203 393	3 634 808

The statement of financial position indicates the actual to-date of the assets and liabilities of the municipality for the period ended 31 December 2023.

PART 2 SUPPORTING SCHEDULES

1. DEBTORS ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS AS AT 31 DECEMBER 2023								
CUSTOMER TYPE	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	R11 630 388,29	R6 891 938,77	R6 735 798,49	R8 969 436,51	R5 314 962,62	R9 095 053,65	R138 271 355,08	R186 908 933,40
Intergovermental	R5 763 750,74	R3 090 687,41	R5 180 872,56	R1 408 565,40	R796 334,17	R817 297,82	R12 911 826,05	R29 969 334,15
Private Individual	R37 354 587,17	R34 552 123,01	R33 563 919,96	R25 977 337,52	R25 756 009,68	R26 047 398,23	R881 436 261,52	R1 064 687 637,10
Ugu District Municipalit	-R97 736,97	-R148 427,73	-R154 664,18	-R62 419,91	-R112 119,82	-R11 878,12	-R310 923,67	-R898 170,40
Total	**R54 650 989,23**	**R44 386 321,46**	**R45 325 926,83**	**R36 292 919,52**	**R31 755 186,65**	**R35 947 871,58**	**R1 032 308 518,98**	**R1 280 667 734,25**

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 - M06 December

Description R thousands	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	17 217	29 061	13 714	–	8 373	10 444	29 317	131 025	239 150	223 008
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	894
Trade Creditors	0700	30 637	8 779	1 025	897	2 037	2 688	94 235	58 064	198 362	298 477
Auditor General	0800	–	832	–	–	–	–	21	–	853	1 182
Other	0900	1 391	1 969	2 317	4 234	2 156	–	9 322	44 300	65 691	60 118
Total By Customer Type	**1000**	**49 245**	**40 642**	**17 056**	**5 131**	**12 566**	**13 132**	**132 896**	**233 389**	**504 057**	**583 679**

3. INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Interest earned	Investment Top Up	Closing Balance
Municipality															
FNB	74761972882		CAPITAL							–				[illegible]	5 000
			INT ACC-8.89%							–			[illegible]		35
FNB CALL	62226266335		CAPITAL							146				–	146
			INT -							[illegible]			[illegible]		6
NEDBANK	7648552728		CAPITAL							–				[illegible]	10 000
			INT ACC 9%							–			[illegible]		145
STANDARD MIG CALL	058905324-041		MIG CALL STD							[illegible]		[illegible]			1
			INT-4.60%							[illegible]	[illegible]		[illegible]		9
[illegible]	058905324-045		CAPITAL							–				65 000	65 000
			INT 9.20%							–			[illegible]		980
ABSA INVEST	2081188843 + 2081187889		CAPITAL							[illegible]		[illegible]		30 000	25 000
			INT-9.53%							[illegible]	[illegible]		[illegible]		570
[illegible]	058905324-042		CAPITAL							[illegible]		[illegible]		121 000	70
			INT-9.20%							[illegible]					5
GENERAL ACCOUNT	053299787		INTEREST-4.8%												–
										–					137
Municipality sub-total										**21 733**	**531**	**148 975**	**1 740**	**231 000**	**107 105**
Entities															
										–	–	–		–	–
										–	–	–		–	–
										–	–	–		–	–
										–	–	–		–	–
										–	–	–		–	–
										–	–	–		–	–
										–	–	–		–	–
Entities sub-total										–		–		–	–
TOTAL INVESTMENTS AND INTEREST	2									**21 733**		**146 975**		**231 000**	**107 105**

4. ALLOCATION AND GRANTS RECEIPTS AND EXPENDITURE

UGU DISTRICT MUNICIPALITY								
GRANTS REGISTER 31 DECEMBER 2023								
NO.	DETAILS	BALANCE AS AT 1 JULY 2023	TOTAL INCOME 31 DECEMBER 2023	TOTAL EXP 31 DECEMBER 2023	BALANCE AS AT 31 DECEMBER 2023	TOTAL % SPENT AS AT 31 DECEMBER 2023	RESPONSIBLE PERSON	FUNDER/ SPONSOR
A1	Finance Management Grant	R0.00	-R1 950 000.00	R955 836.01	-R994 163.99	49.02%	GM: TR	DPLG
A2	Rural Transport Services	R0.00	-R2 001 000.00	R0.00	-R2 001 000.00	0.00%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R2 675 000.00	R1 898 984.20	-R776 015.80	70.99%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R60 000 000.00	R60 000 000.00	R0.00	100.00%	GM: WS	DPLG
A5	Development Planning Shared Services	R0.00	R0.00	R0.00	R0.00	0.00%	OMM	COGTA
A6	Shared Legal Services Grant	-R1 000 000.00	R0.00	R0.00	-R1 000 000.00	0.00%	OMM	COGTA
A7	AWIP - St Helen's Rock Water Abstraction Pump System, Replacement, Refur	R0.00	R0.00	R0.00	R0.00	0.00%	GM: WS	COGTA
A8	Municipal Disaster Response Grant	R0.00	R0.00	R0.00	R0.00	0.00%	GM: WS/CS	DPLG
A9	Ugu Transformative River Management Programme	-R70 888.32	-R1 500 000.00	R132 490.00	-R1 438 398.32	8.83%	GM: IED	EDTEA
A10	Implementation of the Green and Smart Municipality (GSM) Project	R0.00	-R1 200 000.00	R0.00	-R1 200 000.00	0.00%		
A11	Water Acceleration - Water Refurbishment Umtamvuna System	-R302 175.97	R0.00	R0.00	-R302 175.97	0.00%	GM: WS	COGTA
A12	Mig Projects	R0.00	-R249 000 000.00	R157 056 456.47	-R91 943 543.53	63.07%	GM: WS	DPLG
A13	Equitable Shares	R0.00	-R472 563 000.00	R315 041 500.02	-R157 521 499.98	66.67%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	**-R1 373 064.29**	**-R790 889 000.00**	**R535 085 266.70**	**-R257 176 797.59**			

5. COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		[illegible]	[illegible]	–	[illegible]	5 198	4 029	1 169	29%	8 058
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	[illegible]	–	–	–	206	(206)	-100%	416
Cellphone Allowance		–	[illegible]	–	[illegible]	[illegible]	371	(349)	-94%	742
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 081	[illegible]	–	[illegible]	[illegible]	[illegible]	531	48%	[illegible]
Sub Total - Councillors		11 576	11 409	–	1 065	[illegible]	[illegible]	1 142	20%	11 409
% increase	4		-3,9%							-3,9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	[illegible]	–	11	59	[illegible]	(2 523)	-98%	5 162
Pension and UIF Contributions		–	–	–	[illegible]	9	–	9	#DIV/0!	–
Medical Aid Contributions		–	[illegible]	–	[illegible]	9	33	(24)	-74%	55
Overtime		–	–	–	–	5	–	5	#DIV/0!	–
Performance Bonus		–	–	–	–	106	–	106	#DIV/0!	–
Motor Vehicle Allowance		229	1 713	–	–	–	857	(857)	-100%	1 713
Cellphone Allowance		–	146	–	–	–	74	(74)	-100%	146
Housing Allowances		–	494	–	–	–	247	(247)	-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		–	–	–	2	11	–			–
In kind benefits		–	–	–	–	–	–			–
Sub Total - Senior Managers of Municipality		560	7 583	–	17	199	3 791	(3 592)	-95%	7 583
% increase	4		1255,0%							1255,0%
Other Municipal Staff										
Basic Salaries and Wages		314 561	287 634	–	26 583	180 812	143 817	36 995	26%	287 634
Pension and UIF Contributions		49 598	43 309	–	4 670	27 827	21 655	6 173	29%	43 309
Medical Aid Contributions		18 762	20 372	–	1 799	10 819	10 186	633	6%	20 372
Overtime		49 907	7 532	–	4 103	26 818	3 766	23 052	612%	7 532
Performance Bonus		–	1 027	–	–	–	513	(513)	-100%	1 027
Motor Vehicle Allowance		9 973	8 646	–	958	5 716	4 323	1 392	32%	8 646
Cellphone Allowance		2 925	3 047	–	273	1 617	1 524	93	6%	3 047
Housing Allowances		1 550	1 760	–	122	733	880	(146)	-17%	1 760
Other benefits and allowances		26 519	9 522	–	1 110	23 086	4 761	18 325	385%	9 522
Payments in lieu of leave		5 292	2 013	–	1 300	4 095	1 006	3 089	307%	2 013
Long service awards		3 216	2 403	–	313	2 703	1 201	1 502	125%	2 403
Post-retirement benefit obligations	2	7 877	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 691	15 000	–	[illegible]	1 928	7 500	(5 572)	-74%	15 000
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		[illegible]	402 264	–	41 512	286 156	201 132	85 024	[illegible]	402 264
% increase	4		-18,6%							-18,6%
Total Parent Municipality		[illegible]	[illegible]	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Board Fees	5	–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–			–
Scarcity		–	–	–	–	–	–			–
Acting and post related allowance		–	–	–	–	–	–			–
In kind benefits		–	–	–	–	–	–			–
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	2									
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		506 329	421 255	–	42 614	293 201	210 628	82 574	39%	[illegible]
% increase	4		-16,8%							-16,8%
TOTAL MANAGERS AND STAFF		[illegible]	[illegible]	–	[illegible]	[illegible]	[illegible]	81 432	40%	409 846

6. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

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

7. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

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

8. CAPITAL PROGRAMME PERFORMANCE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	8 965	9 834	–	9 834	#DIV/0!	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		–	–	–	–	–	–	–		–
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	8 540	41 123	–	41 123	#DIV/0!	–
Vote 14 - Waste Water Management		–	–	–	13 804	25 690	–	25 690	#DIV/0!	–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	31 309	76 647	–	76 647	#DIV/0!	–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		6 016 535	–	–	–	5 069	–	5 069	#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)	–	–	–	(0)	–	(0)	#DIV/0!	–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		803 278	335 995	–	–	59 763	167 997	(108 234)	-64%	335 995
Vote 14 - Waste Water Management		1 610 313	118 998	–	–	39 883	59 499	(19 616)	-33%	118 998
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	8 426 057	454 992	–	–	104 715	227 496	(122 782)	-54%	454 992
Total Capital Expenditure		8 426 057	454 992	–	31 309	181 362	227 496	(46 134)	-20%	454 992
Capital Expenditure - Functional Classification										
Governance and administration		6 016 535	–	–	8 965	14 903	–	14 903	#DIV/0!	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		6 016 535	–	–	8 965	14 903	–	14 903	#DIV/0!	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		(4 069)	–	–	–	(0)	–	(0)	#DIV/0!	–
Planning and development		(4 069)	–	–	–	(0)	–	(0)	#DIV/0!	–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		2 413 591	454 992	–	22 344	166 460	227 496	(61 037)	-27%	454 992
Energy sources		–	–	–	–	–	–	–		–
Water management		803 278	335 995	–	8 540	100 887	167 997	(67 111)	-40%	335 995
Waste water management		1 610 313	118 998	–	13 804	65 573	59 499	6 074	10%	118 998
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	8 426 057	454 992	–	31 309	181 362	227 496	(46 134)	-20%	454 992
Funded by:										
National Government		670 235	454 992	–	22 344	166 085	227 496	(61 411)	-27%	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 Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		681 240	454 992	–	22 344	166 085	227 496	(61 411)	-27%	454 992
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		7 744 817	–	–	8 965	15 276	–	15 276	#DIV/0!	–
Total Capital Funding		8 426 057	454 992	–	31 309	181 362	227 496	(46 134)	-20%	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

Accounts Payable Age Analysis

SOUTH COAST TOURISM AND INVESTMENT ENTERPRISE SOC LTD

Exclude Zero Balances | **Report Date:** **2023/12/31**

Accounts Payable Age Analysis

Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
C037 (CTP)	0.40							0.40
CUR001 (Curnow KZN (Pty) Ltd)						(665.81)		(665.81)
DIA00001 (DiaMatrix CC)						173.42		173.42
ESK001 (ESKOM HOLDINGS)							0.10	0.10
H003 (HIBISCUS INSURANCE BROKERS)							(4 581.47)	(4 581.47)
L001 (LALEKA)							1 719.56	1 719.56
MKH00005 (MKHIZE BROTHERS PROJECTS (PTY) LTD)							82 172.97	82 172.97
S065 (SUZUKI SOUTH COAST)					1.42			1.42
SCT00001 (SCTIE - Debit Debtors)	720.00							720.00
SCT00002 (SCTIE - Creditors in debit)	9 818.00							9 818.00
SKI001 (SKILLFULL 1169)							(18.13)	(18.13)
SOU007 (SOUTH AFRICAN BROADCASTING CORPORATION)	(34.50)							(34.50)
TEL001 (TELKOM SA)							(0.69)	(0.69)
TIT001 (TITANIUM MEDIA SOUTH AFRICA)					(0.02)			(0.02)
TMS00002 (TMSA & OJC 2019 JV)							(0.34)	(0.34)
UMD002 (Umdoni - KZ Local Municipality)					0.05	0.01	1 360.56	1 360.62
WOO00002 (Woodmill Lane (Pty) Ltd)					(62 471.03)	62 471.03	63 086.83	63 086.83
	180 Days	**150 Days**	**120 Days**	**90 Days**	**60 Days**	**30 Days**	**Current**	**Balance**
Totals:	10 503.90				(62 469.58)	61 978.65	143 739.39	153 752.36
% of Balance:	6.83	0.00	0.00	0.00	-40.63	40.31	93.49	

Accounts Receivable Age Analysis

SOUTH COAST TOURISM AND INVESTMENT ENTERPRISE SOC LTD

Exclude Zero Balances **Report Date: 2023/12/31**

Customer	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
003 (003 - Debtors in Credit to Correct)	720.00							720.00
2006 (2 KARLIN CHALETS)			575.00					575.00
7083 (7057 MMC HEAD OFFICE)					(740.00)	(1 380.00)	5.00	(2 115.00)
A04 (ALL IN ONE B&B)			575.00					575.00
A094 (AMADWALA TRADING 559CC T/A B CUBED GUESTHOUSE)			575.00					575.00
A71 (AQUA PLANET DIVE CENTRE)			575.00					575.00
B23 (BUTTERFLY VALLEY)			575.00					575.00
C24 (CAROUSEL HOLIDAY RESORT (PTY) LTD)			575.00					575.00
C101 (CHEFS ON MARINE)			575.00					575.00
C102 (COMMUNITY SAFETY ORGANISATION)			575.00					575.00
D069 (DIVE IN ADVENTURES)			575.00					575.00
A30 (DOLFINVIEW SELF - CATERING ACCOMMODATION)						575.00		575.00
F06 (FIFI'S FRESH FISH & TAKE-AWAYS)			575.00					575.00
G01 (GECKO MOON B&B)			575.00					575.00
G31 (GRACELANDS GUEST LODGE)			575.00					575.00
H062 (HALA LISA)			575.00					575.00
H01 (HAPPY WANDERERS HOLIDAY RESORT)			575.00					575.00
H35 (HARCOURTS SCOTT BAY)			575.00					575.00
J015 (Joe and Maria Hideout 20th Hole)			575.00					575.00
J11 (JUST PROPERTY GROUP)			575.00					575.00
K27 (KRIDZIL HOLIDAY FLATS)			575.00					575.00
7 (Lancelot Estates)							90 002.21	90 002.21
L021 (LANGELIHLE SELF CATERING)			575.00					575.00
L20 (Leisure Letting- South Coast (Pty)Ltd)			575.00					575.00
L05 (Leopard Rock Coffee Shop Lookout Chalets)			575.00					575.00
M13 (M.SINGHS TOURS)			575.00					575.00
M56 (MALUNDI EXCURIONS)			575.00					575.00
M81 (MARGATE HOTEL)			575.00					575.00
M07 (MARGATE CARAVAN PARK)			575.00					575.00
M27 (Margate Coach & Airport Services)			575.00					575.00
M10 (MARGATE SPORT SCHOOL GROUP)			575.00					575.00
M082 (MPENJATI COFFEE SHOP & ROASTERY)			575.00					575.00
M52 (MZIMAYI RIVER LODGE)			575.00					575.00
N021 (NINA BUSINESS PROJECTS SERVICES PTY LTD T/A MARINE DRIVE CABS &			575.00					575.00
O03 (Oasis Water)			575.00					575.00
O02 (ORIBI GORGE GUEST FARM)			575.00					575.00
P83 (P/S COUNTRY CLUB)			575.00					575.00
P213 (PALM GROVE)			575.00					575.00
P09 (PARADISE HOLIDAY RESORT)			575.00					575.00
P212 (PELAGIC HUNTER CHARTERS)			575.00					575.00
P75 (PISTOLS SALOON)			575.00					575.00
P211 (POLKA DOT COCO (PTY) LTD)			575.00					575.00
P82 (PORT 'O CALL CARAVAN PARK)			575.00					575.00
Q001 (QED CAPITAL PTY LTD)					575.00			575.00
R28 (RIVERBEND CHALETS)			575.00					575.00
R31 (RIVERBEND CROCODILE FARM)			575.00					575.00

Customer	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
E10 (ROCKY BAY RESORT (ELLINGHAM RESORT))			575.00					575.00
S115 (SADHI BEACH HOUSE)			575.00					575.00
S153 (SAMWU)	13 832.50							13 832.50
S119 (SANTANA HOLIDAY RESORT)			575.00					575.00
S62 (SEA SPRAY)			575.00					575.00
A08 (SEABREEZE ESTATES)			575.00					575.00
S150 (SEASIDE ESCAPES)					575.00			575.00
S154 (SECRET SITHELA)					575.00			575.00
S73 (SELSDON PARK COTTAGE)			575.00					575.00
S49 (SOUTHBROOM GOLF CLUB)			575.00					575.00
S08 (STEPHAN'S GUEST HOUSE)			575.00					575.00
S120 (SUNBIRDS B&B)			575.00					575.00
S82 (SUNNY ROCK)					575.00			575.00
0004 (Suppliers in Debit to correct)	9 818.00							9 818.00
T119 (THE CHARACTERS GARDEN PARK)			575.00					575.00
T67 (THE ESTUARY HOTEL AND SPA)			575.00					575.00
T07 (THE HOUSE OF THE RISING SUN)			575.00					575.00
T53 (TUSCANY BY THE SEA)			575.00					575.00
9993 (uMUZIWABANTU MUNICIPALITY)			1 016 407.80					1 016 407.80
U017 (UMZIMKULU RIVER CRUISES)				575.00				575.00
V03 (VENTURE INN HOTEL & CONFERENCING)			575.00					575.00
V17 (VILLA SIESTA)			575.00					575.00
W13 (WILD WAVES)			575.00					575.00
W12 (WOLF ELECTRONICS KZN (PTY) LTD)			575.00					575.00
W27 (WOODGRANGE FLATS & CHALETS)			575.00					575.00
8003 (RAY NKONYENI LOCAL MUNICIPA	2 000 000.00							2 000 000.00
8000 (UGU DISTRICT MUNICIPALITY)	21 093 602.09							21 093 602.09

	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
Totals:	23 117 972.59		1 050 332.80	575.00	1 560.00	(805.00)	90 007.21	24 259 642.60
% of Balance:	95.29	0.00	4.33	0.00	0.01	0.00	0.37	

Trial Balance

SOUTH COAST TOURISM AND INVESTMENT ENTERPRISE SOC LTD

For: December 2023

Account	Account_Type	Debits	Credits	PY Debits	PY Credits
Balance Sheet					
Net Profit (Accumulated)			13 795 403.71		
Net Profit			2 233 796.71		4 525 462.43
C0075-1/IA06173/F0002/X046/R0393/001/F (Computer Equipment/Acquisitions)	8900 - Property, Plant and Equipment |	150 492.71		17 043.48	
C0075-1/IA06198/F0002/X046/R0393/001/F (Computer Equipment/Disposals/Transfer from Operational Revenue/Administrative and Corporate Support/Administrative or Head Office/Default/Finance and Corporate)	8900 - Property, Plant and Equipment |		92 647.42		
C0076-1/IA06233/F0002/X046/R0393/001/F (Furniture and Office Equipment/Acquisitions/Transfer from Operational Revenue/Administrative and Corporate Support/Administrative or Head Office/Default/Finance and Corporate)	8900 - Property, Plant and Equipment |	11 478.26			
D0001/IA00022/F0001/X046/R0393/001/F (Default Transactions/Depreciation/Non-funding Transactions/Administrative and Corporate Support/Administrative or Head Office/Default/Finance and Corporate)	8900 - Property, Plant and Equipment |		5 577.48		5 577.48
D0001/IA00024/F0001/X046/R0393/001/F (Default Transactions/Opening Balance/Non-funding Transactions/Administrative and Corporate Support/Administrative or Head Office/Default/Finance and Corporate)	8900 - Property, Plant and Equipment |				66 448.03
D0001/IA00038/F0001/X049/R0393/001/F (Opening Balance: Containers - Cost)	8900 - Property, Plant and Equipment |	49 015.95			
D0001/IA00044/F0001/X049/R0393/001/F (Opening Balance: Acc dep : Containers)	8900 - Property, Plant and Equipment |		9 983.69		
D0001/IA00058/F0001/X046/R0393/001/F (Default Transactions/Opening Balance/Non-funding Transactions/Administrative and Corporate Support/Administrative or Head Office/Default/Finance and Corporate)	8900 - Property, Plant and Equipment |	100 739.47		167 187.50	
D0001/IA00082/F9184/X046/R0393/001/F (Other Assets:Accumulated Depreciation:Depreciation)	8900 - Property, Plant and Equipment |		4 056.48		4 056.48
D0001/IA00084/F0001/X046/R0393/001/F (Default Transactions/Opening Balance/Non-funding Transactions/Administrative and Corporate Support/Administrative or Head Office/Default/Finance and Corporate)	8900 - Property, Plant and Equipment |				72 643.39
D0001/IA00098/F0001/X046/R0393/001/F (Default Transactions/Opening Balance/Non-funding Transactions/Administrative and Corporate Support/Administrative or Head Office/Default/Finance and Corporate)	8900 - Property, Plant and Equipment |			121 659.34	
D0001/IA01357/F9184/X050/R0394/001/F (Default Transactions/Depreciation/Parent Municipality/Fleet Management/Whole of the District/Default/Finance and Corporate)	8900 - Property, Plant and Equipment |		10 767.00		10 767.00
D0001/IA01359/F0001/X046/R0393/001/F (Default Transactions/Opening Balance/Non-funding Transactions/Administrative and Corporate Support/Administrative or Head Office/Default/Finance and Corporate)	8900 - Property, Plant and Equipment |		4 306.80		324 953.16
D0001/IA01373/F0001/X046/R0393/001/F (Default Transactions/Opening Balance/Non-funding Transactions/Administrative and Corporate Support/Administrative or Head Office/Default/Finance and Corporate)	8900 - Property, Plant and Equipment |	21 533.95		346 487.11	
D0001/IA01946/F9184/X046/R0394/001/F (Ex-Trans: Affiliated/Related Parties: Collections)	7860 - Trade and other Receivables frc		10 676 363.41		1 039 882.55
D0001/IA01948/F9184/X046/R0393/001/F (Ex-Trans: Affiliated/Related Parties: Monthly billing)	7860 - Trade and other Receivables frc	19 650 102.17		13 771 580.80	

Account	Account_Type	Debits	Credits	PY Debits	PY Credits
Balance Sheet					
D0001/IA01949/F0001/X046/R0393/001/F (Ex-Trans: Affiliated/Related Parties: Opening Balance)	7860 - Trade and other Receivables frc	24 768 853.01		27 661.02	
D0001/IA01958/F0001/X098/R0393/001/D (Default Transactions/Opening Balance/Non-funding Transactions/Economic Development/Planning/Administrative or Head Office/Default/Development)	8700 - Investment Property [Assets - N	9 406 111.36		9 349 309.95	
D0001/IA02285/F9184/X049/R0393/001/F (Prepaid Expenses: Collections)	7860 - Trade and other Receivables frc	0.00			109 101.07
D0001/IA02288/F0001/X049/R0393/001/F (Prepaid Expenses - Opening Balance)	7860 - Trade and other Receivables frc			7 378.70	
D0001/IA02293/F9184/X049/R0393/001/F (Prepaid Expenses: Billing)	7860 - Trade and other Receivables frc	67 986.87			
D0001/IA02367/F0001/X049/R0393/001/F (Ex-Trans: Affiliated/Related parties: Credit Notes)	7860 - Trade and other Receivables frc		9 482 957.15	2 486.00	
D0001/IA05091/F0001/X046/R0393/001/F (Default Transactions/Amortisation/Non-funding Transactions/Administrative and Corporate Support/Administrative or Head Office/Default/Finance and Corporate)	8500 - Intangible Assets [Assets - Non-		6 555.48		6 555.48
D0001/IA05095/F0001/X046/R0393/001/F (Default Transactions/Opening Balance/Non-funding Transactions/Administrative and Corporate Support/Administrative or Head Office/Default/Finance and Corporate)	8500 - Intangible Assets [Assets - Non-		3 599.35		26 692.26
D0001/IA05106/F0001/X046/R0394/001/F (Default Transactions/Opening Balance/Non-funding Transactions/Administrative and Corporate Support/Whole of the District/Default/Finance and Corporate)	8500 - Intangible Assets [Assets - Non-	21 596.13		48 288.39	
D0001/IA06183/F9184/X046/R0393/001/F (Computer Equipment:In-use:Accumulated Depreciation: Depreciation)	8900 - Property, Plant and Equipment |		35 420.52		35 420.52
D0001/IA06185/F0001/X046/R0393/001/F (Default Transactions/Opening Balance/Non-funding Transactions/Administrative and Corporate Support/Administrative or Head Office/Default/Finance and Corporate)	8900 - Property, Plant and Equipment |		138 936.89		210 773.71
D0001/IA06199/F0001/X046/R0393/001/F (Default Transactions/Opening Balance/Non-funding Transactions/Administrative and Corporate Support/Administrative or Head Office/Default/Finance and Corporate)	8900 - Property, Plant and Equipment |	296 897.69		471 767.24	
D0001/IA06243/F9184/X046/R0393/001/F (Furniture and Office Equipment:In-use:Accumulated Depreciation:Depreciation)	8900 - Property, Plant and Equipment |		23 851.02		23 851.02
D0001/IA06245/F0001/X046/R0393/001/F (Default Transactions/Opening Balance/Non-funding Transactions/Administrative and Corporate Support/Administrative or Head Office/Default/Finance and Corporate)	8900 - Property, Plant and Equipment |		167 166.10		451 746.02
D0001/IA06259/F0001/X049/R0393/001/F (Default Transactions/Opening Balance/Non-funding Transactions/Finance/Administrative or Head Office/Default/Finance and Corporate)	8900 - Property, Plant and Equipment |	350 795.38		661 749.99	
D0001/IA09451/F9184/X049/R0393/001/F (Absa Primary Account: 408 970 6453 - Charges)	7100 - Cash and Cash Equivalents [As		14 491.82		13 343.75
D0001/IA09472/F9184/X046/R0393/001/F (Absa Primary (USCT) : 4074036586 - Charges)	7100 - Cash and Cash Equivalents [As		1 583.42		9 799.11
D0001/IA09474/F9184/X049/R0393/001/F (STD Bank Primary - 0533 02346 Charges)	7100 - Cash and Cash Equivalents [As		5 337.68		
D0001/IA09506/F9184/X049/R0393/001/F (STD Bank Primary - 0533 02346 Deposits)	7100 - Cash and Cash Equivalents [As	11 685 515.84			
D0001/IA09519/F9184/X046/R0394/001/F (Absa Primary account: 408 970 6453 - Deposits)	7100 - Cash and Cash Equivalents [As	4 158 384.59		19 880 404.46	
D0001/IA09531/F9184/X049/R0393/001/F (Std Bank Call - 0589 00578 Deposits)	7100 - Cash and Cash Equivalents [As	2 606 000.00			
D0001/IA09561/F0001/X087/R0394/001/M (Card Machine: Deposits)	7100 - Cash and Cash Equivalents [As		10.00		795.00

Account	Account_Type	Debits	Credits	PY Debits	PY Credits
Balance Sheet					
D0001/IA09561/F9184/X049/R0393/001/F (Absa Call Account: 932 264 8008 - Deposits)	7100 - Cash and Cash Equivalents [As			9 400 000.00	
D0001/IA09595/F9184/X049/R0393/001/F (Absa Primary (USCT) : 407 403 6586 - Deposits)	7100 - Cash and Cash Equivalents [As	2 609.85		2 304 107.39	
D0001/IA09668/F9184/X049/R0393/001/F (Absa Call Account: 9322648008 - Interest Earned)	7100 - Cash and Cash Equivalents [As	25 605.80		142 751.55	
D0001/IA09670/F9184/X046/R0393/001/F (Absa (USCT) Call Account - Interest Earned)	7100 - Cash and Cash Equivalents [As			7 428.84	
D0001/IA09674/F9184/X049/R0393/001/F (NSNP-Raset 9340887696 - Interest Earned)	7100 - Cash and Cash Equivalents [As	9.26		13.63	
D0001/IA09697/F9184/X049/R0393/001/F (Std Bank Call - 0589 005748 Interest Earned)	7100 - Cash and Cash Equivalents [As	6 578.73			
D0001/IA09709/F9184/X046/R0393/001/F (Absa Primary (USCT) : 4074036586 - Interest Earned)	7100 - Cash and Cash Equivalents [As	123.30		6 789.69	
D0001/IA09732/F9184/X049/R0393/001/F (STD Bank Primary - 0533 02346 Interest Earned)	7100 - Cash and Cash Equivalents [As	26 733.80			
D0001/IA09752/F9184/X049/R0393/001/F (Absa Call Account: 9322648008 - Withdrawals)	7100 - Cash and Cash Equivalents [As		1 609 524.35		6 421 000.00
D0001/IA09771/F9184/X049/R0393/001/F (Absa Primary Account: 408 970 6453 - Withdrawals)	7100 - Cash and Cash Equivalents [As		3 346 362.71		18 603 273.23
D0001/IA09777/F9184/X049/R0393/001/F (Std Bank Call - 0589 00578 Withdrawals)	7100 - Cash and Cash Equivalents [As		1 610 000.00		
D0001/IA09785/F9184/X049/R0393/001/F (NSNP-Raset 9340887696 - Withdrawals)	7100 - Cash and Cash Equivalents [As		1 111.34		
D0001/IA09787/F9184/X049/R0393/001/F (STD Bank Primary - 0533 02346 Withdrawals)	7100 - Cash and Cash Equivalents [As		10 123 686.22		
D0001/IA09798/F9184/X049/R0393/001/F (Absa (USCT) Call Account - Withdrawals)	7100 - Cash and Cash Equivalents [As				9 400 648.85
D0001/IA09819/F9184/X046/R0393/001/F (Absa Primary (USCT) : 4074036586 - Withdrawals)	7100 - Cash and Cash Equivalents [As		17 440.58		2 547 838.93
D0001/IA10126/F0001/X046/R0393/001/F (Absa (USCT) Call Account - Opening Balance)	7100 - Cash and Cash Equivalents [As			9 401 948.85	
D0001/IA10127/F0001/X046/R0393/001/F (Absa Call Account: 9322648008 - Opening Balance)	7100 - Cash and Cash Equivalents [As	1 583 918.55		99 080.71	
D0001/IA10128/F0001/X046/R0393/001/F (Absa NSNP - Raset Account: 9340087696 - Opening Balances)	7100 - Cash and Cash Equivalents [As	1 102.08		1 053.87	
D0001/IA10129/F0001/X046/R0393/001/F (Absa Primary Account: 408 970 6453 - Opening Balances)	7100 - Cash and Cash Equivalents [As	353 080.92		12 921.33	
D0001/IA10133/F0001/X046/R0393/001/F (Absa: URT Account : 9358814944 - Opening Balance)	7100 - Cash and Cash Equivalents [As	799.28		799.28	
D0001/IA10134/F0001/X046/R0393/001/F (Absa Primary (USCT):4074036586 - Opening Balance)	7100 - Cash and Cash Equivalents [As	16 290.85		258 165.81	
D0001/IA10214/F0001/X046/R0393/001/F (Petty Cash - Opening Balances)	7100 - Cash and Cash Equivalents [As	384.78		2 555.18	
D0001/IA10215/F9184/X046/R0393/001/F (Advances to Petty Cash)	7100 - Cash and Cash Equivalents [As		35 522.40		34 438.23
D0001/IA10216/F9184/X046/R0393/001/F (Petty cash)	7100 - Cash and Cash Equivalents [As	36 346.35		36 397.30	
D0001/IA10274/F0001/X046/R0393/001/F (Accrued Income - Opening Balances)	7820 - Receivables from Non-exchang	44 546.29		7 825.32	
D0001/IA10276/F9184/X046/R0393/001/F (Accrued Income - Reversal)	7820 - Receivables from Non-exchang				7 825.32
D0001/IA10321/F0001/X046/R0393/001/F (UNDER/OVER)	7220 - Control, Clearing and Interface /	0.00		575.00	
D0001/IA10372/F0001/X046/R0393/001/F (Vat Control Receivable: Opening Balance)	7900 - VAT Receivable [Assets - Curre			2 267 059.23	
D0001/IA10377/F0001/X046/R0393/001/F (Vat Receivable: Input General : Opening Balance)	7900 - VAT Receivable [Assets - Curre		3 728.19		1 525.56
D0001/IA10378/F0001/X046/R0393/001/F (Vat Receivable: Input General: Recognised)	7900 - VAT Receivable [Assets - Curre	352 567.52		377 811.38	
D0001/IA10382/F0001/X046/R0393/001/F (Vat Receivable Control: Receipts)	7900 - VAT Receivable [Assets - Curre	203.54			2 261 306.69
D0001/IA10383/F0001/X049/R0393/001/F (Deposit - Opening Balance)	7400 - Deposits [Assets - Current Asse	71 828.85		68 596.93	
D0001/IA10384/F9387/X049/R0394/001/F (Deposit Paid)	7400 - Deposits [Assets - Current Asse	5 340.00		3 500.00	

Account	Account_Type	Debits	Credits	PY Debits	PY Credits
Balance Sheet					
D0001/IA10385/F9387/X049/R0394/001/F (Deposit Refunded)	7400 - Deposits [Assets - Current Asse	0.00			13 445.96
D0001/IL00728/F0001/X046/R0393/001/F (Provision Performance Bonus: Opening Balance)	9600 - Provision and Impairment [Liabil		379 393.75		452 988.88
D0001/IL00749/F0001/X046/R0393/001/F (Leave provision: Opening Balance)	9600 - Provision and Impairment [Liabil		530 352.70		559 884.05
D0001/IL082105/F0001/X046/R0394/001/F (Default Transactions/Opening Balance/Non-funding Transactions/Administrative and Corporate Support/Whole of the District/Default/Finance and Corporate)	9710 - Trade and Other Payable Excha		3 767.49		12 816.74
D0001/IL27884/F0001/X046/R0393/001/F (OB Vat payable)	9750 - Output VAT [Liabilities - Current	627 758.10		75.00	
D0001/IL37831/F9184/X049/R0393/001/F (Default Transactions/Recognised/Parent Municipality/Finance/Administrative or Head Office/Default/Finance and Corporate)	9750 - Output VAT [Liabilities - Current		2 594 595.63		1 803 967.00
D0001/IL37839/F0001/X046/R0393/001/F (Vat Control (Payable) : Opening balance)	9740 - VAT Payable (Control) [Liabilitie		0.00		3 196.51
D0001/IL37841/F0001/X046/R0393/001/F (Vat Control (Payable): Payments)	9740 - VAT Payable (Control) [Liabilitie	1 687 770.78		899 527.81	
D0001/IL37856/F0001/X098/R0393/001/F (Unspent Conditional Grants)	9720 - Trade and Other Payable Non-e		55 500.00		83 249.32
D0001/IL43223/F0001/X046/R0393/001/F (Creditors Control: Opening Balance)	9710 - Trade and Other Payable Excha		496 935.87		62 478.05
D0001/IL43225/F9184/X046/R0393/001/F (Control: PAYE Deductions - Withdrawals)	9710 - Trade and Other Payable Excha	774 203.65		900 475.01	
D0001/IL53820/F0001/X046/R0393/001/F (Creditors Control: Deposits)	9710 - Trade and Other Payable Excha		2 175 913.30		1 800 593.10
D0001/IL53821/F9184/X046/R0393/001/F (Payables and Accruals: General - Withdrawals)	9710 - Trade and Other Payable Excha	2 529 634.77		1 759 572.90	
D0001/IL53889/F0001/X046/R0393/001/F (Control:PAYE Deductions - Opening Balance)	9710 - Trade and Other Payable Excha		59.03		59.03
D0001/IL53890/F9184/X046/R0393/001/F (Control : PAYE -Deposits)	9710 - Trade and Other Payable Excha		772 238.16		900 475.01
D0001/IL53901/F0001/X046/R0393/001/F (Control: SDL - Opening Balance)	9710 - Trade and Other Payable Excha		0.00	0.70	
D0001/IL53906/F0001/X046/R0393/001/F (Control : Pension - Opening Balance)	9710 - Trade and Other Payable Excha		1.20		0.60
D0001/IL53907/F0001/X046/R0393/001/F (Control : Medical Aid - Opening balance)	9710 - Trade and Other Payable Excha	2.45			
D0001/IL53934/F0001/X046/R0393/001/F (Unallocated Deposits: Opening Balance)	9710 - Trade and Other Payable Excha		575.00		
D0001/IL53935/F0001/X046/R0393/001/F (Unallocated Deposits - Receipts)	9710 - Trade and Other Payable Excha		575.00		11 095.96
D0001/IL53936/F0001/X046/R0393/001/F (Unallocated Deposits: Withdrawals)	9710 - Trade and Other Payable Excha			9 945.96	
D0001/IL53947/F0001/X046/R0393/001/F (Salary Control: Opening Balance - (Accrued expenses))	9710 - Trade and Other Payable Excha	75.51			48 471.00
D0001/IL53987/F9184/X046/R0393/001/F (Accrued: Deposits)	9710 - Trade and Other Payable Excha		13 807.50		
D0001/IL53987/F9184/X049/R0393/001/F (Salary Control - Deposits)	9710 - Trade and Other Payable Excha		2 891 319.97		3 216 040.51
D0001/IL53988/F9184/X046/R0393/001/F (Accrued: Withdrawals)	9710 - Trade and Other Payable Excha	871 300.87			
D0001/IL53988/F9184/X049/R0393/001/F (Salary Control - Withdrawals)	9710 - Trade and Other Payable Excha	2 019 627.22		3 273 378.58	
D0001/IL53995/F9184/X046/R0393/001/F (Control: UIF Control - Deposits)	9710 - Trade and Other Payable Excha		32 412.52		34 368.24
D0001/IL53996/F9184/X046/R0393/001/F (Control: UIF Control - Withdrawals)	9710 - Trade and Other Payable Excha	32 691.09		34 368.24	
D0001/IL53997/F9184/X046/R0393/001/F (Control: Skills Control - Deposits)	9710 - Trade and Other Payable Excha		37 062.55		42 218.33
D0001/IL53998/F9184/X046/R0393/001/F (Control: Skills Control - Withdrawals)	9710 - Trade and Other Payable Excha	37 254.40		42 218.33	

Account	Account_Type	Debits	Credits	PY Debits	PY Credits
Balance Sheet					
D0001/IL53999/F9184/X046/R0393/001/F (Control: Pension Control - Deposits)	9710 - Trade and Other Payable Excha		207 734.88		241 838.62
D0001/IL54000/F9184/X046/R0393/001/F (Control: Pension Control - Withdrawals)	9710 - Trade and Other Payable Excha	230 687.75		241 838.62	
D0001/IL54001/F9184/X046/R0393/001/F (Control: Medical Aid Control - Deposits)	9710 - Trade and Other Payable Excha		180 264.50		143 828.80
D0001/IL54005/F9184/X046/R0393/001/F (Control: Medical Aid Control - Withdrawals)	9710 - Trade and Other Payable Excha	181 087.71		143 811.00	
D0001/IL54036/F09788/X046/R0393/001/D (Conditional Grant: Deposits (TIKZN - OSS))	9710 - Trade and Other Payable Excha		265 775.00		
D0001/IL65548/F0001/X046/R0393/001/F (Opening Balance: Operating lease liability)	9860 - Financial Liabilities [Liabilities - I				551.25
D0001/LN00006/F0001/X046/R0393/001/F (Default Transactions/Opening Balance/Non-funding Transactions/Administrative and Corporate Support/Administrative or Head Office/Default/Finance and Corporate)	9910 - Accumulated Surplus/(Deficit) [N		20 934 422.19		20 934 522.19
D0001/LN00065/F0001/X046/R0393/001/F (Default Transactions/Opening Balance/Non-funding Transactions/Administrative and Corporate Support/Administrative or Head Office/Default/Finance and Corporate)	9920 - Equity [Net Assets]		200.00		100.00
O0001/IA10296/F9184/X045/R0393/001/C (BOD Advances) .	7220 - Control, Clearing and Interface /			4 317.00	
O1303-7/IA09542/F3504/X046/R0393/001/D (Std Bank : One Stop Shop - Deposits)	7100 - Cash and Cash Equivalents [As	265 775.00			
O1303-7/IA09736/F3504/X046/R0393/001/D (Std Bank : One Stop Shop Interest Earned)	7100 - Cash and Cash Equivalents [As	872.68			
O1303-7/IA09763/F3504/X046/R0393/001/D (Std Bank : One Stop Shop : Withdrawal)	7100 - Cash and Cash Equivalents [As		99 220.95		
		85 132 315.11	**85 132 315.11**	**76 581 914.42**	**76 581 914.42**
Income Statement					
Net Profit		2 233 796.71		4 525 462.43	
D0001/IR01059/F0045/X049/R0393/001/F (Interest Income)	1100 - Interest, Dividend and Rent on I		59 923.57		149 158.39
D0001/IR01077/F9184/X097/R1309/001/D (Lease Rentals - Ifafa Farm Elysium)	1100 - Interest, Dividend and Rent on L		143 636.85		94 425.86
D0001/IR01420/F0045/X047/R0393/001/F (Insurance Refund)	1300 - Operational Revenue [Revenue		6 086.96		
D0001/IR01453/F0039/X087/R0393/001/M (Membership Fees raised)	1500 - Sales of Goods and Rendering		82 000.00		85 500.00
D0001/IR01531/F0039/X087/R0393/001/F (Commission on sales)	1300 - Operational Revenue [Revenue		850.45		502.60
D0001/IR06052/F9184/X046/R1309/001/F (Grant Allocations - Umdoni Local Municipality)	3000 - Transfers and Subsidies [Reven		2 083 344.00		
D0001/IR06052/F9184/X046/R1311/001/F (Grant Allocation - Umzumbe Local Municipality)	3000 - Transfers and Subsidies [Reven		1 955 448.00		
D0001/IR06052/F9184/X046/R1313/001/F (Grant Allocation - Umuziwabantu)	3000 - Transfers and Subsidies [Reven		1 405 572.00		1 326 492.00
D0001/IR06052/F9184/X046/R1319/001/F (Grant Allocation - Ray Nkonyeni Municipality)	3000 - Transfers and Subsidies [Reven		3 367 608.00		
D0001/IR06052/F9184/X098/R0393/001/F (Grant Allocation - Ugu District Municipality)	3000 - Transfers and Subsidies [Reven				10 519 526.15
O0001/IE00008/F9184/X046/R0393/001/F (Contr : Con/Prof > Legal Cost - Legal Advice & Litigation)	4200 - Contracted Services [Expenditu	10 000.00		4 000.00	
O0001/IE00030/F9184/X047/R0393/001/F (Depn & Amort : Inta Assets - Comp Software & Apps)	4400 - Depreciation and Amortisation [I	6 555.48		6 555.48	
O0001/IE00036/F9184/X045/R0393/001/C (Empl : Staff > Salaries, Wages & Allowances_Basic Salary & Wages)	4900 - Employee Related Cost [Expen	90 620.88		143 819.00	
O0001/IE00036/F9184/X049/R0393/001/F (Empl : Staff > Salaries, Wages & Allowances_Basic Salary & Wages)	4900 - Employee Related Cost [Expen	738 749.22		704 090.37	
O0001/IE00036/F9184/X054/R0393/001/M (Empl : Staff > Salaries, Wages & Allowances_Basic Salary & Wages)	4900 - Employee Related Cost [Expen	410 741.16		395 439.27	

Account	Account_Type	Debits	Credits	PY Debits	PY Credits
Income Statement					
O0001/IE00036/F9184/X098/R0393/001/D (Empl : Staff > Salaries, Wages & Allowances_Basic Salary & Wages)	4900 - Employee Related Cost [Expen	409 946.52		392 713.58	
O0001/IE00038/F9184/X045/R0393/001/C (Empl : Staff > Salaries, Wages & Allowances_Bonuses)	4900 - Employee Related Cost [Expen	10 068.99		24 234.43	
O0001/IE00038/F9184/X049/R0393/001/F (Empl : Staff > Salaries, Wages & Allowances_Bonuses)	4900 - Employee Related Cost [Expen	44 304.64		118 567.80	
O0001/IE00038/F9184/X054/R0393/001/M (Empl : Staff > Salaries, Wages & Allowances_Bonuses)	4900 - Employee Related Cost [Expen	68 456.86		64 949.59	
O0001/IE00038/F9184/X098/R0393/001/D (Empl : Staff > Salaries, Wages & Allowances_Bonuses)	4900 - Employee Related Cost [Expen	68 324.42		64 793.93	
O0001/IE00043/F9184/X045/R0393/001/C (Empl : Staff > Social Contrib_Medical)	4900 - Employee Related Cost [Expen	6 879.00			
O0001/IE00043/F9184/X049/R0393/001/F (Empl : Staff > Social Contrib_Medical)	4900 - Employee Related Cost [Expen	20 261.70		12 171.60	
O0001/IE00043/F9184/X054/R0393/001/M (Empl : Staff > Social Contrib_Medical)	4900 - Employee Related Cost [Expen	34 647.18		31 985.06	
O0001/IE00043/F9184/X098/R0393/001/D (Empl : Staff > Social Contrib_Medical)	4900 - Employee Related Cost [Expen	30 920.40		27 770.20	
O0001/IE00044/F9184/X045/R0393/001/C (Empl : Staff > Social Contrib_Pension)	4900 - Employee Related Cost [Expen	2 548.71		6 383.95	
O0001/IE00044/F9184/X049/R0393/001/F (Empl : Staff > Social Contrib_Pension)	4900 - Employee Related Cost [Expen	41 736.45		33 871.01	
O0001/IE00044/F9184/X054/R0393/001/M (Empl : Staff > Social Contrib_Pension)	4900 - Employee Related Cost [Expen	26 371.80		24 263.74	
O0001/IE00044/F9184/X098/R0393/001/D (Empl : Staff > Social Contrib_Pension)	4900 - Employee Related Cost [Expen	23 303.34		21 463.28	
O0001/IE00045/F9184/X045/R0393/001/C (Empl : Staff > Social Contrib_Unemployment Insur)	4900 - Employee Related Cost [Expen	1 002.88		1 129.20	
O0001/IE00045/F9184/X049/R0393/001/F (Empl : Staff > Social Contrib_Unemployment Insur)	4900 - Employee Related Cost [Expen	5 711.81		5 530.80	
O0001/IE00045/F9184/X054/R0393/001/M (Empl : Staff > Social Contrib_Unemployment Insur)	4900 - Employee Related Cost [Expen	3 116.75		3 135.32	
O0001/IE00045/F9184/X098/R0393/001/D (Empl : Staff > Social Contrib_Unemployment Insur)	4900 - Employee Related Cost [Expen	3 186.66		3 137.92	
O0001/IE00060/F9184/X046/R0393/001/F (Op Cost : Travel & Subs > Domestic - Accommodation)	4710 - Operational Cost [Expenditure]			1 478.26	
O0001/IE00119/F9184/X045/R0393/001/C (Empl : Staff > Allowances_Accomm, Trav & Inc)	4900 - Employee Related Cost [Expen	4 006.57		4 622.68	
O0001/IE00119/F9184/X049/R0393/001/F (Empl : Staff > Allowances_Accomm, Trav & Inc)	4900 - Employee Related Cost [Expen	1 835.59		1 749.99	
O0001/IE00119/F9184/X054/R0393/001/M (Empl : Staff > Allowances_Accomm, Trav & Inc)	4900 - Employee Related Cost [Expen	2 934.32		7 820.50	
O0001/IE00119/F9184/X098/R0393/001/D (Empl : Staff > Allowances_Accomm, Trav & Inc)	4900 - Employee Related Cost [Expen	7 403.76		10 499.88	
O0001/IE00121/F9184/X045/R0393/001/C (Empl : Staff > Allowances_Cellular & Telephone)	4900 - Employee Related Cost [Expen			149.00	
O0001/IE00121/F9184/X049/R0393/001/F (Empl : Staff > Allowances_Cellular & Telephone)	4900 - Employee Related Cost [Expen	1 581.00		1 500.00	
O0001/IE00121/F9184/X054/R0393/001/M (Empl : Staff > Allowances_Cellular & Telephone)	4900 - Employee Related Cost [Expen	9 486.00		9 000.00	
O0001/IE00121/F9184/X098/R0393/001/D (Empl : Staff > Allowances_Cellular & Telephone)	4900 - Employee Related Cost [Expen	6 324.00		6 000.00	
O0001/IE00123/F9184/X049/R0393/001/F (Empl : Staff > Allowances_In-kind Benefits)	4900 - Employee Related Cost [Expen	78 820.23			
O0001/IE00140/F9184/X045/R0393/001/C (Empl : Snr Mgt > MM_Social Contr - Unemployment Insur)	4900 - Employee Related Cost [Expen	1 062.72		1 062.72	
O0001/IE00516/F9184/X046/R0393/001/M (Bad Debts : Written Off)	4000 - Bad Debts Written Off [Expendit	500.00		500.00	
O0001/IE00534/F9184/X046/R0393/001/F (Inv Cons : Materials & Supplies)	4600 - Inventory Consumed [Expenditu	6 286.86		2 622.95	
O0001/IE00545/F9184/X046/R0393/001/F (Op Lease : Machinery & Equip)	4700 - Operating Leases [Expenditure]	23 259.19		25 445.02	
O0001/IE00546/F9184/X046/R0393/001/F (Op Lease : Other Assets)	4700 - Operating Leases [Expenditure]	292 599.61		230 332.53	

Account	Account_Type	Debits	Credits	PY Debits	PY Credits
Income Statement					
O0001/IE00567/F9184/X049/R0393/001/F (Op Cost : External Audit Fees)	4710 - Operational Cost [Expenditure]	18 261.60			
O0001/IE00579/F9184/X046/R0393/001/F (Op Cost : Municipal Services)	4710 - Operational Cost [Expenditure]	89 899.83		71 043.34	
O0001/IE00583/F9184/X046/R0393/001/F (Op Cost : Printing, Publications & Books)	4710 - Operational Cost [Expenditure]	21 167.17		13 974.49	
O0001/IE00584/F9184/X046/R0393/001/F (Op Cost : Prof Bodies, Membership & Subs)	4710 - Operational Cost [Expenditure]			783.70	
O0001/IE00595/F9184/X045/R0393/001/C (Op Cost : Skills Dev Fund Levy)	4710 - Operational Cost [Expenditure]	10 312.81		11 412.86	
O0001/IE00595/F9184/X045/R0393/001/S (Op Cost : Skills Dev Fund Levy)	4710 - Operational Cost [Expenditure]	297.26		394.36	
O0001/IE00595/F9184/X046/R0393/001/F (Op Cost : Skills Dev Fund Levy)	4710 - Operational Cost [Expenditure]			4 545.17	
O0001/IE00595/F9184/X049/R0393/001/F (Op Cost : Skills Dev Fund Levy)	4710 - Operational Cost [Expenditure]	12 992.39		12 534.50	
O0001/IE00595/F9184/X054/R0393/001/M (Op Cost : Skills Dev Fund Levy)	4710 - Operational Cost [Expenditure]	5 031.77		4 978.18	
O0001/IE00595/F9184/X098/R0393/001/D (Op Cost : Skills Dev Fund Levy)	4710 - Operational Cost [Expenditure]	8 820.20		8 353.26	
O0001/IE00607/F9184/X046/R0393/001/F (Op Cost : Wet Fuel)	4710 - Operational Cost [Expenditure]	19 355.85		50 446.43	
O0001/IE00632/F9184/X046/R0393/001/F (Contr : Contrac > Catering Services)	4200 - Contracted Services [Expenditu	30 202.96		1 377.18	
O0001/IE00649/F9184/X046/R0393/001/F (Contr : Contrac > Maint of Build & Fac)	4200 - Contracted Services [Expenditu	4 386.52		3 505.25	
O0001/IE00650/F9184/X046/R0393/001/F (Contr : Contrac > Maintenance of Equip)	4200 - Contracted Services [Expenditu	15 530.86		147.82	
O0001/IE00663/F9184/X046/R0393/001/F (Contr : Contrac > Safeguard & Security)	4200 - Contracted Services [Expenditu	9 481.94		16 649.52	
O0001/IE00709/F9184/X047/R0393/001/F (Depn & Amort : Computer Equip)	4400 - Depreciation and Amortisation [	35 420.52		35 420.52	
O0001/IE00711/F9184/X047/R0393/001/F (Depn & Amort : Furn & Office Equip)	4400 - Depreciation and Amortisation [	23 851.02		23 851.02	
O0001/IE00723/F9184/X047/R0393/001/F (Depn & Amort : Transport Assets)	4400 - Depreciation and Amortisation [	10 767.00		10 767.00	
O0001/IE00735/F9184/X049/R0393/001/F (Intr Paid : Overdue Accs)	4520 - Interest, Dividends and Rent on	67 120.08			
O0001/IE00756/F9184/X046/R0393/001/F (Op Cost : Adv, Publicity & Mkting > Signs)	4710 - Operational Cost [Expenditure]			3 350.00	
O0001/IE00757/F9184/X046/R0393/001/F (Op Cost : Adv, Publicity & Mkting > Staff Recruitment)	4710 - Operational Cost [Expenditure]			26 470.80	
O0001/IE00758/F9184/X046/R0393/001/F (Op Cost : Adv, Publicity & Mkting > Tenders)	4710 - Operational Cost [Expenditure]			29 037.60	
O0001/IE00759/F9184/X049/R0393/001/F (Op Cost : Bank Chgs, Facility & Card Fees > Bank Accs)	4710 - Operational Cost [Expenditure]	18 274.92		20 124.14	
O0001/IE00765/F9184/X046/R0393/001/F (Op Cost : Cleaning Serv > Car Valet & Washing Serv)	4710 - Operational Cost [Expenditure]	210.00		2 298.94	
O0001/IE00778/F9184/X046/R0393/001/F (Op Cost : Communication > Tele, Fax, Telegraph & Telex)	4710 - Operational Cost [Expenditure]	43 786.68		56 516.23	
O0001/IE00792/F9184/X046/R0394/001/F (Op Cost : External Comptr Service > Software Licences)	4710 - Operational Cost [Expenditure]	7 695.65		8 200.00	
O0001/IE00805/F9184/X046/R0393/001/F (Op Cost : Insurance Underwriting > Premiums)	4710 - Operational Cost [Expenditure]	29 877.10		38 124.22	
O0001/IE00808/F9184/X046/R0393/001/F (Op Cost : Licences > Mot Veh Licence & Regs)	4710 - Operational Cost [Expenditure]			1 152.00	
O0001/IE00830/F9184/X046/R0393/001/F (Contr : Con/Prof > Bus & Adv - Accing & Auditing)	4200 - Contracted Services [Expenditu			1 250.00	
O0001/IE00833/F9184/X045/R0393/001/S (Contr : Con/Prof > Bus & Adv - Audit Committee)	4200 - Contracted Services [Expenditu	54 122.25		59 815.27	
O0001/IE00843/F9184/X044/R0393/001/C (Contr : Con/Prof > Bus & Adv - Organisational)	4200 - Contracted Services [Expenditu	95 652.18			
O0001/IE01521/F9184/X049/R0393/001/F (Empl : Staff > Allowances_Housing Benefits)	4900 - Employee Related Cost [Expen	1 468.44		1 393.20	

Account	Account_Type	Debits	Credits	PY Debits	PY Credits
Income Statement					
O0001/IE01521/F9184/X054/R0393/001/M (Empl : Staff > Allowances_Housing Benefits)	4900 - Employee Related Cost [Expen	2 936.88		2 786.40	
O0001/IE01530/F9184/X045/R0393/001/C (Empl : Staff > Service Related Benefits_Leave Pay - Leave Pay)	4900 - Employee Related Cost [Expen			24 110.56	
O0001/IE01558/F9184/X045/R0393/001/C (Empl : Snr Mgt > MM_Allowance - Cellular & Telephone)	4900 - Employee Related Cost [Expen	12 921.54		12 070.38	
O0001/IE03971/F9184/X054/R0393/001/M (Empl : Staff > Service Related Benefits_Overtime - Structured)	4900 - Employee Related Cost [Expen			15 405.96	
O0001/IE03971/F9184/X098/R0393/001/D (Empl : Staff > Service Related Benefits_Overtime - Structured)	4900 - Employee Related Cost [Expen			2 199.76	
O0001/IE06073/F9184/X098/R0393/001/D (Empl : Snr Mgt > Desig 1_Basic Salary)	4900 - Employee Related Cost [Expen	452 157.54		422 379.78	
O0001/IE06080/F9184/X045/R0393/001/C (Empl : Snr Mgt > Desig 441_Basic Salary)	4900 - Employee Related Cost [Expen	735 007.20		686 601.78	
O0001/IE06080/F9184/X049/R0393/001/F (Empl : Snr Mgt > Desig 441_Basic Salary)	4900 - Employee Related Cost [Expen	466 855.02		436 109.34	
O0001/IE06082/F9184/X046/R0393/001/F (Empl : Snr Mgt > Desig 241_Basic Salary)	4900 - Employee Related Cost [Expen			527 815.26	
O0001/IE06255/F9184/X098/R0393/001/D (Empl : Snr Mgt > Desig 34_Social Contr - Unemployment Insur)	4900 - Employee Related Cost [Expen	1 062.72		1 062.72	
O0001/IE06261/F9184/X049/R0393/001/F (Empl : Snr Mgt > Desig 234_Social Contr - Unemployment Insur)	4900 - Employee Related Cost [Expen	1 062.72		1 062.72	
O0001/IE06265/F9184/X046/R0393/001/F (Empl : Snr Mgt > Desig 274_Social Contr - Unemployment Insur)	4900 - Employee Related Cost [Expen			1 062.72	
O0001/IE06286/F9184/X045/R0393/001/C (Empl : Entities - Board Membrs > Desig 581_Accomm, Trav & Inc)	4900 - Employee Related Cost [Expen	1 187.84		3 269.16	
O0001/IE06820/F9184/X046/R0393/001/F (Empl : Snr Mgt > Desig 245_Allowance - Cellular & Telephone)	4900 - Employee Related Cost [Expen			2 268.00	
O0001/IE06824/F9184/X049/R0393/001/F (Empl : Snr Mgt > Desig 445_Allowance - Cellular & Telephone)	4900 - Employee Related Cost [Expen	13 528.51		12 070.37	
O0001/IE06827/F9184/X045/R0393/001/D (Empl : Snr Mgt > Desig 5_Allowance - Cellular & Telephone)	4900 - Employee Related Cost [Expen	3 034.85		2 268.00	
O0001/IE07242/F9184/X045/R0393/001/C (Empl : Entities - Board Membrs >Dr K Godlwana)	4900 - Employee Related Cost [Expen	34 691.09			
O0001/IE07244/F9184/X045/R0393/001/C (Empl : Entities - Board Membrs > Mrs NV Masito)	4900 - Employee Related Cost [Expen	52 637.26			
O0001/IE07246/F9184/X045/R0393/001/C (Empl : Entities - Board Membrs > Mr HTH Sabela)	4900 - Employee Related Cost [Expen	47 281.76			
O0001/IE07247/F9184/X045/R0393/001/C (Empl : Entities - Board Membrs > Mr. PT Jeffreys)	4900 - Employee Related Cost [Expen			24 551.65	
O0001/IE07248/F9184/X045/R0393/001/C (Empl : Entities - Board Membrs > Mr. LG Shezi)	4900 - Employee Related Cost [Expen			5 477.33	
O0001/IE07250/F9184/X045/R0393/001/C (Empl : Entities - Board Membrs > Dr. SJ Nzimande)	4900 - Employee Related Cost [Expen	26 234.49		74 566.18	
O0001/IE07251/F9184/X045/R0393/001/C (Empl : Entities - Board Membrs > Mr LG Yeni)	4900 - Employee Related Cost [Expen	39 187.79			
O0001/IE07254/F9184/X045/R0393/001/C (Empl : Entities - Board Membrs > Mrs. CV Elliott)	4900 - Employee Related Cost [Expen			24 420.32	
O0001/IE07255/F9184/X045/R0393/001/C (Empl : Entities - Board Membrs > Mrs EJ Crutchfield)	4900 - Employee Related Cost [Expen	49 387.93		89 842.82	
O0001/IE07257/F9184/X045/R0393/001/C (Empl : Entities - Board Membrs > Mr. CJ Davenhill)	4900 - Employee Related Cost [Expen	20 413.43		34 393.98	
O0001/IE07258/F9184/X045/R0393/001/C (Empl : Entities - Board Membrs > Mr. SC Dlomo)	4900 - Employee Related Cost [Expen	116 640.23		76 633.90	
O0001/IE07599/F9184/X047/R0393/001/F (Depn & Amort : Info & Comm Infr_Distribution Layers)	4400 - Depreciation and Amortisation [I	5 577.48		5 577.48	
O0001/IE07632/F9184/X047/R0393/001/F (Depn & Amort : Oper Buildings_Training Centres)	4400 - Depreciation and Amortisation [I	4 056.48		4 056.48	
O1217-1/IE00059/F9184/X099/R0394/001/D (Op Cost : Reg Fees > National)	4710 - Operational Cost [Expenditure]			600.00	
O1217-1/IE00607/F9184/X099/R0394/001/D (Op Cost : Wet Fuel)	4710 - Operational Cost [Expenditure]			12 619.82	
O1232-6/IE00060/F9184/X087/R0394/001/C (Op Cost : Travel & Subs > Domestic - Accommodation)	4710 - Operational Cost [Expenditure]	4 740.00		3 539.13	

Account	Account_Type	Debits	Credits	PY Debits	PY Credits
Income Statement					
O1293-1/IE00645/F9184/X087/R1310/001/M (Contr : Contrac > Graphic Designers)	4200 - Contracted Services [Expenditu			2 434.77	
O1303-6/IE00008/F9184/X097/R1700/001/D (Contr : Con/Prof > Legal Cost - Legal Advice & Litigation)	4200 - Contracted Services [Expenditu			26 310.00	
O1303-6/IE00579/F9184/X097/R1700/001/D (Op Cost : Municipal Services)	4710 - Operational Cost [Expenditure]	28 203.65		23 300.22	
O1303-6/IE00753/F9184/X097/R1700/001/D (Op Cost : Adv, Publicity & Mkting > Customer/Client Info)	4710 - Operational Cost [Expenditure]			3 311.22	
O1303-6/IE00844/F9184/X097/R1700/001/D (Contr : Con/Prof > Bus & Adv - Project Management)	4200 - Contracted Services [Expenditu			21 839.13	
O1303-7/IE00649/F09788/X046/R0393/001/D (Contr : Contrac > Maint of Build & Fac)	4200 - Contracted Services [Expenditu	7 440.00			
O1303-7/IE00754/F09788/X098/R0393/001/D (Op Cost : Adv, Publicity & Mkting > Gifts & Promotional Items)	4710 - Operational Cost [Expenditure]	12 500.00			
O1303-7/IE00756/F09788/X098/R0393/001/D (Op Cost : Adv, Publicity & Mkting > Signs)	4710 - Operational Cost [Expenditure]	4 050.39			
O1303-7/IE00792/F09788/X046/R0393/001/D (Op Cost : External Comptr Service > Software Licences)	4710 - Operational Cost [Expenditure]	3 130.43			
O1303-7/IE00793/F09788/X046/R0393/001/D (Op Cost : External Comptr Service > Specialised Computer Serv)	4710 - Operational Cost [Expenditure]	65 086.95			
O1337-1/IE00795/F9184/X087/R0394/001/C (Op Cost : External Comptr Service > System Dev)	4710 - Operational Cost [Expenditure]	378 381.82		341 128.90	
O1337-1/IE00844/F9184/X087/R0394/001/M (Contr : Con/Prof > Bus & Adv - Project Management)	4200 - Contracted Services [Expenditu	8 859.06			
O1354-1/IE00677/F9184/X098/R1310/001/D (Contr : Out > Catering Services)	4200 - Contracted Services [Expenditu	422.40		1 381.54	
O1354-1/IE00703/F9184/X087/R1310/001/D (Contr : Out > Transport Services)	4200 - Contracted Services [Expenditu	140.00			
O1354-1/IE00840/F9184/X087/R1310/001/D (Contr : Con/Prof > Bus & Adv - Human Resources)	4200 - Contracted Services [Expenditu			78 000.00	
O1354-1/IE00844/F9184/X087/R1310/001/D (Contr : Con/Prof > Bus & Adv - Project Management)	4200 - Contracted Services [Expenditu			3 750.00	
O1354-24/IE00677/F9184/X087/R1319/001/D (Contr : Out > Catering Services)	4200 - Contracted Services [Expenditu	281.10			16 954.74
O1354-25/IE00677/F9184/X087/R1312/001/D (Contr : Out > Catering Services)	4200 - Contracted Services [Expenditu			9 615.51	
O1354-26/IE00753/F9184/X087/R1312/001/D (Op Cost : Adv, Publicity & Mkting > Customer/Client Info)	4710 - Operational Cost [Expenditure]			2 100.00	
O1354-5/IE00677/F9184/X087/R1314/001/D (Contr : Out > Catering Services)	4200 - Contracted Services [Expenditu			2 347.55	
O1354-5/IE00753/F9184/X087/R1314/001/D (Op Cost : Adv, Publicity & Mkting > Customer/Client Info)	4710 - Operational Cost [Expenditure]			4 000.00	
O1355-1/IE00837/F9184/X087/R0394/001/M (Contr : Con/Prof > Bus & Adv - Communications)	4200 - Contracted Services [Expenditu	677 137.89		659 863.62	
O1355-1/IE00844/F9184/X087/R0394/001/M (Contr : Con/Prof > Bus & Adv - Project Management)	4200 - Contracted Services [Expenditu	80 859.15		39 443.49	
O1355-17/IE00060/F9184/X087/R0394/001/M (Op Cost : Travel & Subs > Domestic - Accommodation)	4710 - Operational Cost [Expenditure]			8 544.00	
O1355-17/IE00143/F9184/X087/R0394/001/M (Op Cost : Travel & Subs > Domestic - Car Rental)	4710 - Operational Cost [Expenditure]			3 015.74	
O1355-17/IE00144/F9184/X087/R0394/001/M (Op Cost : Travel & Subs > Domestic - Own Transport)	4710 - Operational Cost [Expenditure]			4 680.00	
O1355-17/IE00564/F9184/X087/R0394/001/M (Op Cost : Entrance Fees)	4710 - Operational Cost [Expenditure]	57.39		7 255.21	
O1355-17/IE00632/F9184/X087/R0394/001/M (Contr : Contrac > Catering Services)	4200 - Contracted Services [Expenditu	1 387.00			
O1355-17/IE00844/F9184/X087/R0394/001/M (Contr : Con/Prof > Bus & Adv - Project Management)	4200 - Contracted Services [Expenditu			33 882.96	
O1355-19/IE00837/F9184/X087/R0394/001/M (Contr : Con/Prof > Bus & Adv - Communications)	4200 - Contracted Services [Expenditu	13 399.12		13 315.20	
O1355-2/IE00753/F9184/X087/R0394/001/M (Op Cost : Adv, Publicity & Mkting > Customer/Client Info)	4710 - Operational Cost [Expenditure]			6 000.00	
O1355-21/IE00837/F9184/X087/R0394/001/M (Contr : Con/Prof > Bus & Adv - Communications)	4200 - Contracted Services [Expenditu			1 200.00	

Account	Account_Type	Debits	Credits	PY Debits	PY Credits
Income Statement					
O1355-29/IE00060/F9184/X087/R0394/001/IM (Op Cost : Travel & Subs > Domestic - Accommodation)	4710 - Operational Cost [Expenditure]			6 904.35	
O1355-29/IE00144/F9184/X087/R0394/001/IM (Op Cost : Travel & Subs > Domestic - Own Transport)	4710 - Operational Cost [Expenditure]	1 926.00			
O1355-29/IE00564/F9184/X087/R0394/001/IM (Op Cost : Entrance Fees)	4710 - Operational Cost [Expenditure]			7 600.00	
O1355-29/IE00753/F9184/X087/R0394/001/IM (Op Cost : Adv, Publicity & Mkting > Customer/Client Info)	4710 - Operational Cost [Expenditure]	227.37			
O1355-3/IE00753/F9184/X087/R0394/001/M (Op Cost : Adv, Publicity & Mkting > Customer/Client Info)	4710 - Operational Cost [Expenditure]			12 800.00	
O1355-32/IE00844/F9184/X087/R0394/001/M (Contr : Con/Prof > Bus & Adv - Project Management)	4200 - Contracted Services [Expenditu			17 800.00	
O1355-33/IE00564/F9184/X087/R0394/001/IM (Op Cost : Entrance Fees)	4710 - Operational Cost [Expenditure]	16 480.00			
O1355-36/IE00018/F9184/X087/R0394/001/M (Contr : Out > Bus & Adv - Communications)	4200 - Contracted Services [Expenditu			8 319.99	
O1355-36/IE00677/F9184/X097/R0394/001/IM (Contr : Out > Catering Services)	4200 - Contracted Services [Expenditu			8 739.13	
O1355-36/IE00751/F9184/X087/R0394/001/M (Op Cost : Adv, Publicity & Mkting > Corporate & Municipal Activities)	4710 - Operational Cost [Expenditure]			30 295.66	
O1355-36/IE00772/F9184/X087/R0394/001/M (Op Cost : Communication > Radio & TV Transmissions)	4710 - Operational Cost [Expenditure]			16 000.00	
O1355-38/IE00583/F9184/X087/R0394/001/M (Op Cost : Printing, Publications & Books)	4710 - Operational Cost [Expenditure]	95.65		195 720.00	
O1355-38/IE00656/F9184/X087/R0394/001/M (Contr : Contrac > Photographer)	4200 - Contracted Services [Expenditu	410.88		3 300.00	
O1355-39/IE00754/F9184/X087/R0394/001/IM (Op Cost : Adv, Publicity & Mkting > Gifts & Promotional Items)	4710 - Operational Cost [Expenditure]			25 085.89	
O1355-40/IE00656/F9184/X097/R0394/001/IM (Contr : Contrac > Photographer)	4200 - Contracted Services [Expenditu			21 219.14	
O1355-41/IE00847/F9184/X087/R0394/001/M (Contr : Con/Prof > Bus & Adv - Research & Advisory)	4200 - Contracted Services [Expenditu	19 478.56		14 971.96	
O1355-42/IE00847/F9184/X087/R0394/001/M (Contr : Con/Prof > Bus & Adv - Research & Advisory)	4200 - Contracted Services [Expenditu	8 400.00		22 087.33	
O1356-1/IE00636/F9184/X087/R0394/001/M (Contr : Contrac > Event Promoters)	4200 - Contracted Services [Expenditu			142 640.00	
O1356-2/IE00060/F9184/X087/R0394/001/M (Op Cost : Travel & Subs > Domestic - Accommodation)	4710 - Operational Cost [Expenditure]	4 521.74			
O1356-2/IE00564/F9184/X087/R0394/001/M (Op Cost : Entrance Fees)	4710 - Operational Cost [Expenditure]			16 981.66	
O1356-2/IE00677/F9184/X087/R0394/001/M (Contr : Out > Catering Services)	4200 - Contracted Services [Expenditu			640.00	
O1356-3/IE00754/F9184/X087/R0394/001/M (Op Cost : Adv, Publicity & Mkting > Gifts & Promotional Items)	4710 - Operational Cost [Expenditure]	68 869.57		2 001.89	
O1356-7/IE00645/F9184/X087/R0394/001/M (Contr : Contrac > Graphic Designers)	4200 - Contracted Services [Expenditu	167 707.83		99 537.31	
O1356-7/IE00753/F9184/X087/R0394/001/M (Op Cost : Adv, Publicity & Mkting > Customer/Client Info)	4710 - Operational Cost [Expenditure]			94 486.02	
O1356-7/IE00772/F9184/X087/R0394/001/M (Op Cost : Communication > Radio & TV Transmissions)	4710 - Operational Cost [Expenditure]	3 930.00		52 399.13	
O1356-7/IE00837/F9184/X087/R0394/001/M (Contr : Con/Prof > Bus & Adv - Communications)	4200 - Contracted Services [Expenditu			6 269.30	
O1356-7/IE012465/F9184/X087/R0394/001/M (Contr : Out > Printing Services)	4200 - Contracted Services [Expenditu	42 655.00		53 036.00	
O1356-8/IE00677/F9184/X087/R0394/001/M (Contr : Out > Catering Services)	4200 - Contracted Services [Expenditu			11 595.65	
O1356-9/IE00753/F9184/X054/R0394/001/M (Op Cost : Adv, Publicity & Mkting > Customer/Client Info)	4710 - Operational Cost [Expenditure]			13 000.00	
O1357-11/IE00564/F9184/X087/R0394/001/D (Op Cost : Entrance Fees)	4710 - Operational Cost [Expenditure]			1 200.00	
O1357-13/IE00060/F9184/X087/R0394/001/D (Op Cost : Travel & Subs > Domestic - Accommodation)	4710 - Operational Cost [Expenditure]	2 168.70			
O1357-13/IE00061/F9184/X087/R0394/001/D (Op Cost : Travel & Subs > Domestic - Daily Allowance)	4710 - Operational Cost [Expenditure]	23.91			

Account	Account_Type	Debits	Credits	PY Debits	PY Credits
Income Statement					
O1357-13/IE00846/F9184/X087/R0394/001/D (Contr : Con/Prof > Bus & Adv - Quality Control)	4200 - Contracted Services [Expenditu	14 950.00		5 000.00	
O1357-5/IE00645/F9184/X087/R0394/001/M (Contr : Contrac > Graphic Designers)	4200 - Contracted Services [Expenditu			5 377.38	
O1357-5/IE00656/F9184/X087/R0394/001/M (Contr : Contrac > Photographer)	4200 - Contracted Services [Expenditu			1 500.00	
O1357-5/IE00677/F9184/X087/R0394/001/M (Contr : Out > Catering Services)	4200 - Contracted Services [Expenditu			16 973.04	
O1357-6/IE00677/F9184/X087/R0394/001/D (Contr : Out > Catering Services)	4200 - Contracted Services [Expenditu			5 337.04	
O1554-2/IE00793/F9184/X046/R0393/001/F (Op Cost : External Comptr Service > Specialised Computer Serv)	4710 - Operational Cost [Expenditure]	12 387.82		15 332.98	
O1558-2/IE00703/F9184/X099/R0394/001/D (Contr : Out > Transport Services)	4200 - Contracted Services [Expenditu			6 115.89	
O1558-3/IE00703/F9184/X046/R0394/001/F (Contr : Out > Transport Services)	4200 - Contracted Services [Expenditu	6 959.28		10 583.45	
		9 104 469.83	**9 104 469.83**	**12 192 559.74**	**12 192 559.74**
Totals		**94 236 784.94**	**94 236 784.94**	**88 774 474.16**	**88 774 474.16**

Statement of Comprehensive Income

SOUTH COAST TOURISM AND INVESTMENT ENTERPRISE SOC LTD

For: July 2023 To: December 2023

Account	Item Description	Item Description	Actual	Budget	Variance	SDBIP REF
1100 - Interest, Dividend and Rent on La						
D0001/IR01059/F0045/X049/R0393/001/F (Inte	Bank Accounts	Interest Income	59 923.57	154 368.00	(94 444.43)	5.3.18
D0001/IR01077/F9184/X097/R1309/001/D (Lea	Undeveloped Land	Lease Rentals - Ifafa Farm Elysium	143 636.85		143 636.85	5.3.18
D0001/IR01077/F9184/X097/R1318/001/D (Lea	Undeveloped Land	Lease Rentals - John Mason Park	0.00	624.00	(624.00)	5.3.18
Total 1100 - Interest, Dividend and Rent on Land [Revenu			**203 560.42**	**154 992.00**	**48 568.42**	
1300 - Operational Revenue [Revenue -						
D0001/IR01420/F0045/X047/R0393/001/F (Insu	Insurance Refund	Insurance Refund	6 086.96		6 086.96	5.3.18
D0001/IR01531/F0039/X087/R0393/001/F (Cor	Transaction Handling Fees	Commission on sales	850.45		850.45	5.3.18
Total 1300 - Operational Revenue [Revenue - Exchange Rev			**6 937.41**	**0.00**	**6 937.41**	
1400 - Rental from Fixed Assets [Reven						
D0001/IR01100/F0046/X097/R1309/001/D (Def	Ad-hoc rentals	Default Transactions/Ad-hoc rentals/Rental from Fixed Assets- Ifafa	0.00	103 998.00	(103 998.00)	5.3.18
D0001/IR01100/F0046/X097/R1318/001/D (Def	Ad-hoc rentals	Default Transactions/Ad-hoc rentals/Rental from Fixed Assets - JMP	0.00	624.00	(624.00)	5.3.18
Total 1400 - Rental from Fixed Assets [Revenue - Exchang			**0.00**	**104 622.00**	**(104 622.00)**	
1500 - Sales of Goods and Rendering of						
D0001/IR01453/F0039/X087/R0393/001/M (Me	Membership Fees	Membership Fees raised	82 000.00	51 114.00	30 886.00	5.3.18
O1246-1/IR01451/F2820/X099/R0394/001/D (N	Management Fees	NSF - Education and Training /Management Fees/National Skills Fund/Pr	0.00	1 275 954.00	(1 275 954.00)	2.2.1.3
Total 1500 - Sales of Goods and Rendering of Services [R			**82 000.00**	**1 327 068.00**	**(1 245 068.00)**	
3000 - Transfers and Subsidies [Revenu						
D0001/IR06052/F9184/X046/R1309/001/F (Gra	Parent Municipality	Grant Allocations - Umdoni Local Municipality	2 083 344.00	1 041 672.00	1 041 672.00	5.3.17
D0001/IR06052/F9184/X046/R1311/001/F (Gra	Parent Municipality	Grant Allocation - Umzumbe Local Municipality	1 955 448.00	977 724.00	977 724.00	5.3.17
D0001/IR06052/F9184/X046/R1313/001/F (Gra	Parent Municipality	Grant Allocation - Umuziwabantu	1 405 572.00	702 786.00	702 786.00	5.3.17
D0001/IR06052/F9184/X046/R1319/001/F (Gra	Parent Municipality	Grant Allocation - Ray Nkonyeni Municipality	3 367 608.00	1 711 422.00	1 656 186.00	5.3.17
D0001/IR06052/F9184/X098/R0393/001/F (Gra	Parent Municipality	Grant Allocation - Ugu District Municipality	0.00	11 656 536.00	(11 656 536.00)	5.3.17

Account	Item Description	Item Description	Actual	Budget	Variance	SDBIP REF
O1246-1/IR03252/F2820/X099/R0394/001/D (N	National Skills Fund	NSF - Education and Training /National Skills Fund/National Skills Fund/F	0.00	19 023 378.00	(19 023 378.00)	2.2.1.3
Total 3000 - Transfers and Subsidies [Revenue - Non-exch			**8 811 972.00**	**35 113 518.00**	**(26 301 546.00)**	
Gross Profit			**9 104 469.83**	**36 700 200.00**	**(27 595 730.17)**	
4000 - Bad Debts Written Off [Expenditu						
O0001/IE00516/F9184/X046/R0393/001/M (Ba	Bad Debts Written Off	Bad Debts : Written Off	500.00	15 780.00	15 280.00	5.3.11
Total 4000 - Bad Debts Written Off [Expenditure]			**500.00**	**15 780.00**	**15 280.00**	
4200 - Contracted Services [Expenditur						
O1355-28/IE00677/F9184/X087/R0394/001/D (	Catering Services	Contr : Out > Catering Services	0.00	24 000.00	24 000.00	2.3.2
O0001/IE00008/F9184/X046/R0393/001/F (Cor	Legal Advice and Litigation	Contr : Con/Prof > Legal Cost - Legal Advice & Litigation	10 000.00	84 180.00	74 180.00	5.3.11
O0001/IE00632/F9184/X046/R0393/001/F (Cor	Catering Services	Contr : Contrac > Catering Services	30 202.96	7 980.00	(22 222.96)	5.3.11
O0001/IE00649/F9184/X046/R0393/001/F (Cor	Maintenance of Buildings and Facilities	Contr : Contrac > Maint of Build & Fac	4 386.52	4 998.00	611.48	5.3.11
O0001/IE00650/F9184/X046/R0393/001/F (Cor	Maintenance of Equipment	Contr : Contrac > Maintenance of Equip	15 530.86	2 502.00	(13 028.86)	5.3.11
O0001/IE00663/F9184/X046/R0393/001/F (Cor	Safeguard and Security	Contr : Contrac > Safeguard & Security	9 481.94	25 002.00	15 520.06	5.3.11
O0001/IE00830/F9184/X046/R0393/001/F (Cor	Accounting and Auditing	Contr : Con/Prof > Bus & Adv - Accing & Auditing	0.00	5 250.00	5 250.00	5.3.11
O0001/IE00833/F9184/X045/R0393/001/S (Cor	Audit Committee	Contr : Con/Prof > Bus & Adv - Audit Committee	54 122.25	92 856.00	38 733.75	5.2.3
O0001/IE00843/F9184/X044/R0393/001/C (Cor	Organisational	Municipal Running Cost/Organisational/Parent Municipality/Mayor and Cc	95 652.18		(95 652.18)	5.3.11
O1217-1/IE00671/F9184/X099/R0394/001/D (C	Transportation	Contr : Contrac > Transportation	0.00	3 000.00	3 000.00	2.2.6
O1246-1/IE00844/F2820/X099/R0394/001/S (C	Project Management	Contr : Con/Prof > Bus & Adv - Project Management	0.00	951 168.00	951 168.00	2.2.1.3
O1293-1/IE00645/F9184/X087/R1310/001/M (C	Graphic Designers	Contr : Contrac > Graphic Designers	0.00	19 458.00	19 458.00	1.1.3.1
O1293-1/IE00677/F9184/X087/R1310/001/M (C	Catering Services	Contr : Out > Catering Services	0.00	15 000.00	15 000.00	1.1.3.1
O1293-1/IE00692/F9184/X087/R1310/001/M (C	Personnel and Labour	Contr : Out > Personnel & Labour	0.00	18 000.00	18 000.00	1.1.3.1
O1293-1/IE00837/F9184/X087/R1310/001/M (C	Communications	Contr : Con/Prof > Bus & Adv - Communications	0.00	36 000.00	36 000.00	1.1.3.1
O1303-4/IE00672/F9184/X097/R0394/001/D (C	Administrative and Support Staff	Contr : Out > Admin & Supp Staff	0.00	2 502.00	2 502.00	2.2.1
O1303-5/IE00844/F9184/X098/R1312/001/D (C	Project Management	Contr : Con/Prof > Bus & Adv - Project Management	0.00	175 998.00	175 998.00	2.2.4
O1303-6/IE00008/F9184/X097/R1700/001/D (C	Legal Advice and Litigation	Contr : Con/Prof > Legal Cost - Legal Advice & Litigation	0.00	75 786.00	75 786.00	2.2.5
O1303-6/IE00844/F9184/X097/R1700/001/D (C	Project Management	Contr : Con/Prof > Bus & Adv - Project Management	0.00	64 248.00	64 248.00	2.2.5
O1303-6/IE00855/F9184/X097/R1700/001/D (C	Land and Quantity Surveyors	Contr : Con/Prof > Infr - Land & Quantity Surveyors	0.00	48 000.00	48 000.00	2.2.5
O1303-7/IE00649/F09788/X046/R0393/001/D (	Maintenance of Buildings and Facilities	One Stop Shop/Maintenance of Buildings and Facilities/Specify (Add grar	7 440.00		(7 440.00)	2.4.2.2
O1303-7/IE00677/F9184/X097/R0393/001/IM (	Catering Services	Contr : Out > Catering Services	0.00	325 002.00	325 002.00	2.3.3

Account	Item Description	Item Description	Actual	Budget	Variance	SDBIP REF
O1303-8/IE00677/F9184/X097/R0394/001/D (C	Catering Services	Contr : Out > Catering Services	0.00	248 136.00	248 136.00	2.2.10
O1337-1/IE00844/F9184/X087/R0394/001/M (C	Project Management	Contr : Con/Prof > Bus & Adv - Project Management	8 859.06		(8 859.06)	1.5.1
O1354-1/IE00677/F9184/X098/R1310/001/D (C	Catering Services	Contr : Out > Catering Services	422.40	12 828.00	12 405.60	2.1.1
O1354-1/IE00703/F9184/X087/R1310/001/D (C	Transport Services	Contr : Out > Transport Services	140.00	15 066.00	14 926.00	2.1.1
O1354-1/IE00840/F9184/X087/R1310/001/D (C	Human Resources	Contr : Con/Prof > Bus & Adv - Human Resources	0.00	46 800.00	46 800.00	2.1.1
O1354-1/IE00844/F9184/X087/R1310/001/D (C	Project Management	Contr : Con/Prof > Bus & Adv - Project Management	0.00	2 250.00	2 250.00	2.1.1
O1354-23/IE00677/F9184/X087/R1319/001/D (	Catering Services	Contr : Out > Catering Services	0.00	12 000.00	12 000.00	2.1.4
O1354-23/IE00703/F9184/X087/R1319/001/D (	Transport Services	Contr : Out > Transport Services	0.00	43 998.00	43 998.00	2.1.4
O1354-24/IE00677/F9184/X087/R1319/001/D (	Catering Services	Contr : Out > Catering Services	281.10	6 498.00	6 216.90	2.1.3
O1354-24/IE00703/F9184/X087/R1319/001/D (	Transport Services	Contr : Out > Transport Services	0.00	5 022.00	5 022.00	2.1.3
O1354-25/IE00677/F9184/X087/R1312/001/D (	Catering Services	Contr : Out > Catering Services	0.00	19 050.00	19 050.00	2.1.7
O1354-27/IE00677/F9184/X087/R1319/001/D (	Catering Services	Contr : Out > Catering Services	0.00	6 252.00	6 252.00	2.1.5
O1354-27/IE00703/F9184/X087/R1319/001/D (	Transport Services	Contr : Out > Transport Services	0.00	25 002.00	25 002.00	2.1.5
O1354-5/IE00677/F9184/X087/R1314/001/D (C	Catering Services	Contr : Out > Catering Services	0.00	12 180.00	12 180.00	2.1.2
O1354-5/IE00703/F9184/X087/R0394/001/D (C	Transport Services	Contr : Out > Transport Services	0.00	14 994.00	14 994.00	2.1.2
O1354-5/IE00840/F9184/X087/R1314/001/D (C	Human Resources	Contr : Con/Prof > Bus & Adv - Human Resources	0.00	46 800.00	46 800.00	2.1.2
O1355-1/IE00837/F9184/X087/R0394/001/M (C	Communications	Contr : Con/Prof > Bus & Adv - Communications	677 137.89	815 892.00	138 754.11	1.1.1.1
O1355-1/IE00844/F9184/X087/R0394/001/M (C	Project Management	Contr : Con/Prof > Bus & Adv - Project Management	80 859.15	78 096.00	(2 763.15)	1.1.1.1
O1355-17/IE00632/F9184/X087/R0394/001/M (	Catering Services	Contr : Contrac > Catering Services	1 387.00	27 000.00	25 613.00	1.1.18
O1355-17/IE00637/F9184/X087/R0394/001/M (	Exhibit Installations	Contr : Contrac > Exhibit Installations	0.00	189 000.00	189 000.00	1.1.18
O1355-17/IE00844/F9184/X087/R0394/001/M (	Project Management	Contr : Con/Prof > Bus & Adv - Project Management	0.00	40 128.00	40 128.00	1.1.18
O1355-19/IE00837/F9184/X087/R0394/001/M (	Communications	Contr : Con/Prof > Bus & Adv - Communications	13 399.12	15 708.00	2 308.88	1.2.5
O1355-21/IE00837/F9184/X087/R0394/001/M (	Communications	Contr : Con/Prof > Bus & Adv - Communications	0.00	3 420.00	3 420.00	1.2.5
O1355-32/IE00844/F9184/X087/R0394/001/M (	Project Management	Contr : Con/Prof > Bus & Adv - Project Management	0.00	55 680.00	55 680.00	1.1.9
O1355-33/IE00677/F9184/X087/R0394/001/M	Catering Services	Contr : Out > Catering Services	0.00	12 000.00	12 000.00	1.2.2
O1355-36/IE00018/F9184/X087/R0394/001/M (	Communications	Contr : Out > Bus & Adv - Communications	0.00	148 992.00	148 992.00	1.2.6
O1355-36/IE00677/F9184/X097/R0394/001/M	Catering Services	Contr : Out > Catering Services	0.00	29 244.00	29 244.00	1.2.6
O1355-37/IE00632/F9184/X087/R0394/001/M	Catering Services	Contr : Contrac > Catering Services	0.00	48 000.00	48 000.00	1.3.2
O1355-37/IE00671/F9184/X087/R0394/001/M	Transportation	Contr : Contrac > Transportation	0.00	96 000.00	96 000.00	1.3.2
O1355-38/IE00628/F9184/X087/R0394/001/M (	Audio-visual Services	Contr : Contrac > Audio-visual Serv	0.00	17 250.00	17 250.00	1.6.6
O1355-38/IE00656/F9184/X087/R0394/001/M (	Photographer	Contr : Contrac > Photographer	410.88	31 980.00	31 569.12	1.6.5

Account	Item Description	Item Description	Actual	Budget	Variance	SDBIP REF
O1355-40/IE00628/F9184/X087/R0394/001/M	Audio-visual Services	Contr : Contrac > Audio-visual Serv	0.00	17 250.00	17 250.00	1.6.9
O1355-40/IE00656/F9184/X097/R0394/001/M	Photographer	Contr : Contrac > Photographer	0.00	42 732.00	42 732.00	1.6.8
O1355-41/IE00847/F9184/X087/R0394/001/M (	Research and Advisory	Contr : Con/Prof > Bus & Adv - Research & Advisory	19 478.56	79 242.00	59 763.44	1.7.1
O1355-42/IE00847/F9184/X087/R0394/001/M (	Research and Advisory	Contr : Con/Prof > Bus & Adv - Research & Advisory	8 400.00	165 000.00	156 600.00	3.1
O1356-1/IE00636/F9184/X087/R0394/001/M (C	Event Promoters	Contr : Contrac > Event Promoters	0.00	175 584.00	175 584.00	1.2.1
O1356-2/IE00677/F9184/X087/R0394/001/M (C	Catering Services	Contr : Out > Catering Services	0.00	48 384.00	48 384.00	1.3.1
O1356-2/IE00703/F9184/X087/R0394/001/M (C	Transport Services	Contr : Out > Transport Services	0.00	60 000.00	60 000.00	2.3.3
O1356-7/IE00645/F9184/X087/R0394/001/M (C	Graphic Designers	Contr : Contrac > Graphic Designers	167 707.83	196 620.00	28 912.17	1.1.3
O1356-7/IE00837/F9184/X087/R0394/001/M (C	Communications	Contr : Con/Prof > Bus & Adv - Communications	0.00	3 762.00	3 762.00	1.1.3
O1356-7/IE012465/F9184/X087/R0394/001/M (	Printing Services	Contr : Out > Printing Services	42 655.00	631 824.00	589 169.00	1.1.3
O1356-8/IE00677/F9184/X087/R0394/001/M (C	Catering Services	Contr : Out > Catering Services	0.00	14 160.00	14 160.00	1.1.17
O1356-9/IE00645/F9184/X087/R0394/001/M (C	Graphic Designers	Contr : Contrac > Graphic Designers	0.00	15 000.00	15 000.00	1.1.10
O1357-13/IE00846/F9184/X087/R0394/001/D (	Quality Control	Contr : Con/Prof > Bus & Adv - Quality Control	14 950.00	18 000.00	3 050.00	2.4
O1357-5/IE00645/F9184/X087/R0394/001/M (C	Graphic Designers	Contr : Contrac > Graphic Designers	0.00	15 000.00	15 000.00	4.3.1
O1357-5/IE00656/F9184/X087/R0394/001/M (C	Photographer	Contr : Contrac > Photographer	0.00	6 270.00	6 270.00	4.3.1
O1357-5/IE00677/F9184/X087/R0394/001/M (C	Catering Services	Contr : Out > Catering Services	0.00	68 730.00	68 730.00	4.3.1
O1357-6/IE00677/F9184/X087/R0394/001/D (C	Catering Services	Contr : Out > Catering Services	0.00	115 002.00	115 002.00	2.3.3
O1558-2/IE00703/F9184/X099/R0394/001/D (C	Transport Services	Contr : Out > Transport Services	0.00		0.00	2.2.6
O1558-3/IE00703/F9184/X046/R0394/001/F (C	Transport Services	Contr : Out > Transport Services	6 959.28	17 502.00	10 542.72	5.3.11
Total 4200 - Contracted Services [Expenditure]			**1 269 863.98**	**5 796 258.00**	**4 526 394.02**	
4400 - Depreciation and Amortisation [E						
O0001/IE00030/F9184/X047/R0393/001/F (Dep	Computer Software and Applications	Depn & Amort : Inta Assets - Comp Software & Apps	6 555.48	6 882.00	326.52	5.3.11
O0001/IE00709/F9184/X047/R0393/001/F (Dep	Computer Equipment	Depn & Amort : Computer Equip	35 420.52	37 194.00	1 773.48	5.3.11
O0001/IE00711/F9184/X047/R0393/001/F (Dep	Furniture and Office Equipment	Depn & Amort : Furn & Office Equip	23 851.02	25 044.00	1 192.98	5.3.11
O0001/IE00723/F9184/X047/R0393/001/F (Dep	Transport Assets	Depn & Amort : Transport Assets	10 767.00	11 304.00	537.00	5.3.11
O0001/IE07599/F9184/X047/R0393/001/F (Dep	Distribution Layers	Depn & Amort : Info & Comm Infr_Distribution Layers	5 577.48	5 856.00	278.52	5.3.11
O0001/IE07632/F9184/X047/R0393/001/F (Dep	Training Centres	Depn & Amort : Oper Buildings_Training Centres	4 056.48	4 056.00	(0.48)	5.3.11
Total 4400 - Depreciation and Amortisation [Expenditure]			**86 227.98**	**90 336.00**	**4 108.02**	

4520 - Interest, Dividends and Rent on L

Account	Item Description	Item Description	Actual	Budget	Variance	SDBIP REF
O0001/IE00735/F9184/X049/R0393/001/F (Intr	Overdue Accounts	Intr Paid : Overdue Accs	67 120.08		(67 120.08)	5.4.2
Total 4520 - Interest, Dividends and Rent on Land [Expen			**67 120.08**	**0.00**	**(67 120.08)**	
4600 - Inventory Consumed [Expenditur						
O0001/IE00534/F9184/X046/R0393/001/F (Inv	Materials and Supplies	Inv Cons : Materials & Supplies	6 286.86	13 032.00	6 745.14	5.3.11
Total 4600 - Inventory Consumed [Expenditure]			**6 286.86**	**13 032.00**	**6 745.14**	
4700 - Operating Leases [Expenditure]						
O0001/IE00545/F9184/X046/R0393/001/F (Op	Machinery and Equipment	Op Lease : Machinery & Equip	23 259.19	25 002.00	1 742.81	5.3.11
O0001/IE00546/F9184/X046/R0393/001/F (Op	Other Assets	Op Lease : Other Assets	292 599.61	289 200.00	(3 399.61)	5.3.11
Total 4700 - Operating Leases [Expenditure]			**315 858.80**	**314 202.00**	**(1 656.80)**	
4710 - Operational Cost [Expenditure]						
O1355-28/IE00059/F9184/X087/R0394/001/D (	National	Op Cost : Reg Fees > National	0.00	82 998.00	82 998.00	2.3.2
O1355-28/IE00753/F9184/X087/R0394/001/D (	Customer/Client Information	Op Cost : Adv, Publicity & Mkting > Customer/Client Info	0.00	18 000.00	18 000.00	2.3.2
O0001/IE00059/F9184/X046/R0393/001/F (Op	National	Op Cost : Reg Fees > National	0.00	10 002.00	10 002.00	5.3.11
O0001/IE00059/F9184/X046/R0394/001/F (Op	National	Op Cost : Reg Fees > National	0.00	72 498.00	72 498.00	5.4.3
O0001/IE00060/F9184/X046/R0393/001/F (Op	Accommodation	Op Cost : Travel & Subs > Domestic - Accommodation	0.00	7 500.00	7 500.00	5.3.11
O0001/IE00060/F9184/X046/R0394/001/F (Op	Accommodation	Op Cost : Travel & Subs > Domestic - Accommodation	0.00	7 500.00	7 500.00	5.4.3
O0001/IE00061/F9184/X046/R0393/001/F (Op	Daily Allowance	Op Cost : Travel & Subs > Domestic - Daily Allowance	0.00	7 500.00	7 500.00	5.3.11
O0001/IE00061/F9184/X046/R0394/001/F (Op	Daily Allowance	Op Cost : Travel & Subs > Domestic - Daily Allowance	0.00	3 750.00	3 750.00	5.4.3
O0001/IE00143/F9184/X046/R0393/001/F (Op	Car Rental	Op Cost : Travel & Subs > Domestic - Car Rental	0.00	4 998.00	4 998.00	5.3.11
O0001/IE00144/F9184/X046/R0393/001/F (Op	Own Transport	Op Cost : Travel & Subs > Domestic - Own Transport	0.00	2 502.00	2 502.00	5.3.11
O0001/IE00567/F9184/X049/R0393/001/F (Op	External Audit Fees	Op Cost : External Audit Fees	18 261.60	349 998.00	331 736.40	5.2.6
O0001/IE00579/F9184/X046/R0393/001/F (Op	Municipal Services	Op Cost : Municipal Services	89 899.83	85 002.00	(4 897.83)	5.3.11
O0001/IE00583/F9184/X046/R0393/001/F (Op	Printing, Publications and Books	Op Cost : Printing, Publications & Books	21 167.17	45 000.00	23 832.83	5.3.11
O0001/IE00584/F9184/X046/R0393/001/F (Op	Professional Bodies, Membership and	Op Cost : Prof Bodies, Membership & Subs	0.00	2 502.00	2 502.00	5.3.11
O0001/IE00595/F9184/X045/R0393/001/C (Op	Skills Development Fund Levy	Op Cost : Skills Dev Fund Levy	10 312.81	12 390.00	2 077.19	5.3.11
O0001/IE00595/F9184/X045/R0393/001/S (Op	Skills Development Fund Levy	Op Cost : Skills Dev Fund Levy	297.26	930.00	632.74	5.3.11
O0001/IE00595/F9184/X046/R0393/001/F (Op	Skills Development Fund Levy	Op Cost : Skills Dev Fund Levy	0.00		0.00	5.3.11
O0001/IE00595/F9184/X049/R0393/001/F (Op	Skills Development Fund Levy	Op Cost : Skills Dev Fund Levy	12 992.39	13 944.00	951.61	5.3.11
O0001/IE00595/F9184/X054/R0393/001/M (Op	Skills Development Fund Levy	Op Cost : Skills Dev Fund Levy	5 031.77	5 784.00	752.23	5.3.11

Account	Item Description	Item Description	Actual	Budget	Variance	SDBIP REF
O0001/IE00595/F9184/X098/R0393/001/D (Op	Skills Development Fund Levy	Op Cost : Skills Dev Fund Levy	8 820.20	10 698.00	1 877.80	5.3.11
O0001/IE00607/F9184/X046/R0393/001/F (Op	Wet Fuel	Op Cost : Wet Fuel	19 355.85	58 500.00	39 144.15	5.3.11
O0001/IE00609/F9184/X046/R0393/001/F (Op	Workmen's Compensation Fund	Op Cost : Workmen's Compens Fund	0.00	19 998.00	19 998.00	5.3.11
O0001/IE00756/F9184/X046/R0393/001/F (Op	Signs	Op Cost : Adv, Publicity & Mkting > Signs	0.00	49 998.00	49 998.00	5.3.11
O0001/IE00757/F9184/X046/R0393/001/F (Op	Staff Recruitment	Op Cost : Adv, Publicity & Mkting > Staff Recruitment	0.00	25 002.00	25 002.00	5.3.11
O0001/IE00758/F9184/X046/R0393/001/F (Op	Tenders	Op Cost : Adv, Publicity & Mkting > Tenders	0.00	49 998.00	49 998.00	5.3.11
O0001/IE00759/F9184/X049/R0393/001/F (Op	Bank Accounts	Op Cost : Bank Chgs, Facility & Card Fees > Bank Accs	18 274.92	26 334.00	8 059.08	5.3.11
O0001/IE00765/F9184/X046/R0393/001/F (Op	Car Valet and Washing Services	Op Cost : Cleaning Serv > Car Valet & Washing Serv	210.00	3 498.00	3 288.00	5.3.11
O0001/IE00778/F9184/X046/R0393/001/F (Op	Telephone, Fax, Telegraph and Telex	Op Cost : Communication > Tele, Fax, Telegraph & Telex	43 786.68	72 744.00	28 957.32	5.3.11
O0001/IE00792/F9184/X046/R0394/001/F (Op	Software Licences	Op Cost : External Comptr Service > Software Licences	7 695.65	15 000.00	7 304.35	5.3.11
O0001/IE00805/F9184/X046/R0393/001/F (Op	Premiums	Op Cost : Insurance Underwriting > Premiums	29 877.10	31 002.00	1 124.90	5.3.11
O0001/IE00808/F9184/X046/R0393/001/F (Op	Motor Vehicle Licence and Registratior	Op Cost : Licences > Mot Veh Licence & Regs	0.00	1 500.00	1 500.00	5.3.11
O1217-1/IE00059/F9184/X099/R0394/001/D (C	National	Op Cost : Reg Fees > National	0.00		0.00	2.2.6
O1217-1/IE00607/F9184/X099/R0394/001/D (C	Wet Fuel	Op Cost : Wet Fuel	0.00		0.00	2.2.6
O1232-6/IE00060/F9184/X087/R0394/001/C (C	Accommodation	Op Cost : Travel & Subs > Domestic - Accommodation	4 740.00		(4 740.00)	4.4
O1246-1/IE00576/F2820/X099/R0394/001/S (C	Learnerships and Internships	Op Cost : Learnerships & Internships	0.00	19 023 378.00	19 023 378.00	2.2.1.3
O1293-1/IE00564/F9184/X087/R1310/001/M (C	Entrance Fees	Op Cost : Entrance Fees	0.00	60 000.00	60 000.00	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	72 000.00	72 000.00	1.1.3.1
O1303-6/IE00579/F9184/X097/R1700/001/D (C	Municipal Services	Op Cost : Municipal Services	28 203.65	28 980.00	776.35	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	7 986.00	7 986.00	2.2.5
O1303-7/IE00576/F9184/X097/R0393/001/D (C	Learnerships and Internships	Op Cost : Learnerships & Internships	0.00	72 000.00	72 000.00	2.3.3
O1303-7/IE00754/F09788/X098/R0393/001/D (	Gifts and Promotional Items	One Stop Shop/Gifts and Promotional Items/Specify (Add grant descriptic	12 500.00		(12 500.00)	2.4.2.2
O1303-7/IE00756/F09788/X098/R0393/001/D (	Signs	One Stop Shop/Signs/Specify (Add grant description)/Economic Developi	4 050.39		(4 050.39)	2.4.2.2
O1303-7/IE00778/F9184/X046/R0393/001/D (C	Telephone, Fax, Telegraph and Telex	Op Cost : Communication > Tele, Fax, Telegraph & Telex	0.00	103 002.00	103 002.00	2.3.3
O1303-7/IE00792/F09788/X046/R0393/001/D (	Software Licences	One Stop Shop/Software Licences/Specify (Add grant description)/Admin	3 130.43		(3 130.43)	2.4.2.2
O1303-7/IE00793/F09788/X046/R0393/001/D (	Specialised Computer Service	One Stop Shop/Specialised Computer Service/Specify (Add grant descrip	65 086.95		(65 086.95)	2.4.2.2
O1303-8/IE00584/F9184/X097/R0394/001/D (C	Professional Bodies, Membership and	Op Cost : Prof Bodies, Membership & Subs	0.00	18 000.00	18 000.00	2.2.10
O1305-1/IE00576/F9184/X087/R0394/001/D (C	Learnerships and Internships	Op Cost : Learnerships & Internships	0.00	53 040.00	53 040.00	5.4.2
O1337-1/IE00795/F9184/X087/R0394/001/C (C	System Development	Op Cost : External Comptr Service > System Dev	378 381.82	854 406.00	476 024.18	1.5.1
O1354-1/IE00060/F9184/X087/R1309/001/D (C	Accommodation	Op Cost : Travel & Subs > Domestic - Accommodation	0.00	4 122.00	4 122.00	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	9 000.00	9 000.00	2.1.1

Account	Item Description	Item Description	Actual	Budget	Variance	SDBIP REF
O1354-23/IE00753/F9184/X087/R1319/001/D (	Customer/Client Information	Op Cost : Adv, Publicity & Mkting > Customer/Client Info	0.00	12 000.00	12 000.00	2.1.4
O1354-23/IE00756/F9184/X087/R1319/001/D (	Signs	Op Cost : Adv, Publicity & Mkting > Signs	0.00	12 000.00	12 000.00	2.1.4
O1354-24/IE00594/F9184/X087/R1319/001/D (	Signage	Op Cost : Signage	0.00	7 500.00	7 500.00	2.1.3
O1354-24/IE00753/F9184/X087/R1319/001/D (	Customer/Client Information	Op Cost : Adv, Publicity & Mkting > Customer/Client Info	0.00	2 502.00	2 502.00	2.1.3
O1354-25/IE00753/F9184/X087/R1312/001/D (	Customer/Client Information	Op Cost : Adv, Publicity & Mkting > Customer/Client Info	0.00	12 000.00	12 000.00	2.1.7
O1354-26/IE00753/F9184/X087/R1312/001/D (	Customer/Client Information	Op Cost : Adv, Publicity & Mkting > Customer/Client Info	0.00	55 002.00	55 002.00	2.1.8
O1354-27/IE00753/F9184/X087/R1319/001/D (	Customer/Client Information	Op Cost : Adv, Publicity & Mkting > Customer/Client Info	0.00	6 252.00	6 252.00	2.1.5
O1354-28/IE00753/F9184/X087/R1319/001/D (	Customer/Client Information	Op Cost : Adv, Publicity & Mkting > Customer/Client Info	0.00	53 808.00	53 808.00	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	10 698.00	10 698.00	2.1.2
O1355-17/IE00060/F9184/X087/R0394/001/M (	Accommodation	Op Cost : Travel & Subs > Domestic - Accommodation	0.00	68 424.00	68 424.00	1.1.18
O1355-17/IE00061/F9184/X087/R0393/001/M (	Daily Allowance	Op Cost : Travel & Subs > Domestic - Daily Allowance	0.00	10 980.00	10 980.00	1.1.18
O1355-17/IE00143/F9184/X087/R0394/001/M (	Car Rental	Op Cost : Travel & Subs > Domestic - Car Rental	0.00	10 812.00	10 812.00	1.1.18
O1355-17/IE00144/F9184/X087/R0394/001/M (	Own Transport	Op Cost : Travel & Subs > Domestic - Own Transport	0.00	8 808.00	8 808.00	1.1.18
O1355-17/IE00564/F9184/X087/R0394/001/M (	Entrance Fees	Op Cost : Entrance Fees	57.39	114 156.00	114 098.61	1.1.18
O1355-17/IE00753/F9184/X087/R0394/001/M (	Customer/Client Information	Op Cost : Adv, Publicity & Mkting > Customer/Client Info	0.00	120 000.00	120 000.00	1.1.18
O1355-17/IE01581/F9184/X087/R0394/001/M (	Air Transport	Op Cost : Travel & Subs > Domestic - Air Transport	0.00	26 400.00	26 400.00	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	3 600.00	3 600.00	1.1.3
O1355-21/IE00143/F9184/X087/R0394/001/IM	Car Rental	Op Cost : Travel & Subs > Domestic - Car Rental	0.00	6 000.00	6 000.00	1.1.3
O1355-21/IE00755/F9184/X087/R0394/001/IM	Municipal Newsletters	Op Cost : Adv, Publicity & Mkting > Municipal Newsletters	0.00	7 716.00	7 716.00	1.1.3
O1355-29/IE00059/F9184/X087/R0394/001/IM	National	Op Cost : Reg Fees > National	0.00	75 000.00	75 000.00	1.1.20
O1355-29/IE00060/F9184/X087/R0394/001/IM	Accommodation	Op Cost : Travel & Subs > Domestic - Accommodation	0.00	25 002.00	25 002.00	1.1.20
O1355-29/IE00061/F9184/X087/R0394/001/IM	Daily Allowance	Op Cost : Travel & Subs > Domestic - Daily Allowance	0.00	7 500.00	7 500.00	1.1.20
O1355-29/IE00143/F9184/X087/R0394/001/IM	Car Rental	Op Cost : Travel & Subs > Domestic - Car Rental	0.00	10 002.00	10 002.00	1.1.20
O1355-29/IE00144/F9184/X087/R0394/001/IM	Own Transport	Op Cost : Travel & Subs > Domestic - Own Transport	1 926.00	4 998.00	3 072.00	1.1.20
O1355-29/IE00564/F9184/X087/R0394/001/IM	Entrance Fees	Op Cost : Entrance Fees	0.00	100 002.00	100 002.00	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	75 000.00	75 000.00	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	7 680.00	7 680.00	1.1.3
O1355-33/IE00060/F9184/X087/R0394/001/IM	Accommodation	Op Cost : Travel & Subs > Domestic - Accommodation	0.00	9 000.00	9 000.00	1.2.2
O1355-33/IE00564/F9184/X087/R0394/001/IM	Entrance Fees	Op Cost : Entrance Fees	16 480.00	36 000.00	19 520.00	1.2.2
O1355-33/IE01581/F9184/X087/R0394/001/IM	Air Transport	Op Cost : Travel & Subs > Domestic - Air Transport	0.00	12 000.00	12 000.00	1.2.2

Account	Item Description	Item Description	Actual	Budget	Variance	SDBIP REF
O1355-36/IE00751/F9184/X087/R0394/001/M (	Corporate and Municipal Activities	Op Cost : Adv, Publicity & Mkting > Corporate & Municipal Activities	0.00	138 180.00	138 180.00	1.2.6
O1355-36/IE00772/F9184/X087/R0394/001/M (	Radio and TV Transmissions	Op Cost : Communication > Radio & TV Transmissions	0.00	399 600.00	399 600.00	1.2.6
O1355-37/IE00564/F9184/X087/R0394/001/M	Entrance Fees	Op Cost : Entrance Fees	0.00	36 000.00	36 000.00	1.3.2
O1355-38/IE00583/F9184/X087/R0394/001/M (	Printing, Publications and Books	Op Cost : Printing, Publications & Books	95.65	201 432.00	201 336.35	1.6.3
O1355-39/IE00754/F9184/X087/R0394/001/M	Gifts and Promotional Items	Op Cost : Adv, Publicity & Mkting > Gifts & Promotional Items	0.00	240 000.00	240 000.00	1.6.2
O1355-40/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	1.6.7
O1356-2/IE00060/F9184/X087/R0394/001/M (C	Accommodation	Op Cost : Travel & Subs > Domestic - Accommodation	4 521.74	48 000.00	43 478.26	1.3.1
O1356-2/IE00564/F9184/X087/R0394/001/M (C	Entrance Fees	Op Cost : Entrance Fees	0.00	46 188.00	46 188.00	1.3.1
O1356-3/IE00754/F9184/X087/R0394/001/M (C	Gifts and Promotional Items	Op Cost : Adv, Publicity & Mkting > Gifts & Promotional Items	68 869.57	240 000.00	171 130.43	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	101 814.00	101 814.00	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	421 440.00	417 510.00	1.1.3
O1356-8/IE00564/F9184/X087/R0394/001/M (C	Entrance Fees	Op Cost : Entrance Fees	0.00	30 000.00	30 000.00	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	30 000.00	30 000.00	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	717 798.00	717 798.00	1.1.10
O1357-11/IE00564/F9184/X087/R0394/001/D (	Entrance Fees	Op Cost : Entrance Fees	0.00	220 098.00	220 098.00	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/IE00061/F9184/X087/R0394/001/D (	Daily Allowance	Op Cost : Travel & Subs > Domestic - Daily Allowance	23.91		(23.91)	2.4
O1357-13/IE00576/F9184/X087/R0394/001/D (	Learnerships and Internships	Op Cost : Learnerships & Internships	0.00	57 000.00	57 000.00	2.4
O1357-3/IE00576/F9184/X087/R0394/001/D (C	Learnerships and Internships	Op Cost : Learnerships & Internships	0.00	49 998.00	49 998.00	2.3.6
O1554-2/IE00793/F9184/X046/R0393/001/F (C	Specialised Computer Service	Op Cost : External Comptr Service > Specialised Computer Serv	12 387.82	30 000.00	17 612.18	5.3.11
Total 4710 - Operational Cost [Expenditure]			**892 764.62**	**25 381 374.00**	**24 488 609.38**	
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	22 500.00	22 500.00	5.3.11
Total 6000 - Disposal of Fixed and Intangible Assets [Ga			**0.00**	**22 500.00**	**22 500.00**	
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	90 620.88	91 998.00	1 377.12	5.3.12
O0001/IE00036/F9184/X049/R0393/001/F (Em	Basic Salary and Wages	Empl : Staff > Salaries, Wages & Allowances_Basic Salary & Wages	738 749.22	716 460.00	(22 289.22)	5.3.12
O0001/IE00036/F9184/X054/R0393/001/M (Em	Basic Salary and Wages	Empl : Staff > Salaries, Wages & Allowances_Basic Salary & Wages	410 741.16	416 976.00	6 234.84	5.3.12
O0001/IE00036/F9184/X098/R0393/001/D (Em	Basic Salary and Wages	Empl : Staff > Salaries, Wages & Allowances_Basic Salary & Wages	409 946.52	416 172.00	6 225.48	5.3.12

Account	Item Description	Item Description	Actual	Budget	Variance	SDBIP REF
O0001/IE00038/F9184/X045/R0393/001/C (Em	Bonuses	Empl : Staff > Salaries, Wages & Allowances_Bonuses	10 068.99	7 668.00	(2 400.99)	5.3.12
O0001/IE00038/F9184/X049/R0393/001/F (Em	Bonuses	Empl : Staff > Salaries, Wages & Allowances_Bonuses	44 304.64	59 706.00	15 401.36	5.3.12
O0001/IE00038/F9184/X054/R0393/001/M (Em	Bonuses	Empl : Staff > Salaries, Wages & Allowances_Bonuses	68 456.86	34 746.00	(33 710.86)	5.3.12
O0001/IE00038/F9184/X098/R0393/001/D (Em	Bonuses	Empl : Staff > Salaries, Wages & Allowances_Bonuses	68 324.42	34 680.00	(33 644.42)	5.3.12
O0001/IE00043/F9184/X045/R0393/001/C (Em	Medical	Empl : Staff > Social Contrib_Medical	6 879.00	19 074.00	12 195.00	5.3.12
O0001/IE00043/F9184/X049/R0393/001/F (Em	Medical	Empl : Staff > Social Contrib_Medical	20 261.70	38 148.00	17 886.30	5.3.12
O0001/IE00043/F9184/X054/R0393/001/M (Em	Medical	Empl : Staff > Social Contrib_Medical	34 647.18	57 222.00	22 574.82	5.3.12
O0001/IE00043/F9184/X098/R0393/001/D (Em	Medical	Empl : Staff > Social Contrib_Medical	30 920.40	57 222.00	26 301.60	5.3.12
O0001/IE00044/F9184/X045/R0393/001/C (Em	Pension	Empl : Staff > Social Contrib_Pension	2 548.71	8 280.00	5 731.29	5.3.12
O0001/IE00044/F9184/X049/R0393/001/F (Em	Pension	Empl : Staff > Social Contrib_Pension	41 736.45	47 070.00	5 333.55	5.3.12
O0001/IE00044/F9184/X054/R0393/001/M (Em	Pension	Empl : Staff > Social Contrib_Pension	26 371.80	37 530.00	11 158.20	5.3.12
O0001/IE00044/F9184/X098/R0393/001/D (Em	Pension	Empl : Staff > Social Contrib_Pension	23 303.34	37 458.00	14 154.66	5.3.12
O0001/IE00045/F9184/X045/R0393/001/C (Em	Unemployment Insurance	Empl : Staff > Social Contrib_Unemployment Insur	1 002.88	1 272.00	269.12	5.3.12
O0001/IE00045/F9184/X049/R0393/001/F (Em	Unemployment Insurance	Empl : Staff > Social Contrib_Unemployment Insur	5 711.81	8 682.00	2 970.19	5.3.12
O0001/IE00045/F9184/X054/R0393/001/M (Em	Unemployment Insurance	Empl : Staff > Social Contrib_Unemployment Insur	3 116.75	5 784.00	2 667.25	5.3.12
O0001/IE00045/F9184/X098/R0393/001/D (Em	Unemployment Insurance	Empl : Staff > Social Contrib_Unemployment Insur	3 186.66	5 718.00	2 531.34	5.3.12
O0001/IE00109/F9184/X046/R0393/001/F (Em	Leave Gratuity	Empl : Staff > Post-Ret Benefit_Other Benefits - Leave Gratuity	0.00	161 982.00	161 982.00	2.2.10
O0001/IE00119/F9184/X045/R0393/001/C (Em	Accommodation, Travel and Incidental	Empl : Staff > Allowances_Accomm, Trav & Inc	4 006.57		(4 006.57)	5.3.12
O0001/IE00119/F9184/X049/R0393/001/F (Em	Accommodation, Travel and Incidental	Empl : Staff > Allowances_Accomm, Trav & Inc	1 835.59		(1 835.59)	5.3.12
O0001/IE00119/F9184/X054/R0393/001/M (Em	Accommodation, Travel and Incidental	Empl : Staff > Allowances_Accomm, Trav & Inc	2 934.32		(2 934.32)	5.3.12
O0001/IE00119/F9184/X098/R0393/001/D (Em	Accommodation, Travel and Incidental	Empl : Staff > Allowances_Accomm, Trav & Inc	7 403.76		(7 403.76)	5.3.12
O0001/IE00121/F9184/X045/R0393/001/C (Em	Cellular and Telephone	Empl : Staff > Allowances_Cellular & Telephone	0.00		0.00	5.3.12
O0001/IE00121/F9184/X049/R0393/001/F (Em	Cellular and Telephone	Empl : Staff > Allowances_Cellular & Telephone	1 581.00	1 500.00	(81.00)	5.3.12
O0001/IE00121/F9184/X054/R0393/001/M (Em	Cellular and Telephone	Empl : Staff > Allowances_Cellular & Telephone	9 486.00	9 000.00	(486.00)	5.3.12
O0001/IE00121/F9184/X098/R0393/001/D (Em	Cellular and Telephone	Empl : Staff > Allowances_Cellular & Telephone	6 324.00	6 000.00	(324.00)	5.3.12
O0001/IE00123/F9184/X049/R0393/001/F (Em	In-kind Benefits	Empl : Staff > Allowances_In-kind Benefits	78 820.23		(78 820.23)	5.3.12
O0001/IE00140/F9184/X045/R0393/001/C (Em	Unemployment Insurance	Empl : Snr Mgt > MM_Social Contr - Unemployment Insur	1 062.72	8 208.00	7 145.28	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	6 000.00	6 000.00	5.3.13
O0001/IE01521/F9184/X049/R0393/001/F (Em	Housing Benefits	Empl : Staff > Allowances_Housing Benefits	1 468.44	1 488.00	19.56	5.3.12
O0001/IE01521/F9184/X054/R0393/001/M (Em	Housing Benefits	Empl : Staff > Allowances_Housing Benefits	2 936.88	2 982.00	45.12	5.3.12
O0001/IE01530/F9184/X045/R0393/001/C (Em	Leave Pay	Empl : Staff > Service Related Benefits_Leave Pay - Leave Pay	0.00		0.00	5.3.12

Account	Item Description	Item Description	Actual	Budget	Variance	SDBIP REF
O0001/IE01558/F9184/X045/R0393/001/C (Em	Cellular and Telephone	Empl : Snr Mgt > MM_Allowance - Cellular & Telephone	12 921.54	12 918.00	(3.54)	5.3.12
O0001/IE03971/F9184/X049/R0393/001/F (Em	Structured	Empl : Staff > Service Related Benefits_Overtime - Structured	0.00	3 774.00	3 774.00	5.3.12
O0001/IE03971/F9184/X054/R0393/001/M (Em	Structured	Empl : Staff > Service Related Benefits_Overtime - Structured	0.00	20 046.00	20 046.00	5.3.12
O0001/IE03971/F9184/X098/R0393/001/D (Em	Structured	Empl : Staff > Service Related Benefits_Overtime - Structured	0.00	20 010.00	20 010.00	5.3.12
O0001/IE06073/F9184/X098/R0393/001/D (Em	Basic Salary	Empl : Snr Mgt > Desig 1_Basic Salary	452 157.54	452 118.00	(39.54)	5.3.12
O0001/IE06080/F9184/X045/R0393/001/C (Em	Basic Salary	Empl : Snr Mgt > Desig 441_Basic Salary	735 007.20	734 664.00	(343.20)	5.3.12
O0001/IE06080/F9184/X049/R0393/001/F (Em	Basic Salary	Empl : Snr Mgt > Desig 441_Basic Salary	466 855.02	466 638.00	(217.02)	5.3.12
O0001/IE06082/F9184/X046/R0393/001/F (Em	Basic Salary	Empl : Snr Mgt > Desig 241_Basic Salary	0.00		0.00	5.1.12
O0001/IE06106/F9184/X045/R0393/001/C (Em	Bonuses	Empl : Snr Mgt > Desig 443_Bonuses	0.00	73 464.00	73 464.00	5.3.12
O0001/IE06106/F9184/X049/R0393/001/F (Em	Bonuses	Empl : Snr Mgt > Desig 443_Bonuses	0.00	46 662.00	46 662.00	5.3.12
O0001/IE06117/F9184/X098/R0393/001/D (Em	Bonuses	Empl : Snr Mgt > Desig 3_Bonuses	0.00	42 654.00	42 654.00	5.3.12
O0001/IE06255/F9184/X098/R0393/001/D (Em	Unemployment Insurance	Empl : Snr Mgt > Desig 34_Social Contr - Unemployment Insur	1 062.72	4 986.00	3 923.28	5.3.12
O0001/IE06261/F9184/X049/R0393/001/F (Em	Unemployment Insurance	Empl : Snr Mgt > Desig 234_Social Contr - Unemployment Insur	1 062.72	5 262.00	4 199.28	5.3.12
O0001/IE06265/F9184/X046/R0393/001/F (Em	Unemployment Insurance	Empl : Snr Mgt > Desig 274_Social Contr - Unemployment Insur	0.00		0.00	5.3.12
O0001/IE06286/F9184/X045/R0393/001/C (Em	Accommodation, Travel and Incidental	Empl : Entities - Board Membrs > Desig 581_Accomm, Trav & Inc	1 187.84	6 000.00	4 812.16	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	6 000.00	6 000.00	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	6 000.00	6 000.00	5.3.13
O0001/IE06297/F9184/X045/R0393/001/C (Em	Accommodation, Travel and Incidental	Empl : Entities - Board Membrs > Desig 87_Accomm, Trav & Inc	0.00	6 000.00	6 000.00	5.3.13
O0001/IE06820/F9184/X046/R0393/001/F (Em	Cellular and Telephone	Empl : Snr Mgt > Desig 245_Allowance - Cellular & Telephone	0.00		0.00	5.3.12
O0001/IE06824/F9184/X049/R0393/001/F (Em	Cellular and Telephone	Empl : Snr Mgt > Desig 445_Allowance - Cellular & Telephone	13 528.51	12 918.00	(610.51)	5.3.12
O0001/IE06827/F9184/X045/R0393/001/D (Em	Cellular and Telephone	Empl : Snr Mgt > Desig 5_Allowance - Cellular & Telephone	3 034.85	3 642.00	607.15	5.3.12
O0001/IE07242/F9184/X045/R0393/001/C (Em	Basic Salary	Municipal Running Cost/Basic Salary/Parent Municipality/Municipal Mana	34 691.09		(34 691.09)	5.3.13
O0001/IE07244/F9184/X045/R0393/001/C (Em	Basic Salary	Municipal Running Cost/Basic Salary/Parent Municipality/Municipal Mana	52 637.26		(52 637.26)	5.3.13
O0001/IE07246/F9184/X045/R0393/001/C (Em	Basic Salary	Municipal Running Cost/Basic Salary/Parent Municipality/Municipal Mana	47 281.76		(47 281.76)	5.3.13
O0001/IE07247/F9184/X045/R0393/001/C (Em	Basic Salary	Municipal Running Cost/Basic Salary/Parent Municipality/Municipal Mana	0.00		0.00	5.3.13
O0001/IE07248/F9184/X045/R0393/001/C (Em	Basic Salary	Municipal Running Cost/Basic Salary/Parent Municipality/Municipal Mana	0.00		0.00	5.3.13
O0001/IE07250/F9184/X045/R0393/001/C (Em	Basic Salary	Municipal Running Cost/Basic Salary/Parent Municipality/Municipal Mana	26 234.49	75 810.00	49 575.51	5.3.13
O0001/IE07251/F9184/X045/R0393/001/C (Em	Basic Salary	Municipal Running Cost/Basic Salary/Parent Municipality/Municipal Mana	39 187.79		(39 187.79)	5.3.13
O0001/IE07251/F9184/X045/R0393/001/F (Em	Basic Salary	Municipal Running Cost/Basic Salary/Parent Municipality/Municipal Mana	0.00	45 996.00	45 996.00	
O0001/IE07254/F9184/X045/R0393/001/C (Em	Basic Salary	Municipal Running Cost/Basic Salary/Parent Municipality/Municipal Mana	0.00		0.00	5.3.13
O0001/IE07255/F9184/X045/R0393/001/C (Em	Basic Salary	Municipal Running Cost/Basic Salary/Parent Municipality/Municipal Mana	49 387.93	77 046.00	27 658.07	5.3.13

Account	Item Description	Item Description	Actual	Budget	Variance	SDBIP REF
O0001/IE07257/F9184/X045/R0393/001/C (Em	Basic Salary	Municipal Running Cost/Basic Salary/Parent Municipality/Municipal Mana	20 413.43	45 996.00	25 582.57	5.3.13
O0001/IE07258/F9184/X045/R0393/001/C (Em	Basic Salary	Municipal Running Cost/Basic Salary/Parent Municipality/Municipal Mana	116 640.23	45 996.00	(70 644.23)	5.3.13
Total 4900 - Employee Related Cost [Expenditure]			**4 232 050.80**	**4 513 626.00**	**281 575.20**	
Profit Before Tax			**2 233 796.71**	**553 092.00**	**1 680 704.71**	

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M06 December

Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	502 857	473 915	–	38 744	244 827	236 958	7 869	3%	473 915
Investment revenue	10 841	11 605	–	1 205	6 212	5 803	410	7%	11 605
Transfers and subsidies - Operational	599 370	753 907	–	210 269	475 550	376 953	98 597		753 907
Other own revenue	82 413	48 485	–	7 462	36 924	24 242	12 681	52%	–
Total Revenue (excluding capital transfers and contributions)	**1 195 481**	**1 287 912**	**–**	**257 680**	**763 513**	**643 956**	**119 557**	**19%**	**1 287 912**
Employee costs	494 451	409 846	–	41 529	286 355	204 923	81 432		409 846
Remuneration of Councillors	11 878	11 409	–	1 085	6 847	5 704	1 142		11 409
Depreciation and amortisation	225 788	220 000	–	18 627	109 566	110 000	(434)		220 000
Interest	7 208	7 222	–	2 910	8 274	3 611	4 663		7 222
Inventory consumed and bulk purchases	143 547	128 408	–	15 438	77 906	64 204	13 702		128 408
Transfers and subsidies	21 650	8 000	–	–	–	4 000	(4 000)	-100%	8 000
Other expenditure	636 962	324 871	–	56 858	252 806	162 436	90 370	56%	324 871
Total Expenditure	**1 541 484**	**1 109 757**	**–**	**136 447**	**741 753**	**554 878**	**186 875**	**34%**	**1 109 757**
Surplus/(Deficit)	**(346 003)**	**178 155**	**–**	**121 233**	**21 760**	**89 078**	**(67 318)**	**-76%**	**178 155**
Transfers and subsidies - capital (monetary	508 512	454 994	–	30 541	216 496	227 497	(11 001)	-5%	454 994
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**162 508**	**633 150**	**–**	**151 774**	**238 256**	**316 575**	**(78 319)**	**-25%**	**633 150**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**162 508**	**633 150**	**–**	**151 774**	**238 256**	**316 575**	**(78 319)**	**-25%**	**633 150**
Capital expenditure & funds sources									
Capital expenditure	**8 426 057**	**454 992**	**–**	**31 309**	**181 362**	**227 496**	**(46 134)**	**-20%**	**454 992**
Capital transfers recognised	681 240	454 992	–	22 344	166 085	227 496	(61 411)	-27%	454 992
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**7 744 817**	**–**	**–**	**8 965**	**15 276**	**–**	**15 276**	**#DIV/0!**	**–**
Total sources of capital funds	**8 426 057**	**454 992**	**–**	**31 309**	**181 362**	**227 496**	**(46 134)**	**-20%**	**454 992**
Financial position									
Total current assets	337 443	1 016 449	–		471 432				1 016 449
Total non current assets	3 642 417	3 741 640	–		3 966 005				3 741 640
Total current liabilities	975 061	880 432	–		946 015				880 432
Total non current liabilities	52 837	242 849	–		49 721				242 849
Community wealth/Equity	**2 789 439**	**3 634 808**	**–**		**3 203 393**				**3 634 808**
Cash flows									
Net cash from (used) operating	8 062 066	880 582	–	171 770	297 426	185 559	(111 867)	-60%	880 582
Net cash from (used) investing	602 959	(521 069)	–	(57 148)	(178 390)	260 534	438 925	168%	#REF!
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**8 665 025**	**401 241**	**–**	**–**	**132 075**	**487 822**	**355 747**	**73%**	**#REF!**

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	54 378	43 996	44 878	34 042	33 732	35 808	153 375	871 899	1 272 108
Creditors Age Analysis									
Total Creditors	49 245	40 642	17 056	5 131	12 566	13 132	132 896	233 389	504 057

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		**776 434**	**774 080**	**–**	**224 044**	**559 238**	**387 040**	172 198	44%	**774 080**
Executive and council		3 319	3 819	–	435	1 899	1 910	(11)	-1%	3 819
Finance and administration		773 115	770 261	–	223 609	557 339	385 131	172 208	45%	770 261
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**2 818**	**2 264**	**–**	**1 816**	**4 031**	**1 132**	2 899	256%	**2 264**
Planning and development		2 813	2 264	–	1 816	4 008	1 132	2 876	254%	2 264
Road transport		–	–	–	–	–	–	–		–
Environmental protection		6	–	–	–	23	–	23	#DIV/0!	–
Trading services		**924 741**	**966 563**	**–**	**62 361**	**416 740**	**483 281**	**(66 542)**	-14%	**966 563**
Energy sources		–	–	–	–	–	–	–		–
Water management		807 969	853 880	–	52 254	358 380	426 940	(68 560)	-16%	853 880
Waste water management		116 772	112 683	–	10 107	58 360	56 341	2 018	4%	112 683
Waste management		–	–	–	–	–	–	–		–
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Revenue - Functional	2	**1 703 993**	**1 742 906**	**–**	**288 221**	**980 009**	**871 453**	**108 555**	**12%**	**1 742 906**
Expenditure - Functional										
Governance and administration		**433 509**	**564 111**	**–**	**46 049**	**256 745**	**282 055**	(25 311)	-9%	**564 111**
Executive and council		80 790	42 447	–	7 826	47 180	21 224	25 957	122%	42 447
Finance and administration		352 719	520 894	–	38 223	209 442	260 447	(51 005)	-20%	520 894
Internal audit		–	770	–	–	123	385	(262)	-68%	770
Community and public safety		**6 742**	**6 470**	**–**	**1 107**	**6 348**	**3 235**	3 113	96%	**6 470**
Community and social services		4 497	5 770	–	1 092	4 289	2 885	1 404	49%	5 770
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		2 246	700	–	15	2 058	350	1 708	488%	700
Economic and environmental services		**147 447**	**19 194**	**–**	**2 486**	**14 719**	**9 597**	5 122	53%	**19 194**
Planning and development		145 000	17 994	–	2 486	14 730	8 997	5 733	64%	17 994
Road transport		1 697	–	–	–	–	–	–		–
Environmental protection		750	1 200	–	–	(12)	600	(612)	-102%	1 200
Trading services		**953 770**	**519 982**	**–**	**86 805**	**463 890**	**259 991**	**203 899**	78%	**519 982**
Energy sources		47	–	–	–	–	–	–		–
Water management		769 382	395 001	–	70 940	394 424	197 501	196 923	100%	395 001
Waste water management		184 341	124 981	–	15 865	69 466	62 491	6 975	11%	124 981
Waste management		–	–	–	–	–	–	–		–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Expenditure - Functional	3	**1 541 469**	**1 109 757**	**–**	**136 447**	**741 701**	**554 878**	**186 822**	**34%**	**1 109 757**
Surplus/ (Deficit) for the year		**162 524**	**633 150**	**–**	**151 774**	**238 308**	**316 575**	**(78 267)**	**-25%**	**633 150**

DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		3 319	3 819	–	435	1 899	1 910	(11)	-0,6%	3 819
Vote 2 - Finance and Administration		773 115	770 261	–	223 609	557 339	385 131	172 208	44,7%	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	–	1 816	4 008	1 132	2 876	254,2%	2 264
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		6	–	–	–	23	–	23	#DIV/0!	–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		807 969	853 880	–	52 254	358 380	426 940	(68 560)	-16,1%	853 880
Vote 14 - Waste Water Management		116 772	112 683	–	10 107	58 360	56 341	2 018	3,6%	112 683
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**1 703 993**	**1 742 906**	**–**	**288 221**	**980 009**	**871 453**	**108 555**	**12,5%**	**1 742 906**
Expenditure by Vote	1									
Vote 1 - Executive and Council		80 790	42 447	–	7 826	47 180	21 224	25 957	122,3%	42 447
Vote 2 - Finance and Administration		351 756	520 894	–	38 223	209 442	260 447	(51 005)	-19,6%	520 894
Vote 3 - Internal Audit		961	770	–	–	123	385	(262)	-68,2%	770
Vote 4 - Community and Social Services		4 497	5 770	–	1 092	4 289	2 885	1 404	48,7%	5 770
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		–	–	–	–	–	–	–		–
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health		2 246	700	–	15	2 058	350	1 708	488,1%	700
Vote 9 - Planning and Development		145 000	17 994	–	2 486	14 730	8 997	5 733	63,7%	17 994
Vote 10 - Road Transport		1 697	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		750	1 200	–	–	(12)	600	(612)	-101,9%	1 200
Vote 12 - Energy Sources		47	–	–	–	–	–	–		–
Vote 13 - Water Management		769 382	395 001	–	70 940	394 424	197 501	196 923	99,7%	395 001
Vote 14 - Waste Water Management		184 341	124 981	–	15 865	69 466	62 491	6 975	11,2%	124 981
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**1 541 467**	**1 109 757**	**–**	**136 447**	**741 701**	**554 878**	**186 822**	**33,7%**	**1 109 757**
Surplus/ (Deficit) for the year	2	**162 526**	**633 150**	**–**	**151 774**	**238 308**	**316 575**	**(78 267)**	**-24,7%**	**633 150**

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		390 940	361 232	–	27 893	185 732	180 616	5 116	3%	361 232
Service charges - Waste Water Management		111 917	112 683	–	10 851	59 095	56 341	2 754	5%	112 683
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		2 218	–	–	1 111	1 422	–	1 422	#DIV/0!	–
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		56 741	37 768	–	5 955	33 452	18 884	14 568	77%	37 768
Interest from Current and Non Current Assets		10 841	11 605	–	1 205	6 212	5 803	410	7%	11 605
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 286	2 264	–	–	868	1 132	(263)	-23%	2 264
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		15 805	8 453	–	395	1 182	4 227	(3 045)	-72%	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	–	210 269	475 550	376 953	98 597	26%	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**	**–**	**257 680**	**763 513**	**643 956**	**119 557**	**19%**	**1 287 912**
Expenditure By Type										
Employee related costs		494 451	409 846	–	41 529	286 355	204 923	81 432	40%	409 846
Remuneration of councillors		11 878	11 409	–	1 085	6 847	5 704	1 142	20%	11 409
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		143 547	128 408	–	15 438	77 906	64 204	13 702	21%	128 408
Debt impairment		–	74 453	–	6 204	37 223	37 226	(4)	0%	74 453
Depreciation and amortisation		225 788	220 000	–	18 627	109 566	110 000	(434)	0%	220 000
Interest		7 208	7 222	–	2 910	8 274	3 611	4 663	129%	7 222
Contracted services		304 489	138 443	–	34 398	101 244	69 221	32 023	46%	138 443
Transfers and subsidies		21 650	8 000	–	–	–	4 000	(4 000)	-100%	8 000
Irrecoverable debts written off		105 260	–	–	189	1 354	–	1 354	#DIV/0!	–
Operational costs		218 971	111 976	–	16 067	112 959	55 988	56 971	102%	111 976
Losses on Disposal of Assets		8 234	–	–	–	–	–	–		–
Other Losses		8	–	–	–	26	–	26	#DIV/0!	–
Total Expenditure		**1 541 484**	**1 109 757**	**–**	**136 447**	**741 753**	**554 878**	**186 875**	**34%**	**1 109 757**
Surplus/(Deficit)		**(346 003)**	**178 155**	**–**	**121 233**	**21 760**	**89 078**	**(67 318)**	**(0)**	**178 155**
Transfers and subsidies - capital (monetary allocations)		508 512	454 994	–	30 541	216 496	227 497	(11 001)	(0)	454 994
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**162 508**	**633 150**	**–**	**151 774**	**238 256**	**316 575**	**(78 319)**	**(0)**	**633 150**
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		**162 508**	**633 150**	**–**	**151 774**	**238 256**	**316 575**			**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**	**–**	**151 774**	**238 256**	**316 575**			**633 150**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**162 508**	**633 150**	**–**	**151 774**	**238 256**	**316 575**			**633 150**

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	8 965	9 834	–	9 834	#DIV/0!	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		–	–	–	–	–	–	–		–
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	8 540	41 123	–	41 123	#DIV/0!	–
Vote 14 - Waste Water Management		–	–	–	13 804	25 690	–	25 690	#DIV/0!	–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**–**	**–**	**–**	**31 309**	**76 647**	**–**	**76 647**	**#DIV/0!**	**–**
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		6 016 535	–	–	–	5 069	–	5 069	#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)	–	–	–	(0)	–	(0)	#DIV/0!	–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		803 278	335 995	–	–	59 763	167 997	(108 234)	-64%	335 995
Vote 14 - Waste Water Management		1 610 313	118 998	–	–	39 883	59 499	(19 616)	-33%	118 998
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	8 426 057	454 992	–	–	104 715	227 496	**(122 782)**	-54%	454 992
Total Capital Expenditure		**8 426 057**	**454 992**	**–**	**31 309**	**181 362**	**227 496**	**(46 134)**	**-20%**	**454 992**
Capital Expenditure - Functional Classification										
Governance and administration		**6 016 535**	–	–	**8 965**	**14 903**	–	14 903	#DIV/0!	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		6 016 535	–	–	8 965	14 903	–	14 903	#DIV/0!	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		(4 069)	–	–	–	(0)	–	(0)	#DIV/0!	–
Planning and development		(4 069)	–	–	–	(0)	–	(0)	#DIV/0!	–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**2 413 591**	**454 992**	–	**22 344**	**166 460**	**227 496**	(61 037)	-27%	**454 992**
Energy sources		–	–	–	–	–	–	–		–
Water management		803 278	335 995	–	8 540	100 887	167 997	(67 111)	-40%	335 995
Waste water management		1 610 313	118 998	–	13 804	65 573	59 499	6 074	10%	118 998
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**8 426 057**	**454 992**	**–**	**31 309**	**181 362**	**227 496**	**(46 134)**	**-20%**	**454 992**
Funded by:										
National Government		670 235	454 992	–	22 344	166 085	227 496	(61 411)	-27%	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 Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**681 240**	**454 992**	–	**22 344**	**166 085**	**227 496**	**(61 411)**	**-27%**	**454 992**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		7 744 817	–	–	8 965	15 276	–	15 276	#DIV/0!	–
Total Capital Funding		**8 426 057**	**454 992**	**–**	**31 309**	**181 362**	**227 496**	**(46 134)**	**-20%**	**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

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 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2022/23	Budget Year 2023/24			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		11 905	676 102	–	85 686	676 102
Trade and other receivables from exchange transactions		255 442	307 309	–	324 672	307 309
Receivables from non-exchange transactions		(41 709)	13 554	–	(41 709)	13 554
Current portion of non-current receivables		2 556	66	–	2 395	66
Inventory		16 475	14 068	–	19 381	14 068
VAT		92 451	5 350	–	78 704	5 350
Other current assets		324	–	–	2 303	–
Total current assets		**337 443**	**1 016 449**	**–**	**471 432**	**1 016 449**
Non current assets						
Investments		0	–	–	0	–
Investment property		28 000	34 244	–	28 000	34 244
Property, plant and equipment		3 599 812	3 699 329	–	3 924 029	3 699 329
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		6 783	2 559	–	5 175	2 559
Trade and other receivables from exchange transactions		8 101	–	–	9 079	–
Non-current receivables from non-exchange transactions		(279)	5 508	–	(279)	5 508
Other non-current assets		0	–	–	0	–
Total non current assets		**3 642 417**	**3 741 640**	**–**	**3 966 005**	**3 741 640**
TOTAL ASSETS		**3 979 861**	**4 758 089**	**–**	**4 437 437**	**4 758 089**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		173 995	–	–	173 995	–
Consumer deposits		22 237	21 967	–	22 428	21 967
Trade and other payables from exchange transactions		505 042	779 897	–	354 017	779 897
Trade and other payables from non-exchange transactions		1 378	2 500	–	100 221	2 500
Provision		90 064	4 740	–	93 329	4 740
VAT		182 346	71 328	–	202 024	71 328
Other current liabilities		–	–	–	–	–
Total current liabilities		**975 061**	**880 432**	**–**	**946 015**	**880 432**
Non current liabilities						
Financial liabilities		34 271	201 591	–	31 155	201 591
Provision		–	24 514	–	–	24 514
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		18 566	16 744	–	18 566	16 744
Total non current liabilities		**52 837**	**242 849**	**–**	**49 721**	**242 849**
TOTAL LIABILITIES		**1 027 898**	**1 123 281**	**–**	**995 736**	**1 123 281**
NET ASSETS	2	**2 951 962**	**3 634 808**	**–**	**3 441 701**	**3 634 808**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 789 439	3 634 808	–	3 203 393	3 634 808
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**2 789 439**	**3 634 808**	**–**	**3 203 393**	**3 634 808**

DC21 Ugu - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		2 781 731	315 135	–	28 656	183 260	157 568	25 692	16%	315 135
Other revenue		–	122 603	–	9 155	61 181	61 302	(120)	0%	122 603
Transfers and Subsidies - Operational		6 801 938	756 407	–	211 228	480 302	378 203	102 099	27%	756 407
Transfers and Subsidies - Capital		325 748	454 994	–	45 000	309 000	227 497	81 503	36%	454 994
Interest		–	–	–	4	2 860	5 803	(2 943)	-51%	–
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(1 847 352)	(753 336)	–	(122 109)	(735 044)	(637 202)	97 842	-15%	(753 336)
Interest		–	(7 222)	–	(163)	(3 433)	(3 611)	(178)	5%	(7 222)
Transfers and Subsidies		–	(8 000)	–	–	(700)	(4 000)	(3 300)	83%	(8 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**8 062 066**	**880 582**	**–**	**171 770**	**297 426**	**185 559**	**(111 867)**	**-60%**	**880 582**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		602 959	(521 069)	–	(57 148)	(178 390)	260 534	438 925	168%	(521 069)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**602 959**	**(521 069)**	**–**	**(57 148)**	**(178 390)**	**260 534**	**438 925**	**168%**	**#REF!**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**8 665 025**	**359 513**	**–**	**114 622**	**119 036**	**446 094**			**#REF!**
Cash/cash equivalents at beginning:		–	41 728	–	17 453	13 039	41 728			13 039
Cash/cash equivalents at month/year end:		8 665 025	401 241	–		132 075	487 822			#REF!

DC21 Ugu - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Service charges - Water	5 116	The revenue is generated from water sales and the actual figure is favorable, water consumption recorded on actual readings has im	
	Service charges - Waste Water Management	2 754	The revenue is generated from sanitation sales and the actual figure is favourable, water consumption recorded on actual readings h	
	Service charges - Waste management	–		
	Sale of Goods and Rendering of Services	1 422	This was not Budgetted for and will be catered for during the Adjustments Budget process	
	Agency services	–		
	Interest	–		
	Interest earned from Receivables	14 568	The debt book is increasing month on month hence the high value of interest being raised.	
	Interest from Current and Non Current Assets	410	The increase in Interest earned is as a result of some transactions that are processed in this votes which relates to other revenue tha	
	Dividends	–		
	Rent on Land	–		
	Rental from Fixed Assets	(263)	The actual for Rental of facilities is expected to increase towards the end of the second quarter.	
	Licence and permits	–		
	Operational Revenue	(3 045)	The revenue recognised is generated on ad hoc basis as per the requests that are received in a particular month. For the first quarter	
	Non-Exchange Revenue	–		
	Property rates	–		
	Surcharges and Taxes	–		
	Fines, penalties and forfeits	–		
	Licence and permits	–		
	Transfers and subsidies - Operational	98 597	The municipality has received the second trench of it biggest grant Equitable Share in December 2023, which will be utilised in the thi	
2	Expenditure By Type			
	Employee related costs	81 432	The variance is as a result of the municipality's back pay of reinstated Staff, Overtime payable to essential services Staff, Acting Allov	
	Remuneration of councillors	1 142	The initial application for increases which aligned with our approvals was not approved. Then subsequently it was approved after the	
	Bulk purchases - electricity	–		
	Inventory consumed	13 702		
	Debt impairment	(4)	The variance is less than 5% and in line with the year to date budget	
	Depreciation and amortisation	(434)	The actual amount is lower owing to reassessed useful lives as at year end thus leading to a favorable variance. As at 30 December	
	Interest	4 663	The variance is as a result of Fruitless and wasteful expenditure as a result of unpaid invoices within the regulated period of 30 days	
	Contracted services	32 023	The municipality is introducing the cost containment measures which will slow down the spending trend in the last six months of the f	
	Transfers and subsidies	(4 000)	The invoices for this financial year are not yet received, from the Entity by our Creditors Section.	
	Irrecoverable debts written off	1 354	will be catered for in the adjustments budget	
	Operational costs	56 971	This is owing to the increased electricity bill which was not commensurate to the year-to-date projections. The other portion of the var	
	Losses on Disposal of Assets	–		
	Other Losses	26	The expenditure relates to Inventory Gains and losses that were posted during Stock Count process, this will be budgeted for in the A	
3	Capital Expenditure			
	Finance and administration	14 903	Internally funded Capital Project are not budgeted for, this will be rectified in the Adjustments Budget and the expenditure relates to th	
	Water management	(67 111)	The Expenditure will increase in the third quarter as we have reiceved the R45m in December 2023	
	Waste water management	6 074	The Expenditure will increase in the third quarter as we have reiceved the R45m in December 2023	
4	Financial Position			
	Total current assets			
	Total non current assets			
	Total current liabilities			
	Total non current liabilities			
	Accumulated surplus/(deficit)			
5	Cash Flow			
	Receipts			
	Property rates	–		
	Service charges	25 692	The municipality has embarked in a programme of collecting / recovery of old debt and has outsource such to a panel of Debt Collect	
	Other revenue	(120)	The municipality has embarked in a programme of collecting / recovery of old debt and has outsource such to a panel of Debt Collect	
	Transfers and Subsidies - Operational	102 099		
	Transfers and Subsidies - Capital	81 503		
	Interest	(2 943)		
	Dividends	–		
	Payments	–		
	Suppliers and employees	97 842		
	Interest	(178)		
	Transfers and Subsidies	(3 300)		
	NET CASH FROM/(USED) OPERATING ACTI	(111 867)		
		–		
	CASH FLOWS FROM INVESTING ACTIVITIE	–		
	Receipts	–		
	Proceeds on disposal of PPE	–		
		–		
	Decrease (increase) in non-current receivables	–		
	Decrease (increase) in non-current investment	–		
	Payments	–		
	Capital assets	438 925		
	NET CASH FROM/(USED) INVESTING ACTIVI	438 925		
		–		
	CASH FLOWS FROM FINANCING ACTIVITIE	–		
	Receipts	–		
	Short term loans	–		
	Borrowing long term/refinancing	–		
	Increase (decrease) in consumer deposits	–		
	Payments	–		
	Repayment of borrowing	–		
	NET CASH FROM/(USED) FINANCING ACTIV	–		
	NET INCREASE/ (DECREASE) IN CASH HELD			
	Cash/cash equivalents at beginning:			
	Cash/cash equivalents at month/year end:			
6	Measurable performance			
7	Municipal Entities			

DC21 Ugu - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Service charges - Water	5 116	is favorable, water consumption recorded on actual readings has	
	Service charges - Waste Water Management	2 754	figure is favourable. water consumption recorded on actual	
	Service charges - Waste management	–		
	Sale of Goods and Rendering of Services	1 422	Adjustments Budget process	
	Agency services	–		
	Interest	–		
	Interest earned from Receivables	14 568	value of interest being raised.	
	Interest from Current and Non Current Assets	410	transactions that are processed in this votes which relates to	
	Dividends	–		
	Rent on Land	–		
	Rental from Fixed Assets	(263)	the end of the second quarter.	
	Licence and permits	–		
	Operational Revenue	(3 045)	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	98 597	grant Equitable Share in December 2023, which will be utilised in	
2	**Expenditure By Type**			
	Employee related costs	81 432	reinstated Staff, Overtime payable to essential services Staff,	
	Remuneration of councillors	1 142	approvals was not approved. Then subsequently it was approved	
	Bulk purchases - electricity	–		
	Inventory consumed	13 702		
	Debt impairment	(4)	budget	
	Depreciation and amortisation	(434)	year end thus leading to a favorable variance. As at 30	
	Interest	4 663	as a result of unpaid invoices within the regulated period of 30	
	Contracted services	32 023	which will slow down the spending trend in the last six months of	
	Transfers and subsidies	(4 000)	Entity by our Creditors Section	
	Irrecoverable debts written off	1 354	will be catered for in the adjustments budget	
	Operational costs	56 971	commensurate to the year-to-date projections. The other portion	
	Losses on Disposal of Assets	–		
	Other Losses	26	posted during Stock Count process, this will be budgeted for in	
3	**Capital Expenditure**			
	Finance and administration	14 903	rectified in the Adjustments Budget and the expenditure relates to	
	Water management	(67 111)	reiceved the R45m in December 2023	
	Waste water management	6 074	reiceved the R45m in December 2023	
4	**Financial Position**			
	Total current assets			
	Total non current assets			
	Total current liabilities			
	Total non current liabilities			
	Accumulated surplus/(deficit)			
5	**Cash Flow**			
	Receipts			
	Property rates	–		
	Service charges	25 692	recovery of old debt and has outsource such to a panel of Debt	
	Other revenue	(120)	recovery of old debt and has outsource such to a panel of Debt	
	Transfers and Subsidies - Operational	102 099		
	Transfers and Subsidies - Capital	81 503		
	Interest	(2 943)		
	Dividends	–		
	Payments	–		
	Suppliers and employees	97 842		
	Interest	(178)		
	Transfers and Subsidies	(3 300)		
	NET CASH FROM/(USED) OPERATING ACTI	(111 867)		
		–		
	CASH FLOWS FROM INVESTING ACTIVITIE	–		
	Receipts	–		
	Proceeds on disposal of PPE	–		
		–		
	Decrease (increase) in non-current receivables	–		
	Decrease (increase) in non-current investment	–		
	Payments	–		
	Capital assets	438 925		
	NET CASH FROM/(USED) INVESTING ACTIVI	438 925		
		–		
	CASH FLOWS FROM FINANCING ACTIVITIE	–		
	Receipts	–		
	Short term loans	–		
	Borrowing long term/refinancing	–		
	Increase (decrease) in consumer deposits	–		
	Payments	–		
	Repayment of borrowing	–		
	NET CASH FROM/(USED) FINANCING ACTIV	–		
	NET INCREASE/ (DECREASE) IN CASH HELD			
	Cash/cash equivalents at beginning:			
	Cash/cash equivalents at month/year end:			
6	Measurable performance			
7	Municipal Entities			

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,5%	20,5%	0,0%	1,1%	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%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		26,3%	27,5%	0,0%	21,2%	27,5%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	34,6%	115,4%	0,0%	49,8%	115,4%
Liquidity Ratio	Monetary Assets/Current Liabilities		1,2%	76,8%	0,0%	9,1%	76,8%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		18,8%	0,0%	0,0%	0,0%	0,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		41,4%	31,8%	0,0%	37,5%	31,8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		8,1%	5,8%	0,0%	4,3%	5,8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19,5%	17,6%	0,0%	1,1%	1,4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

DC21 Ugu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description R thousands	NT Code	Budget Year 2023/24 0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source	#REF!												
Trade and Other Receivables from Exchange Transactions - Water	1200	46 942	39 560	40 203	30 035	27 843	31 758	136 631	761 728	1 114 700	987 996	–	–
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	9 937	5 677	5 318	4 567	4 088	4 512	18 873	104 546	157 516	136 586	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	(0)	–	–	–	–	–	–	1 972	1 972	1 972	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(2 501)	(1 240)	(640)	(560)	1 801	(462)	(2 129)	3 653	(2 080)	2 302	–	–
Total By Income Source	**2000**	**54 378**	**43 996**	**44 878**	**34 042**	**33 732**	**35 808**	**153 375**	**871 899**	**1 272 108**	**1 128 855**	**–**	**–**
2022/23 - totals only		44 213	32 176	35 070	28 862	28 715	28 455	145 558	786 869	1 129 919	**1 018 460**	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	4 173	1 554	4 652	1 025	794	678	2 934	5 914	21 723	11 345	–	–
Commercial	2300	13 484	8 530	8 986	8 047	5 281	9 211	23 238	113 108	189 885	158 884	–	–
Households	2400	36 734	33 954	31 278	24 989	27 767	25 929	127 371	752 909	1 060 932	958 966	–	–
Other	2500	(12)	(42)	(38)	(19)	(110)	(10)	(169)	(33)	(432)	(340)	–	–
Total By Customer Group	**2600**	**54 378**	**43 996**	**44 878**	**34 042**	**33 732**	**35 808**	**153 375**	**871 899**	**1 272 108**	**1 128 855**	**–**	**–**

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description R thousands	NT Code	Budget Year 2023/24								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	17 217	29 061	13 714	–	8 373	10 444	29 317	131 025	239 150
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	30 637	8 779	1 025	897	2 037	2 688	94 235	58 064	198 362
Auditor General	0800	–	832	–	–	–	–	21	–	853
Other	0900	1 391	1 969	2 317	4 234	2 156	–	9 322	44 300	65 691
Total By Customer Type	**1000**	**49 245**	**40 642**	**17 056**	**5 131**	**12 566**	**13 132**	**132 896**	**233 389**	**504 057**

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
Municipality									
FNB	74761972882		CAPITAL INT ACC-8.89%						
FNB CALL	62228266335		CAPITAL INT -						
NEDBANK	7648552728		CAPITAL INT ACC-9%						
STANDARD MIG CALL	058905324-041		MIG CALL STD INT-4.80%						
STANDARD	058905324-045		CAPITAL INT-9.20%						
ABSA INVEST	2081188843 + 2081187889		CAPITAL INT-9.53%						
STD CALL	058905324-042		CAPITAL INT-9.20%						
GENERAL ACCOUNT	053299787		INTEREST-4.8%						
Municipality sub-total									
Entities									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	2								

DC21 Ugu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		593 992	753 907	–	210 028	477 188	376 953	120 804	32,0%	753 907
Local Government Equitable Share		585 130	630 083	–	210 028	472 563	315 042	157 521	50,0%	630 083
Integrated National Electrification Programme Grant		–	–	–	–	–	–			–
Expanded Public Works Programme Integrated Grant		3 319	3 819	–	–	2 675	1 910			3 819
Local Government Financial Management Grant		1 950	1 950	–	–	1 950	975			1 950
Public Transport Network Grant		–	–	–	–	–	–			–
Municipal Disaster Relief Grant	3	–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		–	70 541	–	–	–	35 270	(35 270)	-100,0%	70 541
Infrastructure Skills Development Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant		2 848	2 895	–	–	–	1 448	(1 448)	-100,0%	2 895
Electricity Demand Side Management		–	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–			–
Municipal Disaster Response Grant		745	–	–	–	–	–			–
Municipal Disaster Recovery Grant		–	44 618	–	–	–	22 309			44 618
Municipal Emergency Housing Grant		–	–	–	–	–	–			–
	3	–	–	–	–	–	–	–		–
Other transfers/grants [insert description]		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
		–	–	–	–	–	–	–		–
	4	–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
		–	–	–	–	–	–	–		–
	4	–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–	–		–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–			–
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–			–
Total Operating Transfers and Grants	5	593 992	753 907	–	210 028	477 188	376 953	120 804	32,0%	753 907
Capital Transfers and Grants										
National Government:		752 898	454 994	–	45 000	309 000	227 497	–		454 994
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Expanded Public Works Programme Integrated Grant		–	–	–	–	–	–			–
Local Government Financial Management Grant		–	–	–	–	–	–			–
Public Transport Network Grant		–	–	–	–	–	–			–
Municipal Disaster Relief Grant		–	–	–	–	–	–			–
Municipal Infrastructure Grant		532 898	219 838	–	45 000	249 000	109 919			219 838
Infrastructure Skills Development Grant		–	–	–	–	–	–			–
Water Services Infrastructure Grant		220 000	150 000	–	–	60 000	75 000			150 000
Rural Road Asset Management Systems Grant		–	–	–	–	–	–			–
Electricity Demand Side Management		–	–	–	–	–	–			–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–			–
Municipal Disaster Response Grant		–	–	–	–	–	–			–
Municipal Disaster Recovery Grant		–	85 156	–	–	–	42 578			85 156
Municipal Emergency Housing Grant		–	–	–	–	–	–	–		–
0		–	–	–	–	–	–	–		–
Other capital transfers *[insert description]*		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–			–
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	752 898	454 994	–	45 000	309 000	227 497	–		454 994
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1 346 890	1 208 901	–	255 028	786 188	604 451	120 804	20,0%	1 208 901

DC21 Ugu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		290 884	123 824	–	31 465	159 351	61 912	–		123 824
Local Government Equitable Share		–	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		–	–	–	–	–	–			–
Expanded Public Works Programme Integrated Grant		3 319	3 819	–	435	1 899	1 910			3 819
Local Government Financial Management Grant		1 950	1 950	–	489	956	975			1 950
Public Transport Network Grant		–	–	–	–	–	–			–
Municipal Disaster Relief Grant		–	–	–	–	–	–			–
Municipal Infrastructure Grant		277 374	70 541	–	30 541	156 496	35 270			70 541
Infrastructure Skills Development Grant		–	–	–	–	–	–			–
Water Services Infrastructure Grant		–	–	–	–	–	–			–
Rural Road Asset Management Systems Grant		5 496	2 895	–	–	–	1 448			2 895
Electricity Demand Side Management		–	–	–	–	–	–			–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–			–
Municipal Disaster Response Grant		745	–	–	–	–	–			–
Municipal Disaster Recovery Grant		2 000	44 619	–	–	–	22 309			44 619
Municipal Emergency Housing Grant		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
Other transfers/grants [insert description]		–	–	–	–	–	–			–
Other transfers and grants [insert description]		–	–	–	–	–	–			–
Provincial Government:		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
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		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		290 884	123 824	–	31 465	159 351	61 912	–		123 824
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Expanded Public Works Programme Integrated Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant		–	–	–	–	–	–	–		–
Public Transport Network Grant		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		–	–	–	–	–	–	–		–
Infrastructure Skills Development Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–		–
Electricity Demand Side Management		–	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–		–
Municipal Disaster Response Grant		–	–	–	–	–	–	–		–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–		–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other capital transfers [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		–	–	–	–	–	–	–		–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		290 884	123 824	–	31 465	159 351	61 912	–		123 824

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration R thousands	Ref	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		9 796	8 058	–	801	5 198	4 029	1 169	29%	3 058
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	416	–	–	–	[illegible]	(208)	-100%	416
Cellphone Allowance		–	742	–	4	[illegible]	[illegible]	(349)	-94%	742
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 081	2 192	–	[illegible]	[illegible]	[illegible]	531	48%	2 192
Sub Total - Councillors		11 878	11 409	–	[illegible]	[illegible]	[illegible]	1 142	20%	11 409
% increase	4		-3,9%							-3,9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	5 162	–	11	59	2 581	(2 523)	-98%	5 162
Pension and UIF Contributions		–	–	–	2	9	–	9	#DIV/0!	–
Medical Aid Contributions		–	65	–	[illegible]	8	33	(24)	-74%	65
Overtime		–	–	–	–	5	–	5	#DIV/0!	–
Performance Bonus		–	–	–	–	108	-	108	#DIV/0!	–
Motor Vehicle Allowance		[illegible]	1 713	–	–	–	857	(857)	-100%	1 713
Cellphone Allowance		–	148	–	–	–	74	(74)	-100%	148
Housing Allowances		–	494	–	–	–	247	(247)	-100%	494
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		[illegible]	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–			–
Scarcity		–	–	–	–	–	–			–
Acting and post related allowance		–	–	–	[illegible]	[illegible]	–			–
In kind benefits		–	–	–	–	–	–			–
Sub Total - Senior Managers of Municipality		560	7 583	–	17	[illegible]	3 791	(3 592)	-95%	7 583
% increase	4		1255,0%							1255,0%
Other Municipal Staff										
Basic Salaries and Wages		314 561	287 634	–	26 583	180 612	143 817	36 995	26%	287 634
Pension and UIF Contributions		49 598	43 309	–	4 870	27 827	21 655	6 173	29%	43 309
Medical Aid Contributions		18 782	20 372	–	1 799	10 819	10 186	633	6%	20 372
Overtime		49 907	7 532	–	4 103	26 818	3 766	23 052	612%	7 532
Performance Bonus		-	1 027	–	–	–	513	(513)	-100%	1 027
Motor Vehicle Allowance		9 973	8 646	–	958	5 716	4 323	1 392	32%	8 646
Cellphone Allowance		2 925	3 047	–	273	1 617	1 524	93	6%	3 047
Housing Allowances		1 550	1 760	–	122	733	380	(146)	-17%	1 760
Other benefits and allowances		26 519	9 522	–	1 110	23 086	4 761	18 325	385%	9 522
Payments in lieu of leave		6 292	2 013	–	1 300	4 095	1 006	3 089	307%	2 013
Long service awards		[illegible]	2 403	–	313	2 703	1 201	1 502	125%	2 403
Post-retirement benefit obligations	2	[illegible]	–	–	–	–	-	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	-	-	–	–		–
Acting and post related allowance		[illegible]	[illegible]	–	282	[illegible]	[illegible]	(5 572)	-74%	[illegible]
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		[illegible]	402 264	–	41 512	286 156	201 132	[illegible]	[illegible]	402 264
% increase	4		-18,6%							-18,6%
Total Parent Municipality		[illegible]	421 255	–	42 614	293 201	210 629	[illegible]	[illegible]	421 255
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	-		–
Pension and UIF Contributions		–	–	–	–	–	–	-		–
Medical Aid Contributions		–	–	–	–	–	–	-		–
Overtime		–	–	–	–	–	–	-		–
Performance Bonus		–	–	–	–	–	–	-		–
Motor Vehicle Allowance		–	–	–	–	–	–	-		–
Cellphone Allowance		–	–	–	–	–	–	-		–
Housing Allowances		–	–	–	–	–	–	-		–
Other benefits and allowances		–	–	–	–	–	–	-		–
Board Fees	5	–	–	–	–	–	–	-		–
Payments in lieu of leave		–	–	–	–	–	–	-		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–			–
Scarcity		–	–	–	–	–	–			–
Acting and post related allowance		–	–	–	–	–	–			–
In kind benefits		–	–	–	–	–	–			–
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	2									
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		506 329	421 255	–	42 614	293 201	210 628	82 574	39%	421 255
% increase	4		-16,8%							-16,8%
TOTAL MANAGERS AND STAFF		494 451	409 846	–	41 529	286 355	204 923	81 432	40%	409 846

DC21 Ugu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash Receipts By Source																
Property rates		-	-	-	-	-	-	-	-	-	-	-		-	-	-
Service charges - Electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water revenue		18 683	27 907	26 428	25 593	24 772	22 412	20 017	20 017	20 017	20 017	20 017	(5 675)	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	6 244	6 244	6 244	6 244	74 930	79 426	83 921
Service charges - Waste Mangement							-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		65	165	89	103	90	58	217	217	217	217	217	907	2 603	2 759	2 915
Interest earned - external investments		330	862	944	178	542	4	967	967	967	967	967	3 910	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			3 220	211 228	63 034	63 034	63 034	63 034	63 034	(38 651)	756 407	752 677	797 051
Other revenue		13 865	25 889	114	9 732	2 335	9 057	10 000	10 000	10 000	10 000	10 000	9 008	120 000	127 200	134 400
Cash Receipts by Source		**301 723**	**63 973**	**33 819**	**41 850**	**37 203**	**249 043**	**100 479**	**100 479**	**100 479**	**100 479**	**100 479**	**(29 073)**	**1 205 751**	**1 228 981**	**1 300 316**
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		155 000				105 000	45 000	37 916	37 916	37 916	37 916	37 916	(43 587)	454 994	318 064	331 235
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-		-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		**456 723**	**63 973**	**33 819**	**41 850**	**146 203**	**294 043**	**138 395**	**138 395**	**138 395**	**138 395**	**138 395**	**(72 660)**	**1 660 745**	**1 547 045**	**1 631 551**
Cash Payments by Type																
Employee related costs		48 271	54 847	41 987	41 231	38 823	41 529	-	-	-	-	-	143 158	409 846	391 293	373 720
Remuneration of councillors		1 052	1 039	1 029	1 564	1 079	1 085	-	-	-	-	-	4 562	11 409	10 838	10 296
Interest		673	1 291			436	163	-	-	-	-	-	4 660	7 222	3 938	3 741
Bulk purchases - Electricity							-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory		25 089	16 176	6 266	2 500	14 000	18 900	-	-	-	-	-	(37 264)	45 668	64 167	79 991
Contracted services		38 405	18 891	18 798	14 846	5 000	52 033	-	-	-	-	-	11 236	159 209	160 266	161 516
Transfers and subsidies - other municipalities							-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	500			200	-	-	-	-	-	-	7 300	8 000	7 600	7 220
Other expenditure		130 863	8 373	12 963	25 841	44 875	8 563	-	-	-	-	-	(104 274)	127 203	120 869	114 851
Cash Payments by Type		**244 353**	**101 117**	**81 043**	**85 981**	**104 413**	**122 272**	**-**	**-**	**-**	**-**	**-**	**29 379**	**768 558**	**758 970**	**751 336**
Other Cash Flows/Payments by Type																
Capital assets		2 101	31 074	49 865	-	38 202	57 148	-	-	-	-	-	342 679	521 069	552 188	583 344
Repayment of borrowing		-	-	-		-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		**246 454**	**132 191**	**130 908**	**85 981**	**142 614**	**179 421**	**-**	**-**	**-**	**-**	**-**	**372 057**	**1 289 627**	**1 311 159**	**1 334 679**
NET INCREASE/(DECREASE) IN CASH HELD		**210 269**	**(68 218)**	**(97 089)**	**(44 132)**	**3 589**	**114 622**	**138 395**	**138 395**	**138 395**	**138 395**	**138 395**	**(444 717)**	**371 118**	**235 887**	**296 872**
Cash/cash equivalents at the month/year beginning:		13 034	223 303	155 085	57 996	13 864	17 453	132 075	270 470	408 866	547 261	685 656	824 052	13 034	384 152	620 039
Cash/cash equivalents at the month/year end:		223 303	155 085	57 996	13 864	17 453	132 075	270 470	408 866	547 261	685 656	824 052	379 334	384 152	620 039	916 910

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

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

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

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

DC21 Ugu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	702 171	37 916	–	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	–	45 339	129 357	151 664	22 307	14,7%	28%
November	702 171	37 916	–	20 696	150 053	189 580	39 527	20,8%	33%
December	702 171	37 916	–	31 309	181 362	227 496	46 134	20,3%	40%
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	–		
Total Capital expenditure	**8 426 057**	**454 992**	**–**	**181 362**					

DC21 [illegible] - [illegible] Table SC13a Monthly Budget Statement - [illegible] expenditure on new assets by asset class - M06 December

Description	Ref	[illegible] Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
[illegible]										
[illegible]										
Infrastructure		[illegible]	[illegible]	–	[illegible] 433	[illegible]	[illegible] 352	21 487	[illegible]	[illegible]
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	–	8 540	41 045	76 112	35 066	46,1%	[illegible]
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		121 779	–	–	–	–	–	–		–
Reservoirs		1 000	–	–	–	–	–	–		–
Pump Stations		2 256	–	–	–	–	–	–		–
Water Treatment Works		62 368	54 117	–	[illegible]	16 542	27 058	10 516	[illegible]	54 117
Bulk Mains		59 409	–	–	–	3 897	–	(3 897)	#DIV/0!	–
Distribution		28 021	[illegible]	–	[illegible]	[illegible]	49 053	28 248	[illegible]	[illegible]
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		230 781	[illegible]	–	11 893	54 809	41 240	(13 569)	-32,9%	82 480
Pump Station		11 351	–	–	–	–	–	–		–
Reticulation		15 485	44 000	–	[illegible]	[illegible]	[illegible]	(12 863)	[illegible]	44 000
Waste Water Treatment Works		203 805	38 480	–	[illegible]	[illegible]	[illegible]	(706)	-3,7%	[illegible]
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		[illegible]	–	–	–	–	–	–		–
Data Centres		[illegible]	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Parks		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		[illegible]	–	–	–	[illegible]	–	[illegible]	#DIV/0!	–
Operational Buildings		[illegible]	–	–	–	[illegible]	–	(4 526)	#DIV/0!	–
Municipal Offices		[illegible]	–	–	–	[illegible]	–	(4 526)	#DIV/0!	–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		[illegible]	–	–	–	–	–	–		–
Staff Housing		[illegible]	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		[illegible]	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		[illegible]	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		[illegible]	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		[illegible]	–	–	[illegible]	[illegible]	–	[illegible]	#DIV/0!	–
Computer Equipment		[illegible]	–	–	[illegible]	[illegible]	–	(727)	#DIV/0!	–
Furniture and Office Equipment		4 883	–	–	–	[illegible]	–	[illegible]	#DIV/0!	–
Furniture and Office Equipment		4 883	–	–	–	[illegible]	–	(4)	#DIV/0!	–
Machinery and Equipment		[illegible]	–	–	–	[illegible]	–	[illegible]	#DIV/0!	–
Machinery and Equipment		[illegible]	–	–	–	[illegible]	–	(374)	#DIV/0!	–
Transport Assets		[illegible]	–	–	[illegible]	[illegible]	–	[illegible]	#DIV/0!	–
Transport Assets		[illegible]	–	–	[illegible]	[illegible]	–	(8 567)	#DIV/0!	–
Land		38 315	–	–	–	–	–	–		–
Land		38 315	–	–	–	–	–	–		–
Zoo's, [illegible]		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
[illegible]		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
[illegible] and Protection		–	–	–	–	–	–	–		–
Zoological plants and [illegible]		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
[illegible]		–	–	–	–	–	–	–		–
[illegible] on new assets		[illegible]	[illegible]	–	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

DC21 Ugu - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December

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

Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		8 061	–	–	–	979	–	(979)	#DIV/0!	–
Revenue Generating		8 061	–	–	–	979	–	(979)	#DIV/0!	–
Improved Property		[illegible]	–	–	–	[illegible]	–	(979)	#DIV/0!	–
Unimproved Property		[illegible]	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		[illegible]	–	–	–	–	–	–		–
Operational Buildings		[illegible]	–	–	–	–	–	–		–
Municipal Offices		[illegible]	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		[illegible]	–	–	–	–	–	–		–
Servitudes		[illegible]	–	–	–	–	–	–		–
Licences and Rights		[illegible]	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		14 684	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		[illegible]	–	–	–	–	–	–		–
Furniture and Office Equipment		[illegible]	–	–	–	–	–	–		–
Machinery and Equipment		17 519	–	–	–	–	–	–		–
Machinery and Equipment		[illegible]	–	–	–	–	–	–		–
Transport Assets		[illegible]	–	–	–	–	–	–		–
Transport Assets		[illegible]	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	7 369 197	–	–	–	979	–	[illegible]	#DIV/0!	–

References

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

check balance	471 778 786				484	

DC21 Ugu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

Description	Ref	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		[illegible]	[illegible]	–	15 277	[illegible]	[illegible]	7 679	23,4%	[illegible]
Roads Infrastructure		[illegible]	[illegible]	–	23	[illegible]	[illegible]	3 247	77,7%	[illegible]
Roads		[illegible]	[illegible]	–	[illegible]	[illegible]	[illegible]	2 822	75,2%	[illegible]
Road Structures		–	[illegible]	–	–	–	[illegible]	425	100,0%	[illegible]
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		[illegible]	[illegible]	–	1	[illegible]	[illegible]	1 528	50,5%	[illegible]
Power Plants		–	[illegible]	–	–	–	[illegible]	200	100,0%	[illegible]
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		1 001	5 650	–	1	1 497	2 625	1 328	47,0%	[illegible]
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		[illegible]	[illegible]	–	[illegible]	21 995	[illegible]	2 528	10,3%	49 046
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		4 193	1 332	–	–	142	666	524	78,7%	1 332
Pump Stations		1 614	925	–	–	33	462	430	93,0%	925
Water Treatment Works		37 081	2 625	–	–	109	1 313	1 203	91,7%	2 625
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		10 239	35 663	–	[illegible]	[illegible]	17 632	(1 155)	-6,5%	[illegible]
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		896	8 500	–	[illegible]	[illegible]	4 250	1 526	35,9%	[illegible]
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		[illegible]	2 300	–	[illegible]	[illegible]	1 150	377	32,8%	[illegible]
Pump Station		–	2 300	–	–	–	1 150	1 150	100,0%	[illegible]
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	[illegible]	–	(0)	#DIV/0!	–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		[illegible]	–	–	[illegible]	[illegible]	–	(773)	#DIV/0!	–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		[illegible]	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		[illegible]	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	92	500	–	–	–	250	250	100,0%	500
Revenue Generating	92	500	–	–	–	250	250	100,0%	500
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	[illegible]	[illegible]	–	–	–	[illegible]	250	100,0%	[illegible]
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	[illegible]	[illegible]	–	[illegible]	[illegible]	[illegible]	921	72,2%	2 550
Operational Buildings	[illegible]	[illegible]	–	[illegible]	[illegible]	[illegible]	921	72,2%	2 550
Municipal Offices	[illegible]	[illegible]	–	[illegible]	[illegible]	[illegible]	921	72,2%	[illegible]
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	1 300	3 288	–	[illegible]	1 079	1 644	565	34,4%	3 288
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	[illegible]	[illegible]	–	60	[illegible]	[illegible]	565	34,4%	[illegible]
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	1 300	3 288	–	[illegible]	[illegible]	[illegible]	565	34,4%	[illegible]
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–
Computer Equipment	–	[illegible]	–	[illegible]	[illegible]	[illegible]	142	88,8%	[illegible]
Computer Equipment	–	[illegible]	–	[illegible]	[illegible]	[illegible]	142	88,8%	[illegible]
Furniture and Office Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	–	–	–	–	–	–	–		–
Machinery and Equipment	753	[illegible]	–	[illegible]	[illegible]	[illegible]	834	75,7%	2 202
Machinery and Equipment	[illegible]	[illegible]	–	[illegible]	[illegible]	[illegible]	834	75,7%	[illegible]
Transport Assets	19 736	–	–	[illegible]	[illegible]	–	[illegible]	#DIV/0!	–
Transport Assets	[illegible]	–	–	[illegible]	[illegible]	–	(5 629)	#DIV/0!	–
Land	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Living resources	–	–	–	–	–	–	–		–
Mature	–	–	–	–	–	–	–		–
Policing and Protection	–	–	–	–	–	–	–		–
Zoological plants and animals	–	–	–	–	–	–	–		–
Immature	–	–	–	–	–	–	–		–
Policing and Protection	–	–	–	–	–	–	–		–
Zoological plants and animals	–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	97 100	[illegible]	–	[illegible]	[illegible]	[illegible]	4 762	[illegible]	[illegible]
A4 RME	97 099 559	74 615 196	-	16 810 444	32 545 160	37 307 604	-4 762 444		74 615 196
Balance Check	–	–	–	–	–	–	9 526		–

Repairs and Maintenance by Expenditure Item	8									
Employee related costs		–	–	–	–	–	–	–		–
Inventory Consumed (Project Maintenance)		615	70	–	18	38	35	3		70
Contracted Services		94 366	71 765	–	16 793	31 611	35 883	(4 272)		71 765
Operational Costs		2 119	2 780	–	–	896	1 390	(494)		2 780
Total Repairs and Maintenance Expenditure	9	97 100	74 615	–	16 810	32 545	37 308	(4 762)	0,0%	74 615

DC21 Ugu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		206 786	85 615	–	17 388	102 216	42 807	(59 409)	-138,8%	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		[illegible]	54 290	–	17 388	102 216	[illegible]	(75 071)	-276,6%	54 290
Dams and Weirs		–	3 000	–	–	–	[illegible]	1 500	100,0%	3 000
Boreholes		–	600	–	–	–	300	300	100,0%	600
Reservoirs		–	9 000	–	–	–	4 500	4 500	100,0%	9 000
Pump Stations		–	12 000	–	–	–	6 000	6 000	100,0%	12 000
Water Treatment Works		–	16 000	–	–	–	8 000	8 000	100,0%	16 000
Bulk Mains		–	4 690	–	–	–	2 345	2 345	100,0%	4 690
Distribution		[illegible]	–	–	17 388	102 216	–	(102 216)	#DIV/0!	–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	9 000	–	–	–	[illegible]	4 500	100,0%	9 000
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	31 325	–	–	–	[illegible]	15 663	100,0%	[illegible]
Pump Station		–	14 000	–	–	–	[illegible]	7 000	100,0%	14 000
Reticulation		–	5 325	–	–	–	[illegible]	2 663	100,0%	5 325
Waste Water Treatment Works		–	12 000	–	–	–	[illegible]	6 000	100,0%	12 000
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		9 644	[illegible]	–	986	5 743	[illegible]	31 957	84,8%	[illegible]
Operational Buildings		9 644	[illegible]	–	[illegible]	5 743	[illegible]	31 957	84,8%	[illegible]
Municipal Offices		[illegible]	[illegible]	–	[illegible]	5 743	[illegible]	31 957	84,8%	[illegible]
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		2 461	100	–	254	1 608	50	[illegible]	-3115,2%	100
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		[illegible]	100	–	254	1 608	50	(1 558)	-3115,2%	100
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		[illegible]	[illegible]	–	[illegible]	[illegible]	[illegible]	(1 558)	-3115,2%	100
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	4 000	–	–	–	[illegible]	2 000	100,0%	[illegible]
Computer Equipment		–	4 000	–	–	–	[illegible]	2 000	100,0%	[illegible]
Furniture and Office Equipment		–	[illegible]	–	–	–	[illegible]	25 403	100,0%	[illegible]
Furniture and Office Equipment		–	[illegible]	–	–	–	[illegible]	25 403	100,0%	[illegible]
Machinery and Equipment		–	[illegible]	–	–	–	40	40	100,0%	[illegible]
Machinery and Equipment		–	[illegible]	–	–	–	[illegible]	40	100,0%	[illegible]
Transport Assets		–	4 000	–	–	–	2 000	2 000	100,0%	[illegible]
Transport Assets		–	4 000	–	–	–	[illegible]	2 000	100,0%	[illegible]
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Depreciation	1	[illegible]	[illegible]	–	18 627	109 566	[illegible]	434	[illegible]	[illegible]

A4 Depn	225 788 211	220 000 000	-	18 627 393	109 566 374	109 999 998	-433 624		220 000 000
Balance Check	(6 697)	–	–	–	–	–	567		–

DC21 Ugu - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		338 452	220 289	–	1 911	70 231	110 145	39 914	36,2%	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		322 320	191 288	–	1 911	64 592	95 644	31 051	32,5%	191 288
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		11 713	22 900	–	–	4 725	11 450	6 725	58,7%	22 900
Reservoirs		10 399	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		189 010	13 618	–	1 911	6 039	6 809	770	11,3%	13 618
Distribution		88 162	154 770	–	–	53 829	77 385	23 556	30,4%	154 770
Distribution Points		10 862	–	–	–	–	–	–		–
PRV Stations		12 174	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		8 605	29 002	–	–	5 639	14 501	8 862	61,1%	29 002
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		8 605	29 002	–	–	5 639	14 501	8 862	61,1%	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		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–

Galleries		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Libraries		-	-	-	-	-	-	-		-
Cemeteries/Crematoria		-	-	-	-	-	-	-		-
Police		-	-	-	-	-	-	-		-
Purls		-	-	-	-	-	-	-		-
Public Open Space		-	-	-	-	-	-	-		-
Nature Reserves		-	-	-	-	-	-	-		-
Public Ablution Facilities		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Stalls		-	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Airports		-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
Historic Buildings		-	-	-	-	-	-	-		-
Works of Art		-	-	-	-	-	-	-		-
Conservation Areas		-	-	-	-	-	-	-		-
Other Heritage		-	-	-	-	-	-	-		-
Investment properties		140	-	-	-	-	-	-		-
Revenue Generating		140	-	-	-	-	-	-		-
Improved Property		140	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Other assets		542	-	-	-	0	-	(0)	#DIV/0!	-
Operational Buildings		542	-	-	-	0	-	(0)	#DIV/0!	-
Municipal Offices		0	-	-	-	-	-	-		-
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		-	-	-	-	-	-	-		-
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		542	-	-	-	0	-	(0)	#DIV/0!	-
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		-	-	-	-	-	-	-		-
Load Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
Computer Equipment		84 228	-	-	-	-	-	-		-
Computer Equipment		84 228	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		39 579	-	-	-	-	-	-		-
Machinery and Equipment		39 579	-	-	-	-	-	-		-
Transport Assets		940	-	-	-	-	-	-		-
Transport Assets		940	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing assets	1	463 881	220 289	-	1 911	70 231	110 145	39 913	36.3%	220 289

References

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

check balance	471 778 786	-	-	-	484	-		-

Ugu District Municipality

Quality Certificate

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

(name of municipality),hereby certify that-

(mark as appropriate)

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

for the month of **December** 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 15/01/2024.