



# UGU DISTRICT MUNICIPALITY

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## **CONSOLIDATED BUDGET IMPLEMENTATION REPORTS IN TERMS OF S11; S52 AND S71 OF THE MFMA FOR THE PERIOD ENDED 31 MARCH 2022**

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 2021/22 Budget of the Ugu District Municipality for the period ending 31 March 2022 in line with the statutory requirements of S71 of the Municipal Finance Management Act (Act 56, 2003).

## **2. AUTHORITY**

Mayor

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

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

## **4. BACKGROUND**

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

## **5. EXECUTIVE SUMMARY**

The monthly budget statement in terms of section 71 of the Municipal Finance Management Act for the period ended 31 March 2022 is detailed below. The monthly budget statement is divided into the following:

- 5.1 Monthly Budget Statement Summary
- 5.2 Statement of Financial Performance
- 5.3 Revenue By source
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- 5.5 Debtors Age Analysis
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- 5.11. Performance Indicators

## **6. MAIN TABLES**

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

## 5.1 MONTHLY BUDGET STATEMENT SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M09 March									
Description	2020/21	Budget Year 2021/22							
	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)	1 100 652 462	1 203 405 570	1 108 637 670	173 936 739	927 260 888	831 478 257	95 782 631	12%	1 299 188 201
Total Expenditure	1 263 705 793	1 590 109 476	1 281 365 799	87 773 283	795 634 937	961 024 446	- 165 389 509	-17%	1 424 719 967
Surplus/(Deficit)	- 163 053 331	- 386 703 906	- 172 728 129	86 163 456	131 625 951	- 129 546 189	261 172 140	-202%	- 125 531 766
Total sources of capital funds	8 681 834 299	333 547 800	333 198 255	42 265 984	187 546 781	249 898 716	- 62 351 935	-25%	270 846 320

Table C1 above, reflects a surplus of R86.1 million against the budgeted loss of (R129.5 million) which resulted in a positive variance of R261.1 million. The reasons for the variance are explained under 5.1.1. below

### Impact on Revenue

- During the Third quarter of the current financial year, the municipality had received the second trenches of its major grants, including the Equitable Share and Municipal Infrastructure Grant. The Equitable Share grant is recognised as income in full when received as it is an unconditional grant.

### Impact on Expenditure

- The municipality has also made saving on the following expenditure items.
- Inventory consumed and bulk purchases = R4 million
- Contracted Services = R10.1 million
- Transfers and Subsidies = R13 million

#### 5.1.1. Revenue by source

The total revenue earned for the financial year to-date is R 927.2 million, compared with the target of R831.4 million which resulted in a positive variance of R95.7million.

#### Reason for the variance

The municipality has experienced water outages in certain areas of the district due to breakages of the ageing infrastructure. The municipality is also losing water through illegal connections. The municipality has adopted a water loss reduction strategy which is currently being implemented.

#### 5.1.2. Operating Expenditure:

The total operational expenditure for the financial year to-date amounted to R909.5 million against the target of R961 million which resulted in a favorable variance of (R51.4million).

#### Reason for the variance

The positive variance is caused by the implementation of the cost saving measures which forms part of the Financial Recovery Plan and Budget Funding Plan.

#### 5.1.3. Capital Expenditure:

The capital expenditure for the financial year to-date amounted to R187.5 million against the Budget of R249.8 million which resulted in a unfavorable variance of (R62.3 million).

#### Reason for the variance

The payment schedule for the MIG grant has been revised from three to four trenches which has resulted in a reduction of the cash receipts per trench.

WSIG spending is in line with the money received from the funder.

5.2 STATEMENT OF FINANCIAL PERFORMANCE

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

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	440 979	501 878	449 977	36 354	328 555	337 483	(8 928)	-3%	492 949
Investment revenue	6 827	12 540	6 571	454	5 133	4 928	205	4%	12 744
Transfers and subsidies	592 512	593 848	598 583	131 948	548 344	448 938	99 406	22%	693 254
Other own revenue	60 335	95 140	53 506	5 181	45 230	40 130	5 100	13%	100 241
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 100 652</b>	<b>1 203 406</b>	<b>1 108 638</b>	<b>173 937</b>	<b>927 261</b>	<b>831 478</b>	<b>95 783</b>	<b>12%</b>	<b>1 299 188</b>
Employee costs	415 880	403 418	392 550	26 661	322 481	294 413	28 068	10%	431 486
Remuneration of Councillors	9 719	10 650	10 650	846	7 283	7 988	(705)	-9%	9 945
Depreciation & asset impairment	219 958	220 272	223 725	16 015	41 993	167 794	(125 802)	-75%	94 470
Finance charges	17 815	12 644	20 409	3 162	15 092	15 307	(214)	-1%	12 430
Inventory consumed and bulk purchases	168 328	387 010	149 598	15 301	108 104	112 199	(4 095)	-4%	382 914
Transfers and subsidies	17 914	20 070	20 070	609	2 048	15 052	(13 005)	-86%	7 065
Other expenditure	414 093	536 047	464 364	25 179	298 635	348 272	(49 637)	-14%	486 409
<b>Total Expenditure</b>	<b>1 263 706</b>	<b>1 590 109</b>	<b>1 281 366</b>	<b>87 773</b>	<b>795 635</b>	<b>961 024</b>	<b>(165 390)</b>	<b>-17%</b>	<b>1 424 720</b>
<b>Surplus/(Deficit)</b>	<b>(163 053)</b>	<b>(386 704)</b>	<b>(172 728)</b>	<b>86 163</b>	<b>131 626</b>	<b>(129 546)</b>	<b>261 172</b>	<b>-202%</b>	<b>(125 532)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	242 335	285 098	302 720	51 677	174 664	227 040	(52 376)	-23%	232 722
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>79 282</b>	<b>(101 606)</b>	<b>129 992</b>	<b>137 840</b>	<b>306 290</b>	<b>97 494</b>	<b>208 796</b>	<b>214%</b>	<b>107 190</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>79 282</b>	<b>(101 606)</b>	<b>129 992</b>	<b>137 840</b>	<b>306 290</b>	<b>97 494</b>	<b>208 796</b>	<b>214%</b>	<b>107 190</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>8 681 834</b>	<b>333 687</b>	<b>333 355</b>	<b>42 266</b>	<b>187 536</b>	<b>250 016</b>	<b>(62 481)</b>	<b>-25%</b>	<b>270 874</b>
Capital transfers recognised	437 395	295 098	283 420	39 648	171 029	212 565	(41 536)	-20%	241 884
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	8 244 439	38 450	49 778	2 618	16 517	37 334	(20 816)	-56%	28 962
<b>Total sources of capital funds</b>	<b>8 681 834</b>	<b>333 548</b>	<b>333 198</b>	<b>42 266</b>	<b>187 547</b>	<b>249 899</b>	<b>(62 352)</b>	<b>-25%</b>	<b>270 846</b>
<b>Financial position</b>									
Total current assets	604 568	1 159 244	709 979		980 992				1 217 652
Total non current assets	3 639 292	3 483 571	3 776 711		3 874 556				5 133 460
Total current liabilities	805 858	375 664	399 154		868 164				1 001 215
Total non current liabilities	73 211	77 357	71 165		74 039				97 761
Community wealth/Equity	3 364 792	4 096 702	3 837 274		3 637 665				4 916 756
<b>Cash flows</b>									
Net cash from (used) operating	11 502	514 431	371 155	1 006 275	1 131 072	278 367	(852 706)	-306%	363 024
Net cash from (used) investing	6 356	94 220	(341 367)	(25 789)	(180 936)	(244 202)	(63 266)	26%	(341 367)
Net cash from (used) financing	(21 888)	-	(10 925)	-	-	-	-	-	(10 925)
<b>Cash/cash equivalents at the month/year end</b>	<b>(4 030)</b>	<b>688 511</b>	<b>98 345</b>	<b>1 031 510</b>	<b>1 001 161</b>	<b>113 646</b>	<b>(887 515)</b>	<b>-781%</b>	<b>3 949 235</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	38 686	33 838	21 758	25 247	22 984	20 272	121 980	620 633	905 397
<b>Creditors Age Analysis</b>									
Total Creditors	22 950	24 286	5 890	10	5 049	5 574	59 515	221 681	344 955

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

## 5.3 FINANCIAL PERFORMANCE - REVENUE BY SOURCE

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

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		–	–	–	–	–	–	–		–
Service charges - electricity revenue		–	–	–	–	–	–	–		–
Service charges - water revenue		332 056	414 793	330 810	27 653	251 169	248 108	3 061	1%	417 855
Service charges - sanitation revenue		108 922	87 084	119 167	8 701	77 386	89 375	(11 990)	-13%	75 095
Service charges - refuse revenue		–	–	–	–	–	–	–		–
Rental of facilities and equipment		2 504	3 500	4 468	–	1 222	3 351	(2 129)	-64%	1 371
Interest earned - external investments		6 827	12 540	6 571	454	5 133	4 928	205	4%	12 744
Interest earned - outstanding debtors		43 572	–	35 463	5 118	34 519	26 597	7 922	30%	7 922
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		(4)	–	–	–	–	–	–		–
Licences and permits		23	–	–	–	–	–	–		–
Agency services		–	–	–	–	–	–	–		–
Transfers and subsidies		592 512	593 848	598 583	131 948	548 344	448 938	99 406	22%	693 254
Other revenue		12 900	91 640	13 576	63	9 489	10 182	(693)	-7%	90 947
Gains		1 339	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		1 100 652	1 203 406	1 108 638	173 937	927 261	831 478	95 783	12%	1 299 188

### 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 R251.1 million compared with the year-to-date budget of R248.1 million which resulted in the variance of (3 million).

The municipality has experiences water outages in certain areas of the district due to breakages of the ageing infrastructure. The municipality is also losing water through illegal connections. The municipality has adopted a water loss reduction strategy which is currently being implemented.

#### 5.3.1.2. Service charges-sanitation

The actual revenue billed from Service charges - Sanitation amounted to R77.3 million compared with the year-to-date budget of 89.3 million which resulted in the variance of (11.9 million).

#### 5.3.1.3. Rental of facilities

Revenue from rental of facilities amounted to R1.2 million compared with the year-to-date budget of R3.3 million which resulted in the variance of R2.1 million. The Covid-19 lockdown has affected the revenue being realised from the rental of facilities, especially the bookings from our Ugu Sports and Leisure Centre, Ugu Fresh Produce Market was torched as well.

#### 5.3.1.4. Interest earned-external investments

Interest earned on external investments amounted to R5.1 million compared with the year-to-date budget of R4.9 million, resulting in a positive variance of (R205 thousand). Our investments are performing well that's why the variance is favourable.

#### 5.3.1.5. Interest earned-outstanding debtors

Interest earned on outstanding debtors amounts to R34.5 million compared with the year-to-date budget of R26.5million, which resulted in a variance of R7.9 million.

#### 5.3.1.6. Transfers and subsidies

Transfers and subsidies recognised operational amounted to R548.3 million compared with the year to-date budget of R448.9 million, resulting in a variance of R99.4million. The 3rd trenches of the major grants, including the Equitable share and the MIG grant has been received in the third quarter of the current financial year. The Equitable share grant is allocated to income in full when received as it an unconditional grant.

#### 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 R9.4 million compared with the year-to-date budget of R10.1 million, resulting in a variance of R693 thousand.

#### 5.3.2. Overall revenue YTD budget to date

The revenue received for the financial year to-date amounted to R927.2 million compared with the year-to-date budget of R831.4 million resulting in a variance of R95.7 million. The reason for the variance is explained under the respective line items above.

### 5.4 FINANCIAL PERFORMANCE - EXPENDITURE BY TYPE

The YTD variance is calculated by taking YTD Actual and less YTD Budget, all the amounts shown in brackets indicate the savings the municipality has made for each item.

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

Description		Ref	2020/21	Budget Year 2021/22							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Employee related costs			415 880	403 418	392 550	26 661	322 481	294 413	28 068	10%	431 486
Remuneration of councillors			9 719	10 650	10 650	846	7 283	7 988	(705)	-9%	9 945
Debt impairment			297	95 011	93 270	1 182	22 548	69 953	(47 405)	-68%	47 606
Depreciation & asset impairment			219 958	220 272	223 725	16 015	41 993	167 794	(125 802)	-75%	94 470
Finance charges			17 815	12 644	20 409	3 162	15 092	15 307	(214)	-1%	12 430
Bulk purchases - electricity			151 051	-	-	-	-	-	-	-	-
Inventory consumed			17 277	387 010	149 598	15 301	108 104	112 199	(4 095)	-4%	382 914
Contracted services			209 440	158 502	162 644	11 074	111 852	121 983	(10 131)	-8%	148 371
Transfers and subsidies			17 914	20 070	20 070	609	2 048	15 052	(13 005)	-86%	7 065
Other expenditure			196 372	262 330	201 446	12 923	164 236	151 084	13 152	9%	275 481
Losses			7 983	20 204	7 004	-	0	5 253	(5 253)	-100%	14 951
Total Expenditure			1 263 706	1 590 109	1 281 366	87 773	795 635	961 024	(165 390)	-17%	1 424 720

#### 5.4.1. Employee related costs

The expenditure on the employee costs amounted to R322.4 million compared with the year-to-date budget of R294.4 million, resulting in an unfavorable variance of R28 million. The variance is caused by the by the excessive overtime claims. The municipality has identified all the critical vacant positions and the recruitment process is in progress. The available staff has been working overtime hours to cover for the staff shortages. There is a Memorandum from Human Resources about overtime payment and overtime hours worked and the Municipality will stick to it to ensure that the overtime budget is not abused.

#### 5.4.2. Remuneration of councilors



The actual expenditure for the councilor's allowances amounted to R7.2 million compared with the year-to-date budget of R7.9 million, resulting in a favorable variance of (R705 thousand). Council went to recess in October 2021 as there were Local Government Elections, therefore they were not paid full for October and November 2021.

#### **5.4.3. Depreciation and asset impairment**

The actual expenditure on the depreciation and asset impairment amounted to R155.9 million compared with the budget of R167.7 million, resulting in a favorable variance of (R11.8 million).

#### **5.4.4. Inventory consumed**

The actual expenditure for inventory consumed amounted to R108.1 million compared with the year-to-date budget of R112.1 million, resulting in a favorable variance of (R4 million). The municipality is implementing the cost containment measure as part of its Financial Recovery and Budget Funding Plan and therefore all the operational expenditure is being incurred in line with the available cash in the bank. The municipality will consider adjusting the budget downward during mid-term in order to align the budget with the actual expenditure for the financial year to-date.

#### **5.4.5. Contracted Services**

The expenditure for Contracted services amounted to R111.8million, compared with a year-to-date budget of R121.9 million resulting in a favorable variance of (R10.1 million). The municipality is implementing the cost containment measure as part of its Financial Recovery and Budget Funding Plan.

#### **5.4.6. Transfers and subsidies**

The expenditure for Transfers and subsidies amounted to R2 million, compared with a year-to-date budget of R15 million resulting in a favorable variance of (R13million). The allocations to the municipal entities are paid quarterly upon the receipt of the invoices from the entities. The municipality has plans in place to improve its financial position and be able to pay the creditors invoices within the legislated timeframe

#### **5.4.7. Other operating expenditure**

The expenditure on Other expenditure amounted to R164.2 million compared with the year to date budget of R151million resulting in a unfavorable variance of R13.1 million. The municipality has adjusted the budget downward during mid-term. With the implementation of the Financial Recovery and Budget Funding Plan, there are strict measures introduced on spending the Budget.

#### **5.4.8. Overall expenditure budget**

The overall expenditure for the financial year to-date is R909.5 million compared with the year-to-date budget of R167.7 million resulting in the overall favorable variance of (R11.8 million). The implementation of the cost containment measures has resulted in the savings being realized. With the exception of the Employee related costs and Other Expenditure

### **5.5 DEBTORS AGE ANALYSIS**

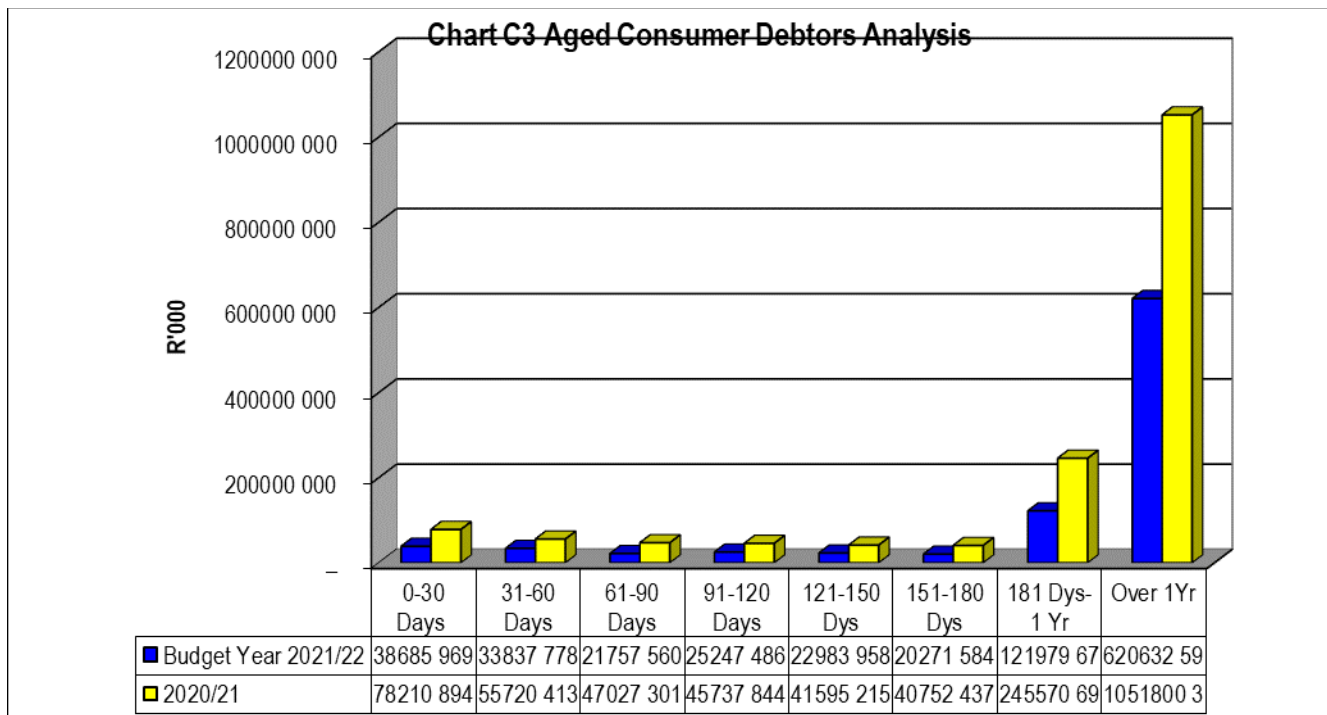
**CUSTOMER TYPE AGE ANALYSIS FOR THE MONTH ENDING 31 MARCH 2022**

Customer type	_0_30Days	_31_60Days	_61_90Days	_91_120Days	_121_150Days	_151_180Days	_181+Days	TotalAgeing
Business	9 129 060.21	4 261 803.46	3 961 969.68	4 493 937.60	4 860 358.65	2 879 659.47	101 105 834.36	130 692 623.42
Departmental Account	3 865 349.39	1 963 988.80	1 583 556.62	1 216 363.70	938 224.34	796 847.87	16 095 682.77	26 460 013.49
Private individual	26 166 601.41	23 453 880.55	21 042 924.30	19 793 073.64	18 879 526.16	16 910 696.55	627 236 588.56	753 483 291.18
Ugu District Municipality	-103 331.76	-16 880.78	-43 396.24	-36 395.77	7 999.68	-12 276.60	-26 439.36	-230 720.83
<b>Grand Total</b>	<b>39 057 679.25</b>	<b>29 662 792.03</b>	<b>26 545 054.36</b>	<b>25 466 979.17</b>	<b>24 686 108.82</b>	<b>20 574 927.29</b>	<b>744 411 666.34</b>	<b>910 405 207.27</b>

**DEPARTMENTAL AGE ANALYSIS FOR THE MONTH ENDING 31 MARCH 2022**

Account category	_0_30Days	_31_60Days	_61_90Days	_91_120Days	_121_150Days	_151_180Days	_181+Days	TotalAgeing
Dept of Education	5 112.65	3 550.78	1 781.52	1 954.12	1 763.58	1 406.47	38 646.53	54 215.65
Dept of Education(Section 20)	15 414.72	18 174.96	-	-	-	-	0.00	33 589.68
Dept of Education(Section 21)	402 358.25	308 914.56	261 172.92	307 563.94	245 931.33	231 446.22	5 782 175.53	7 539 562.75
Dept of Health	494 321.07	371 126.94	72 416.45	47 104.70	64 614.08	39 125.73	-1 354 044.59	-265 335.62
Dept of Higher Education and Training	108 963.49	1 168.06	571.56	513.30	511.24	509.19	25 455.58	137 692.42
Dept of Human Settlement	5 473.47	4 345.56	4 668.73	4 530.06	4 059.56	4 039.29	100 529.58	127 646.25
Dept of Public Works National	557 405.38	113 177.36	43 916.39	55 926.45	74 583.49	73 087.52	874 833.93	1 792 930.52
Dept of Public Works Provincial	1 736.98	1 094.17	1 277.55	1 273.89	1 270.24	1 266.58	118 991.61	126 911.02
Dept of Social Development	20 276.33	-1 330.85	1 804.49	1 787.56	1 781.90	1 776.24	99 838.51	125 934.18
Dept of Sports and Recreation	861.28	26.36	-	-	-	-	0.00	887.64
Dept of Transport	158 093.44	8 973.97	6 189.11	5 920.24	6 087.18	6 035.73	117 976.27	309 275.94
Eskom	34 443.20	37 487.35	31 112.01	41 528.98	27 986.09	29 098.53	1 053 063.61	1 254 719.77
Greater Kokstad Local Municipality	-	-	-	-	-	-	-	-
Harry Gwala District Municipality	374 282.35	330 830.52	369 467.08	367 845.71	20 842.64	-	0.00	1 463 268.30
National Youth Development Agency	499.41	-	-	-	-	-	-	499.41
Ray Nkonyeni Municipality	1 039 965.38	293 377.45	155 053.79	139 886.77	88 954.56	105 586.35	2 021 126.21	3 843 950.51
South African Post Office	9 670.53	984.18	468.49	466.10	463.70	461.30	3 454.26	15 968.56
Telkom SA	10 521.90	2 346.08	-98.12	-570.82	-570.82	-594.63	-4 481.81	6 551.78
Transnet	76 087.98	29 563.00	35 387.67	23 555.60	28 041.58	26 332.67	2 352 013.22	2 570 981.72
Ubuhlebezwe Local Municipality	-	-	-	-	-	-	-	-
Umdoni Local Municipality	503 025.37	420 416.12	595 893.58	217 014.50	370 554.10	276 536.09	4 995 173.43	7 378 613.19
Umuziwabantu Municipality	46 312.54	18 500.85	1 622.85	-1 542.87	-	-	-158 361.39	-93 468.02
Umgumbe Municipality	523.67	1 261.38	850.55	1 605.47	1 349.89	734.59	29 292.29	35 617.84
<b>Grand Total</b>	<b>3 865 349.39</b>	<b>1 963 988.80</b>	<b>1 583 556.62</b>	<b>1 216 363.70</b>	<b>938 224.34</b>	<b>796 847.87</b>	<b>16 095 682.77</b>	<b>26 460 013.49</b>

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



## 5.6 CAPITAL EXPENDITURE

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

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Finance and Administration		6 320 897	-	-	(109)	(109)	-	(109)	#DIV/0!	(109)
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		590	-	-	-	-	-	-		-
Vote 10 - Road Transport		-	-	-	-	-	-	-		-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-		-
Vote 12 - Energy Sources		-	-	-	-	-	-	-		-
Vote 13 - Water Management		384 048	-	-	-	-	-	-		-
Vote 14 - Waste Water Management		1 976 300	-	-	-	-	-	-		-
Vote 15 - Waste Management		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>8 681 834</b>	<b>-</b>	<b>-</b>	<b>(109)</b>	<b>(109)</b>	<b>-</b>	<b>(109)</b>	<b>#DIV/0!</b>	<b>(109)</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Finance and Administration		-	36 450	31 310	1 293	14 178	23 483	(9 305)	-40%	22 005
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		-	140	157	-	(1)	118	(119)	-101%	38
Vote 12 - Energy Sources		-	-	-	-	-	-	-		-
Vote 13 - Water Management		-	212 593	197 992	27 420	107 331	148 494	(41 163)	-28%	156 829
Vote 14 - Waste Water Management		-	84 505	103 897	13 663	66 137	77 922	(11 786)	-15%	92 111
Vote 15 - Waste Management		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	4	<b>-</b>	<b>333 687</b>	<b>333 355</b>	<b>42 375</b>	<b>187 645</b>	<b>250 016</b>	<b>(62 371)</b>	<b>-25%</b>	<b>270 984</b>
<b>Total Capital Expenditure</b>		<b>8 681 834</b>	<b>333 687</b>	<b>333 355</b>	<b>42 266</b>	<b>187 536</b>	<b>250 016</b>	<b>(62 481)</b>	<b>-25%</b>	<b>270 874</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>6 320 897</b>	<b>36 450</b>	<b>31 310</b>	<b>1 184</b>	<b>14 069</b>	<b>23 483</b>	<b>(9 414)</b>	<b>-40%</b>	<b>21 896</b>
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		6 320 897	36 450	31 310	1 184	14 069	23 483	(9 414)	-40%	21 896
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		<b>590</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Planning and development		590	-	-	-	-	-	-		-
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		<b>2 360 348</b>	<b>297 098</b>	<b>301 888</b>	<b>41 082</b>	<b>173 468</b>	<b>226 416</b>	<b>(52 948)</b>	<b>-23%</b>	<b>248 940</b>
Energy sources		-	-	-	-	-	-	-		-
Water management		384 048	212 593	197 992	27 420	107 331	148 494	(41 163)	-28%	156 829
Waste water management		1 976 300	84 505	103 897	13 663	66 137	77 922	(11 786)	-15%	92 111
Waste management		-	-	-	-	-	-	-		-
<b>Other</b>		<b>-</b>	<b>140</b>	<b>157</b>	<b>-</b>	<b>(1)</b>	<b>118</b>	<b>(119)</b>	<b>-101%</b>	<b>38</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>8 681 834</b>	<b>333 548</b>	<b>333 355</b>	<b>42 266</b>	<b>187 536</b>	<b>250 016</b>	<b>(62 481)</b>	<b>-25%</b>	<b>270 874</b>
<b>Funded by:</b>										
National Government		425 221	295 098	283 420	39 648	171 029	212 565	(41 536)	-20%	241 884
Provincial Government		12 174	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		437 395	295 098	283 420	39 648	171 029	212 565	(41 536)	-20%	241 884
Borrowing	6	-	-	-	-	-	-	-		-
<b>Internally generated funds</b>		<b>8 244 439</b>	<b>38 450</b>	<b>49 778</b>	<b>2 618</b>	<b>16 517</b>	<b>37 334</b>	<b>(20 816)</b>	<b>-56%</b>	<b>28 962</b>
<b>Total Capital Funding</b>		<b>8 681 834</b>	<b>333 548</b>	<b>333 198</b>	<b>42 266</b>	<b>187 547</b>	<b>249 899</b>	<b>(62 352)</b>	<b>-25%</b>	<b>270 846</b>

The above table gives details of the year to-date actual capital expenditure against the budget. The actual capital expenditure for the financial year to-date amounted to R187.5 million, against the year-to-date budget of R249.8 million, resulting in a favorable variance of (R62.3 million). The payment schedule for the MIG grant has been revised from three to four trenches and therefore each trench has been reduced. At the end of the financial year, the total amount received for the MIG grant will eventually balance with the gazette allocation, provided no amount(s) is withheld.

**Chart C1 2021/22 Capital Expenditure Monthly Trend: actual v target**

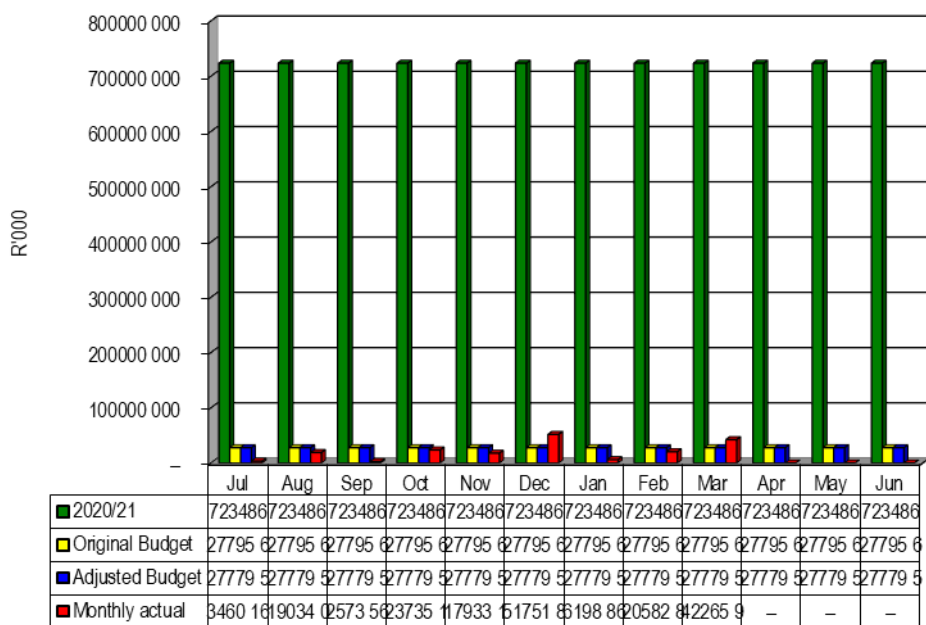
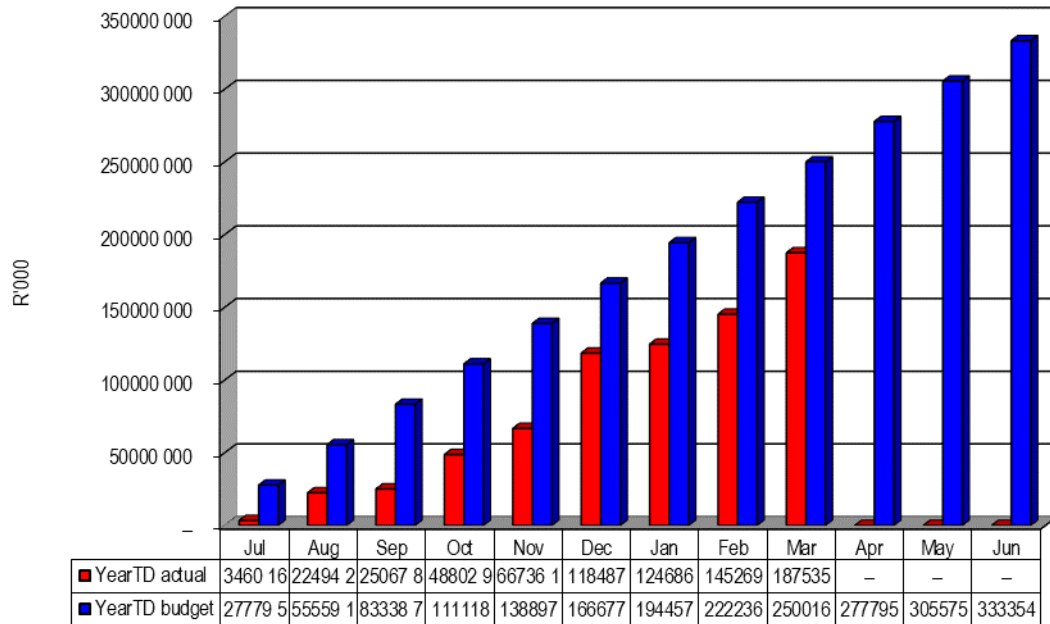


Chart C2 2021/22 Capital Expenditure: YTD actual v YTD target



## 5.7 INVESTMENT PORTFOLIO

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment 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	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
<b>Municipality</b>	03													
FNB Investment						0	0			10 000	—	—	—	10 000
First National Bank						0	0			94	—	—	—	94
NEDBank										20 000		(20 000)		—
Investec										—				—
ABSA Bank CALL MIG										7 298		(3 356)		3 941
STD Investment										20 000		(20 000)		—
ABSA Bank CALL						0	0			96	—	—	333	429
Jazz						0	0			—	—	—	—	—
ABSA						0	0			0	—	—	—	0
										—				—
										—				—
<b>Municipality sub-total</b>										57 488	—	(43 356)	333	14 465
<b>Entities</b>														—
														—
														—
														—
														—
<b>Entities sub-total</b>										—		—	—	—
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									57 488		(43 356)	333	14 465

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

## 5.8 TRANSFERS AND GRANTS RECEIPTS

UGU DISTRICT MUNICIPALITY							
GRANTS REGISTER							
31 March 2022							
NO.	DETAILS	Balance as	Total Income	Total Exp	Balance as at	Responsible	Funder/
						Person	Sponsor
		44 378.00	44 651.00	44 651.00	44 651.00		
A1	Finance Management Grant	0.00	-1 750 000.00	948 674.98	-801 325.02	GM: TR	DPLG
A2	Rural Transport Services	-1 748 918.51	-2 721 000.00	3 613 487.94	-856 430.57	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	0.00	-3 611 000.00	2 842 671.19	-768 328.81	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	0.00	-72 350 000.00	50 633 303.95	-21 716 696.05	GM: WS	DPLG
A5	District Growth and Development Summit	-14 379.80	0.00	14 379.80	0.00	OMM	COGTA
A6	Development Planning Shared Services	-522 595.50	0.00	389 860.10	-132 735.40	OMM	COGTA
A7	Disaster Recovery Grant	-1 903 057.40	0.00	1 903 057.40	0.00	GM:CS	COGTA
A8	Shared Legal Services Grant	-1 000 000.00	0.00	0.00	-1 000 000.00	OMM	COGTA
A9	Water Intervention-Malangen pumpstation	-75 001.65	0.00	0.00	-75 001.65	GM: WS	COGTA
A10	AWIP - St Helen's Rock Water Abstraction Pump System, Replacem	0.00	-15 300 000.00	0.00	-15 300 000.00	GM: WS	COGTA
A11	AWIP - Construction & Installation of Hand Pump Boreholes Umzur	0.00	-4 000 000.00	0.00	-4 000 000.00	GM: WS	COGTA
A12	Municipal Systems Improvement Grant	0.00	0.00	0.00	0.00	GM:CS	DPLG
A13	AWIP -Umtamvuna Water Treatment	0.00	-6 400 000.00	0.00	6 400 000.00	GM: WS	
A14	Mig Projects	0.00	-255 524 000.00	162 466 321.60	-93 057 678.40	GM: WS	DPLG
A15	Equitable Shares	0.00	-524 364 000.00	393 273 000.00	-131 091 000.00	GM: TR	DPLG
	Total Unspent Grant /Subsidies	-5 263 952.86	-886 020 000.00	616 084 756.96	-262 399 195.90		

### 5.8.1. Transfers and Grants Receipts

The total grants received for financial year to-date amounted to R886 020 000 as per the Table/ Schedule above.

### 5.8.2. Transfers and Grants Expenditure

Grants are monitored on a monthly basis 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 750 000 million and as at the end of February, the full allocation had been received. The expenditure for the financial year to-date amounted to R948 677.98. The spending of the Grant is slightly below the year-to-date budget of R1 312 500.

#### 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 R255 524 000 and as at the end of March, an amount of R255 524 000 had been received and R162 466 321 was spent.

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

The gazette amount is R 72 350 000 and as at the end of March 2022 the total amount of R72 350 000 had been received and R50 633 303.95 was spent.

### Other grants

The gazette allocations for 2021/2022 are as follows:

Expanded Public Works Programme gazzeted amount R 3 611 000 and the expenditure as of 31 March is R2 842 671.19. The spending is in line with the allocation received from National Treasury.

Rural Roads Asset Management Systems Grant gazzeted amount R2 721 000 and the Expenditure as of R3 613 488, there was an opening balance of R1 748 919, and the spending is in line with what we received from National Treasury.

5.9 SALARIES EXPENDITURE DETAILS




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

Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		7 508	4 892	4 892	634	5 568	3 669	(1 899)	-52%	6 791
Pension and UIF Contributions		—	262	262	—	—	196	196	100%	65
Medical Aid Contributions		—	221	221	—	—	166	166	100%	55
Motor Vehicle Allowance		—	2 789	2 789	—	—	2 092	2 092	100%	697
Cellphone Allowance		—	738	738	—	—	554	554	100%	185
Housing Allowances		—	1 706	1 706	—	—	1 279	1 279	100%	426
Other benefits and allowances		2 211	42	42	213	1 715	32	(1 683)	-5303%	1 726
<b>Sub Total - Councillors</b>		9 719	10 650	10 650	846	7 283	7 988	(705)	-9%	9 945
<b>% increase</b>	4		9.6%	9.6%						2.3%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		613	8 919	423	—	1 407	317	(1 090)	-344%	10 009
Pension and UIF Contributions		135	—	93	—	71	70	(1)	-2%	1
Medical Aid Contributions		54	—	31	—	16	24	8	33%	(8)
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		51	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		332	—	428	31	305	321	15	5%	(15)
Cellphone Allowance		12	161	8	—	4	6	2	33%	159
Housing Allowances		2	—	1	—	1	1	0	8%	(0)
Other benefits and allowances		—	—	4	—	3	3	(0)	-14%	0
Payments in lieu of leave		62	—	—	—	—	—	—	—	—
Long service awards		74	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Municipality</b>		1 334	9 080	988	31	1 807	741	1 066	144%	10 146
<b>% increase</b>	4		580.7%	-26.0%						660.6%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		260 011	263 976	259 385	20 860	206 997	194 539	(12 458)	-6%	276 434
Pension and UIF Contributions		41 795	43 498	39 435	3 553	31 673	29 577	(2 096)	-7%	45 594
Medical Aid Contributions		16 991	18 661	14 848	1 508	12 950	11 136	(1 814)	-16%	20 476
Overtime		44 198	29 579	40 688	164	35 316	30 516	(4 800)	-16%	34 379
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		9 439	9 860	7 932	771	7 238	5 949	(1 289)	-22%	11 149
Cellphone Allowance		2 801	2 859	2 732	224	2 047	2 049	2	0%	2 857
Housing Allowances		1 844	1 827	1 040	125	1 258	780	(479)	-61%	2 305
Other benefits and allowances		10 361	6 926	9 419	8	9 850	7 065	(2 785)	-39%	9 711
Payments in lieu of leave		4 788	3 133	3 133	(692)	7 609	2 349	(5 259)	-224%	8 392
Long service awards		2 176	1 917	1 917	109	2 336	1 438	(898)	-62%	2 816
Post-retirement benefit obligations		8 292	—	—	—	—	—	—	—	—
<b>Sub Total - Other Municipal Staff</b>		402 696	382 236	380 529	26 631	317 274	285 397	31 876	11%	414 112
<b>% increase</b>	4		-5.1%	-5.5%						2.8%
<b>Total Parent Municipality</b>		413 749	401 966	392 167	27 507	326 363	294 125	32 238	11%	434 203
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Basic Salaries and Wages		493	549	518	—	239	388	149	38%	400
Pension and UIF Contributions		8	—	—	—	1	—	(1)	#DIV/0!	1
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Board Fees		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
<b>Sub Total - Board Members of Entities</b>		501	549	518	—	240	388	(148)	-38%	401
<b>% increase</b>	4		9.6%	3.3%						-20.0%
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages		5 549	4 704	4 614	—	1 484	3 460	1 977	57%	2 727
Pension and UIF Contributions		93	940	104	—	29	78	49	63%	891
Medical Aid Contributions		—	—	—	—	—	24	24	100%	(24)
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		45	230	267	—	—	169	169	100%	61
Motor Vehicle Allowance		360	233	233	—	—	496	496	100%	(263)
Cellphone Allowance		—	—	—	—	—	6	6	100%	(6)
Housing Allowances		—	—	—	—	—	1	1	100%	(1)
Other benefits and allowances		—	—	—	—	—	3	3	100%	(3)
Payments in lieu of leave		68	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Entities</b>		6 116	6 107	5 218	—	1 513	4 236	(2 724)	-64%	3 383
<b>% increase</b>	4		-0.1%	-14.7%						-44.7%
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		4 504	4 204	4 110	—	1 504	3 083	1 579	51%	2 625
Pension and UIF Contributions		238	293	255	—	80	191	111	58%	182
Medical Aid Contributions		165	249	160	—	49	120	71	59%	178
Overtime		—	—	79	—	2	59	57	97%	(57)
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		341	513	513	—	—	385	385	100%	128
Cellphone Allowance		33	32	31	—	10	23	13	57%	19
Housing Allowances		8	18	10	—	3	7	5	65%	14
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		(57)	137	140	—	—	105	105	100%	32
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
<b>Sub Total - Other Staff of Entities</b>		5 233	5 446	5 297	—	1 648	3 973	(2 325)	-59%	3 121
<b>% increase</b>	4		4.1%	1.2%						-40.4%
<b>Total Municipal Entities</b>		11 850	12 102	11 033	—	3 400	8 598	(5 197)	-60%	6 905
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		425 599	414 068	403 200	27 507	329 764	302 723	27 040	9%	441 108
<b>% increase</b>	4		-2.7%	-5.3%						3.6%
<b>TOTAL MANAGERS AND STAFF</b>		415 379	402 868	392 032	26 661	322 241	294 347	27 894	9%	430 762

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

## 5.10 LONG-TERM LOANS

											
UGU DISTRICT MUNICIPALITY											
LOAN REGISTER: 30 MARCH 2022											
DETAILS	INTEREST %	REDEEMABLE	PROJECT NUMBER	CAPITAL BALANCE-28 FEB 2022	CURRENT RECEIPTS	INTEREST CHARGED/ MTH	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE- FEB 2022	
Development Bank of SA	5%	31/03/2022	101980/1	1 287 478.23	-	34 123.33	99 904.55	34 123.33	1 287 478.23	-	
Development Bank of SA	5%	31/03/2024	101980/2	6 130 803.10	-	154 874.88	339 104.52	-	1 166 835.36	4 963 967.74	
Development Bank of SA	5%	30/06/2029	102756/1	33 241 013.69	-	141 347.79	1 292 981.45		294 766.68	32 946 247.01	
Ray Nkonyeni Municipality		30/08/2021	RNM	-	-	-	6 627.23			-	
<b>TOTAL</b>				<b>40 659 295.02</b>	<b>-</b>	<b>330 346.00</b>	<b>1 738 617.75</b>	<b>34 123.33</b>	<b>2 749 080.27</b>	<b>37 910 214.75</b>	

### 5.10.1. External Loans

The loans are structured unsecured loans with various financial institutions. Current loan balance outstanding is R 37 910 214.75 from DBSA. The municipality is still able to make repayments as and when they fall due.

## 5.11 PERFORMANCE INDICATORS

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

Description of financial indicator	Basis of calculation	Ref	2020/21	Budget Year 2021/22			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.4%	14.6%	19.1%	1.9%	1.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		22.7%	9.3%	9.4%	22.3%	18.9%
Gearing	Long Term Borrowing/ Funds & Reserves		45995449.0%	0.0%	0.0%	-378275.6%	-473844.7%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	75.0%	308.6%	177.9%	113.0%	121.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		11.1%	193.5%	25.0%	46.4%	43.6%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		46.4%	34.0%	54.0%	60.1%	58.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units 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		37.8%	33.5%	35.4%	34.8%	33.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		21.6%	19.4%	22.0%	1.6%	1.7%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

The above table gives an overview of the financial indicators of the municipality for the period ended 31 March 2022.

#### 5.11.1. Borrowing Management

The outstanding amount of the loan from DBSA is currently sitting at 1.9% for both Water and Sanitation infrastructure.

#### 5.11.2. Liquidity

Current Ratio: Current Assets: Current Liabilities, the Municipality is sitting at 1.13:1 which is lower than the norm of 2:1

Liquidity Ratio: Current Assets less Inventory: Current Liabilities, the Municipality is sitting at 0.4:1 which is lower than the norm of 1.5:1

### **5.11.3. Revenue Management**

The Municipality is sitting at 70.3% in terms of debtor's collection, which is affected by reversals of the incorrect balanced from the previous financial system. The take-on balances from the legacy system were incorrect due to estimated meter reading that were processed in the old system. From July 2021, the municipality has started to correct the debtor's balances from the old system, and this process is an ongoing until the all the account balances have been restated.

## 6. MAIN TABLES

## 6.1 SUMMARY

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

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b><u>Financial Performance</u></b>									
Property rates	-	-	-	-	-	-	-		-
Service charges	440 979	501 878	449 977	36 354	328 555	337 483	(8 928)	-3%	492 949
Investment revenue	6 827	12 540	6 571	454	5 133	4 928	205	4%	12 744
Transfers and subsidies	592 512	593 848	598 583	131 948	548 344	448 938	99 406	22%	693 254
Other own revenue	60 335	95 140	53 506	5 181	45 230	40 130	5 100	13%	100 241
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 100 652</b>	<b>1 203 406</b>	<b>1 108 638</b>	<b>173 937</b>	<b>927 261</b>	<b>831 478</b>	<b>95 783</b>	<b>12%</b>	<b>1 299 188</b>
Employee costs	415 880	403 418	392 550	26 661	322 481	294 413	28 068	10%	431 486
Remuneration of Councillors	9 719	10 650	10 650	846	7 283	7 988	(705)	-9%	9 945
Depreciation & asset impairment	219 958	220 272	223 725	16 015	41 993	167 794	(125 802)	-75%	94 470
Finance charges	17 815	12 644	20 409	3 162	15 092	15 307	(214)	-1%	12 430
Inventory consumed and bulk purchases	168 328	387 010	149 598	15 301	108 104	112 199	(4 095)	-4%	382 914
Transfers and subsidies	17 914	20 070	20 070	609	2 048	15 052	(13 005)	-86%	7 065
Other expenditure	414 093	536 047	464 364	25 179	298 635	348 272	(49 637)	-14%	486 409
<b>Total Expenditure</b>	<b>1 263 706</b>	<b>1 590 109</b>	<b>1 281 366</b>	<b>87 773</b>	<b>795 635</b>	<b>961 024</b>	<b>(165 390)</b>	<b>-17%</b>	<b>1 424 720</b>
<b>Surplus/(Deficit)</b>	<b>(163 053)</b>	<b>(386 704)</b>	<b>(172 728)</b>	<b>86 163</b>	<b>131 626</b>	<b>(129 546)</b>	<b>261 172</b>	<b>-202%</b>	<b>(125 532)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	242 335	285 098	302 720	51 677	174 664	227 040	(52 376)	-23%	232 722
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind all)	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>79 282</b>	<b>(101 606)</b>	<b>129 992</b>	<b>137 840</b>	<b>306 290</b>	<b>97 494</b>	<b>208 796</b>	<b>214%</b>	<b>107 190</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>79 282</b>	<b>(101 606)</b>	<b>129 992</b>	<b>137 840</b>	<b>306 290</b>	<b>97 494</b>	<b>208 796</b>	<b>214%</b>	<b>107 190</b>
<b><u>Capital expenditure &amp; funds sources</u></b>									
<b>Capital expenditure</b>	<b>8 681 834</b>	<b>333 687</b>	<b>333 355</b>	<b>42 266</b>	<b>187 536</b>	<b>250 016</b>	<b>(62 481)</b>	<b>-25%</b>	<b>270 874</b>
Capital transfers recognised	437 395	295 098	283 420	39 648	171 029	212 565	(41 536)	-20%	241 884
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	8 244 439	38 450	49 778	2 618	16 517	37 334	(20 816)	-56%	28 962
<b>Total sources of capital funds</b>	<b>8 681 834</b>	<b>333 548</b>	<b>333 198</b>	<b>42 266</b>	<b>187 547</b>	<b>249 899</b>	<b>(62 352)</b>	<b>-25%</b>	<b>270 846</b>
<b><u>Financial position</u></b>									
Total current assets	604 568	1 159 244	709 979		980 992				1 217 652
Total non current assets	3 639 292	3 483 571	3 776 711		3 874 556				5 133 460
Total current liabilities	805 858	375 664	399 154		868 164				1 001 215
Total non current liabilities	73 211	77 357	71 165		74 039				97 761
Community wealth/Equity	3 364 792	4 096 702	3 837 274		3 637 665				4 916 756
<b><u>Cash flows</u></b>									
Net cash from (used) operating	11 502	514 431	371 155	1 006 275	1 131 072	278 367	(852 706)	-306%	363 024
Net cash from (used) investing	6 356	94 220	(341 367)	(25 789)	(180 936)	(244 202)	(63 266)	26%	(341 367)
Net cash from (used) financing	(21 888)	-	(10 925)	-	-	-	-		(10 925)
<b>Cash/cash equivalents at the month/year end</b>	<b>(4 030)</b>	<b>688 511</b>	<b>98 345</b>	<b>1 031 510</b>	<b>1 001 161</b>	<b>113 646</b>	<b>(887 515)</b>	<b>-781%</b>	<b>3 949 235</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b><u>Debtors Age Analysis</u></b>									
Total By Income Source	38 686	33 838	21 758	25 247	22 984	20 272	121 980	620 633	905 397
<b><u>Creditors Age Analysis</u></b>									
Total Creditors	22 950	24 286	5 890	10	5 049	5 574	59 515	221 681	344 955

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

## 6.2 STATEMENT OF FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)

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

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		-	-	-	-	-	-	-		-
Service charges - electricity revenue		-	-	-	-	-	-	-		-
Service charges - water revenue		332 056	414 793	330 810	27 653	251 169	248 108	3 061	1%	417 855
Service charges - sanitation revenue		108 922	87 084	119 167	8 701	77 386	89 375	(11 990)	-13%	75 095
Service charges - refuse revenue		-	-	-	-	-	-	-		-
Rental of facilities and equipment		2 504	3 500	4 468	-	1 222	3 351	(2 129)	-64%	1 371
Interest earned - external investments		6 827	12 540	6 571	454	5 133	4 928	205	4%	12 744
Interest earned - outstanding debtors		43 572	-	35 463	5 118	34 519	26 597	7 922	30%	7 922
Dividends received		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		(4)	-	-	-	-	-	-		-
Licences and permits		23	-	-	-	-	-	-		-
Agency services		-	-	-	-	-	-	-		-
Transfers and subsidies		592 512	593 848	598 583	131 948	548 344	448 938	99 406	22%	693 254
Other revenue		12 900	91 640	13 576	63	9 489	10 182	(693)	-7%	90 947
Gains		1 339	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		1 100 652	1 203 406	1 108 638	173 937	927 261	831 478	95 783	12%	1 299 188
Expenditure By Type										
Employee related costs		415 880	403 418	392 550	26 661	322 481	294 413	28 068	10%	431 486
Remuneration of councillors		9 719	10 650	10 650	846	7 283	7 988	(705)	-9%	9 945
Debt impairment		297	95 011	93 270	1 182	22 548	69 953	(47 405)	-68%	47 606
Depreciation & asset impairment		219 958	220 272	223 725	16 015	41 993	167 794	(125 802)	-75%	94 470
Finance charges		17 815	12 644	20 409	3 162	15 092	15 307	(214)	-1%	12 430
Bulk purchases - electricity		151 051	-	-	-	-	-	-		-
Inventory consumed		17 277	387 010	149 598	15 301	108 104	112 199	(4 095)	-4%	382 914
Contracted services		209 440	158 502	162 644	11 074	111 852	121 983	(10 131)	-8%	148 371
Transfers and subsidies		17 914	20 070	20 070	609	2 048	15 052	(13 005)	-86%	7 065
Other expenditure		196 372	262 330	201 446	12 923	164 236	151 084	13 152	9%	275 481
Losses		7 983	20 204	7 004	-	0	5 253	(5 253)	-100%	14 951
Total Expenditure		1 263 706	1 590 109	1 281 366	87 773	795 635	961 024	(165 390)	-17%	1 424 720
Surplus/(Deficit)		(163 053)	(386 704)	(172 728)	86 163	131 626	(129 546)	261 172	(0)	(125 532)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		242 335	285 098	302 720	51 677	174 664	227 040	(52 376)	(0)	232 722
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		79 282	(101 606)	129 992	137 840	306 290	97 494			107 190
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		79 282	(101 606)	129 992	137 840	306 290	97 494			107 190
Attributable to minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		79 282	(101 606)	129 992	137 840	306 290	97 494			107 190
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		79 282	(101 606)	129 992	137 840	306 290	97 494			107 190

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



## 6.3 CAPITAL EXPENDITURE

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

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Finance and Administration		6 320 897	-	-	(109)	(109)	-	(109)	#DIV/0!	(109)
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		590	-	-	-	-	-	-		-
Vote 10 - Road Transport		-	-	-	-	-	-	-		-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-		-
Vote 12 - Energy Sources		-	-	-	-	-	-	-		-
Vote 13 - Water Management		384 048	-	-	-	-	-	-		-
Vote 14 - Waste Water Management		1 976 300	-	-	-	-	-	-		-
Vote 15 - Waste Management		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	<b>8 681 834</b>	<b>-</b>	<b>-</b>	<b>(109)</b>	<b>(109)</b>	<b>-</b>	<b>(109)</b>	<b>#DIV/0!</b>	<b>(109)</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Finance and Administration		-	36 450	31 310	1 293	14 178	23 483	(9 305)	-40%	22 005
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		-	140	157	-	(1)	118	(119)	-101%	38
Vote 12 - Energy Sources		-	-	-	-	-	-	-		-
Vote 13 - Water Management		-	212 593	197 992	27 420	107 331	148 494	(41 163)	-28%	156 829
Vote 14 - Waste Water Management		-	84 505	103 897	13 663	66 137	77 922	(11 786)	-15%	92 111
Vote 15 - Waste Management		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>-</b>	<b>333 687</b>	<b>333 355</b>	<b>42 375</b>	<b>187 645</b>	<b>250 016</b>	<b>(62 371)</b>	<b>-25%</b>	<b>270 984</b>
<b>Total Capital Expenditure</b>		<b>8 681 834</b>	<b>333 687</b>	<b>333 355</b>	<b>42 266</b>	<b>187 536</b>	<b>250 016</b>	<b>(62 481)</b>	<b>-25%</b>	<b>270 874</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>6 320 897</b>	<b>36 450</b>	<b>31 310</b>	<b>1 184</b>	<b>14 069</b>	<b>23 483</b>	<b>(9 414)</b>	<b>-40%</b>	<b>21 896</b>
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		6 320 897	36 450	31 310	1 184	14 069	23 483	(9 414)	-40%	21 896
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		<b>590</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Planning and development		590	-	-	-	-	-	-		-
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		<b>2 360 348</b>	<b>297 098</b>	<b>301 888</b>	<b>41 082</b>	<b>173 468</b>	<b>226 416</b>	<b>(52 948)</b>	<b>-23%</b>	<b>248 940</b>
Energy sources		-	-	-	-	-	-	-		-
Water management		384 048	212 593	197 992	27 420	107 331	148 494	(41 163)	-28%	156 829
Waste water management		1 976 300	84 505	103 897	13 663	66 137	77 922	(11 786)	-15%	92 111
Waste management		-	-	-	-	-	-	-		-
<b>Other</b>		<b>-</b>	<b>140</b>	<b>157</b>	<b>-</b>	<b>(1)</b>	<b>118</b>	<b>(119)</b>	<b>-101%</b>	<b>38</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>8 681 834</b>	<b>333 548</b>	<b>333 355</b>	<b>42 266</b>	<b>187 536</b>	<b>250 016</b>	<b>(62 481)</b>	<b>-25%</b>	<b>270 874</b>
<b>Funded by:</b>										
National Government		425 221	295 098	283 420	39 648	171 029	212 565	(41 536)	-20%	241 884
Provincial Government		12 174	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		<b>437 395</b>	<b>295 098</b>	<b>283 420</b>	<b>39 648</b>	<b>171 029</b>	<b>212 565</b>	<b>(41 536)</b>	<b>-20%</b>	<b>241 884</b>
<b>Borrowing</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Internally generated funds</b>		<b>8 244 439</b>	<b>38 450</b>	<b>49 778</b>	<b>2 618</b>	<b>16 517</b>	<b>37 334</b>	<b>(20 816)</b>	<b>-56%</b>	<b>28 962</b>
<b>Total Capital Funding</b>		<b>8 681 834</b>	<b>333 548</b>	<b>333 198</b>	<b>42 266</b>	<b>187 547</b>	<b>249 899</b>	<b>(62 352)</b>	<b>-25%</b>	<b>270 846</b>

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

## 6.4 STATEMENT FINANCIAL POSITION

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

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		13 579	–	99 698	90 425	131 966
Call investment deposits		76 172	–	–	131 784	131 784
Consumer debtors		490 411	–	453 827	483 568	672 663
Other debtors		6 531	–	129 503	(230)	53 730
Current portion of long-term receivables		7 792	–	13 454	3 261	8 866
Inventory		10 084	–	13 496	21 636	27 259
<b>Total current assets</b>		<b>604 568</b>	<b>–</b>	<b>709 979</b>	<b>730 444</b>	<b>1 026 268</b>
<b>Non current assets</b>						
Long-term receivables		6 356	–	2 272	635	1 582
Investments		0	–	–	(24)	(24)
Investment property		43 555	–	42 555	34 206	51 937
Investments in Associate		–	–	–	–	–
Property, plant and equipment		3 584 551	–	3 728 053	3 880 548	5 433 903
Biological		–	–	–	–	–
Intangible		4 830	–	3 831	4 356	5 952
Other non-current assets		0	–	–	0	0
<b>Total non current assets</b>		<b>3 639 292</b>	<b>–</b>	<b>3 776 711</b>	<b>3 919 721</b>	<b>5 493 350</b>
<b>TOTAL ASSETS</b>		<b>4 243 861</b>	<b>–</b>	<b>4 486 690</b>	<b>4 650 165</b>	<b>6 519 619</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		9 853	–	–	8 529	8 529
Consumer deposits		21 888	–	21 888	21 899	31 019
Trade and other payables		706 484	–	300 001	596 974	721 975
Provisions		67 634	–	44 192	74 451	92 864
<b>Total current liabilities</b>		<b>805 858</b>	<b>–</b>	<b>366 082</b>	<b>701 852</b>	<b>854 386</b>
<b>Non current liabilities</b>						
Borrowing		45 995	–	28 648	40 854	52 790
Provisions		27 215	–	42 517	36 242	53 957
<b>Total non current liabilities</b>		<b>73 211</b>	<b>–</b>	<b>71 165</b>	<b>77 095</b>	<b>106 747</b>
<b>TOTAL LIABILITIES</b>		<b>879 069</b>	<b>–</b>	<b>437 247</b>	<b>778 948</b>	<b>961 134</b>
<b>NET ASSETS</b>	2	<b>3 364 792</b>	<b>–</b>	<b>4 049 443</b>	<b>3 871 217</b>	<b>5 558 485</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		3 364 791	139 286	3 920 063	3 859 725	5 493 084
Reserves		0	–	–	(10)	(10)
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>3 364 792</b>	<b>139 286</b>	<b>3 920 063</b>	<b>3 859 715</b>	<b>5 493 074</b>

The statement of financial position indicates the actuals to-date of the assets and liabilities of the municipality for the period ended 31 March 2022.

## PART 2 SUPPORTING SCHEDULES

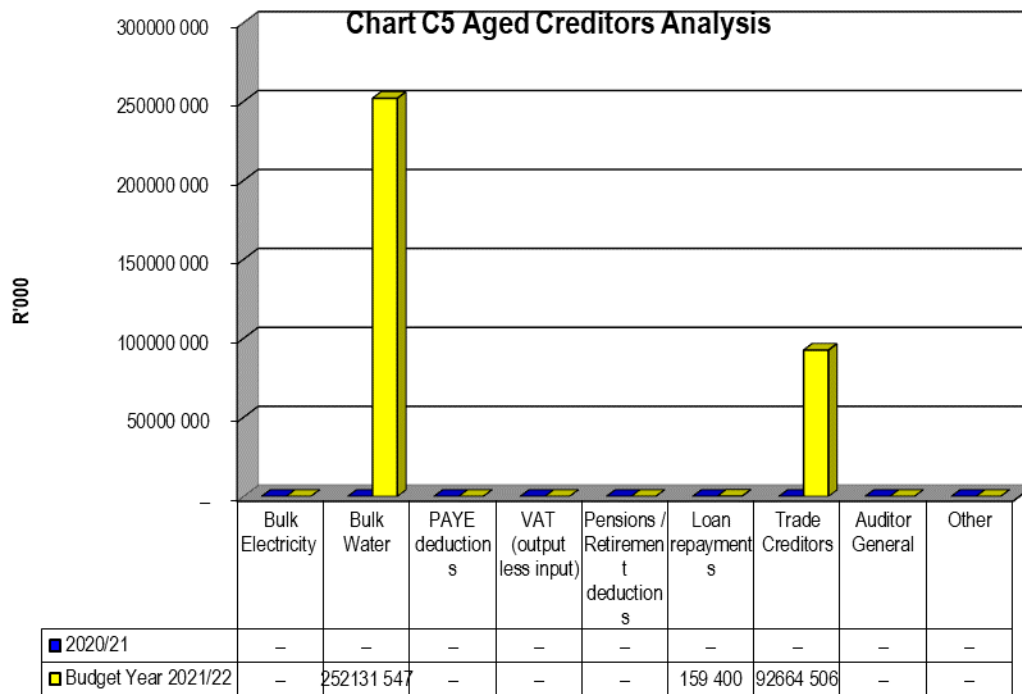
### 1. DEBTORS ANALYSIS

CUSTOMER TYPE AGE ANALYSIS FOR THE MONTH ENDING 31 MARCH 2022								
Customer type	_0_30Days	_31_60Days	_61_90Days	_91_120Days	_121_150Days	_151_180Days	_181+Days	TotalAgeing
Business	9 129 060.21	4 261 803.46	3 961 969.68	4 493 937.60	4 860 358.65	2 879 659.47	101 105 834.36	130 692 623.42
Departmental Account	3 865 349.39	1 963 988.80	1 583 556.62	1 216 363.70	938 224.34	796 847.87	16 095 682.77	26 460 013.49
Private individual	26 166 601.41	23 453 880.55	21 042 924.30	19 793 073.64	18 879 526.16	16 910 696.55	627 236 588.56	753 483 291.18
Ugu District Municipality	-103 331.76	-16 880.78	-43 396.24	-36 395.77	7 999.68	-12 276.60	-26 439.36	-230 720.83
<b>Grand Total</b>	<b>39 057 679.25</b>	<b>29 662 792.03</b>	<b>26 545 054.36</b>	<b>25 466 979.17</b>	<b>24 686 108.82</b>	<b>20 574 927.29</b>	<b>744 411 666.34</b>	<b>910 405 207.27</b>

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

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

Description	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type	M09										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	1 443	15 157	1 600	1 445	1 297	5 615	23 242	202 332	252 132	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	159	-	-	-	-	-	-	-	159	-
Trade Creditors	0700	21 347	9 129	4 290	(1 435)	3 752	(41)	36 273	19 349	92 665	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>22 950</b>	<b>24 286</b>	<b>5 890</b>	<b>10</b>	<b>5 049</b>	<b>5 574</b>	<b>59 515</b>	<b>221 681</b>	<b>344 955</b>	<b>-</b>



### 3. INVESTMENT PORTFOLIO

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
<b>Municipality</b>	Q3													
FNB Investment						0	0			10 000	-	-	-	10 000
First National Bank						0	0			94	-	-	-	94
NEDBank										20 000		(20 000)		-
Investec										-				-
ABSA Bank CALL MIG										7 298		(3 356)		3 941
STD Investment										20 000		(20 000)		-
ABSA Bank CALL						0	0			96	-	-	333	429
Jazz						0	0			-	-	-	-	-
ABSA						0	0			0	-	-	-	0
										-				-
										-				-
<b>Municipality sub-total</b>										57 488	-	(43 356)	333	14 465
<b>Entities</b>														
														-
														-
														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									57 488		(43 356)	333	14 465

### 7. ALLOCATION AND GRANTS RECEIPTS AND EXPENDITURE

UGU DISTRICT MUNICIPALITY							
GRANTS REGISTER							
31 March 2022							
NO.	DETAILS	Balance as	Total Income	Total Exp	Balance as at	Responsible	Funder/
		44 378.00	44 651.00	44 651.00	44 651.00	Person	Sponsor
A1	Finance Management Grant	0.00	-1 750 000.00	948 674.98	-801 325.02	GM: TR	DPLG
A2	Rural Transport Services	-1 748 918.51	-2 721 000.00	3 613 487.94	-856 430.57	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	0.00	-3 611 000.00	2 842 671.19	-768 328.81	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	0.00	-72 350 000.00	50 633 303.95	-21 716 696.05	GM: WS	DPLG
A5	District Growth and Development Summit	-14 379.80	0.00	14 379.80	0.00	OMM	COGTA
A6	Development Planning Shared Services	-522 595.50	0.00	389 860.10	-132 735.40	OMM	COGTA
A7	Disaster Recovery Grant	-1 903 057.40	0.00	1 903 057.40	0.00	GM:CS	COGTA
A8	Shared Legal Services Grant	-1 000 000.00	0.00	0.00	-1 000 000.00	OMM	COGTA
A9	Water Intervention-Malangen pumpstation	-75 001.65	0.00	0.00	-75 001.65	GM: WS	COGTA
A10	AWIP - St Helen's Rock Water Abstraction Pump System, Replacem	0.00	-15 300 000.00	0.00	-15 300 000.00	GM: WS	COGTA
A11	AWIP - Construction & Installation of Hand Pump Boreholes Umzur	0.00	-4 000 000.00	0.00	-4 000 000.00	GM: WS	COGTA
A12	Municipal Systems Improvement Grant	0.00	0.00	0.00	0.00	GM:CS	DPLG
A13	AWIP - Umtamvuna Water Treatment	0.00	-6 400 000.00	0.00	6 400 000.00	GM: WS	
A14	Mig Projects	0.00	-255 524 000.00	162 466 321.60	-93 057 678.40	GM: WS	DPLG
A15	Equitable Shares	0.00	-524 364 000.00	393 273 000.00	-131 091 000.00	GM: TR	DPLG
	<b>Total Unspent Grant /Subsidies</b>	<b>-5 263 952.86</b>	<b>-886 020 000.00</b>	<b>616 084 756.96</b>	<b>-262 399 195.90</b>		

### 5. COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE

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

Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		7 508	4 892	4 892	634	5 568	3 669	(1 899)	-52%	6 791
Pension and UIF Contributions		—	262	262	—	—	196	196	100%	65
Medical Aid Contributions		—	221	221	—	—	166	166	100%	55
Motor Vehicle Allowance		—	2 789	2 789	—	—	2 092	2 092	100%	697
Cellphone Allowance		—	738	738	—	—	554	554	100%	185
Housing Allowances		—	1 706	1 706	—	—	1 279	1 279	100%	426
Other benefits and allowances		2 211	42	42	213	1 715	32	(1 683)	-5303%	1 726
<b>Sub Total - Councillors</b>		<b>9 719</b>	<b>10 650</b>	<b>10 650</b>	<b>846</b>	<b>7 283</b>	<b>7 988</b>	<b>(705)</b>	<b>-9%</b>	<b>9 945</b>
% Increase	4		9.6%	9.6%						2.3%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		613	8 919	423	—	1 407	317	(1 090)	-344%	10 009
Pension and UIF Contributions		135	—	93	—	71	70	(1)	-2%	1
Medical Aid Contributions		54	—	31	—	16	24	8	33%	(8)
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		51	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		332	—	428	31	305	321	15	5%	(15)
Cellphone Allowance		12	161	8	—	4	6	2	33%	159
Housing Allowances		2	—	1	—	1	1	0	8%	(0)
Other benefits and allowances		—	—	4	—	3	3	(0)	-14%	0
Payments in lieu of leave		62	—	—	—	—	—	—	—	—
Long service awards		74	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Municipality</b>		<b>1 334</b>	<b>9 080</b>	<b>988</b>	<b>31</b>	<b>1 807</b>	<b>741</b>	<b>1 066</b>	<b>144%</b>	<b>10 146</b>
% Increase	4		580.7%	-26.0%						660.6%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		260 011	263 976	259 385	20 860	206 997	194 539	(12 458)	-6%	276 434
Pension and UIF Contributions		41 795	43 498	39 435	3 553	31 673	29 577	(2 096)	-7%	45 594
Medical Aid Contributions		16 991	18 661	14 848	1 508	12 950	11 136	(1 814)	-16%	20 476
Overtime		44 198	29 579	40 688	164	35 316	30 516	(4 800)	-16%	34 379
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		9 439	9 860	7 932	771	7 238	5 949	(1 289)	-22%	11 149
Cellphone Allowance		2 801	2 859	2 732	224	2 047	2 049	2	0%	2 857
Housing Allowances		1 844	1 827	1 040	125	1 258	780	(479)	-61%	2 305
Other benefits and allowances		10 361	6 926	9 419	8	9 850	7 065	(2 785)	-39%	9 711
Payments in lieu of leave		4 788	3 133	3 133	(692)	7 609	2 349	(5 259)	-224%	8 392
Long service awards		2 176	1 917	1 917	109	2 336	1 438	(898)	-62%	2 816
Post-retirement benefit obligations		8 292	—	—	—	—	—	—	—	—
<b>Sub Total - Other Municipal Staff</b>		<b>402 696</b>	<b>382 236</b>	<b>380 529</b>	<b>26 631</b>	<b>317 274</b>	<b>285 397</b>	<b>31 876</b>	<b>11%</b>	<b>414 112</b>
% Increase	4		-5.1%	-5.5%						2.8%
<b>Total Parent Municipality</b>		<b>413 749</b>	<b>401 966</b>	<b>392 167</b>	<b>27 507</b>	<b>326 363</b>	<b>294 125</b>	<b>32 238</b>	<b>11%</b>	<b>434 203</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Basic Salaries and Wages		493	549	518	—	239	388	149	38%	400
Pension and UIF Contributions		8	—	—	—	1	—	(1)	#DIV/0!	1
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Board Fees		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
<b>Sub Total - Board Members of Entities</b>		<b>501</b>	<b>549</b>	<b>518</b>	<b>—</b>	<b>240</b>	<b>388</b>	<b>(148)</b>	<b>-38%</b>	<b>401</b>
% Increase	4		9.6%	3.3%						-20.0%
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages		5 549	4 704	4 614	—	1 484	3 460	1 977	57%	2 727
Pension and UIF Contributions		93	940	104	—	29	78	49	63%	891
Medical Aid Contributions		—	—	—	—	—	24	24	100%	(24)
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		45	230	267	—	—	169	169	100%	61
Motor Vehicle Allowance		360	233	233	—	—	496	496	100%	(263)
Cellphone Allowance		—	—	—	—	—	6	6	100%	(6)
Housing Allowances		—	—	—	—	—	1	1	100%	(1)
Other benefits and allowances		—	—	—	—	—	3	3	100%	(3)
Payments in lieu of leave		68	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Entities</b>		<b>6 116</b>	<b>6 107</b>	<b>5 218</b>	<b>—</b>	<b>1 513</b>	<b>4 236</b>	<b>(2 724)</b>	<b>-64%</b>	<b>3 383</b>
% Increase	4		-0.1%	-14.7%						-44.7%
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		4 504	4 204	4 110	—	1 504	3 083	1 579	51%	2 625
Pension and UIF Contributions		238	293	255	—	80	191	111	58%	182
Medical Aid Contributions		165	249	160	—	49	120	71	59%	178
Overtime		—	—	79	—	2	59	57	97%	(57)
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		341	513	513	—	—	385	385	100%	128
Cellphone Allowance		33	32	31	—	10	23	13	57%	19
Housing Allowances		8	18	10	—	3	7	5	65%	14
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		(57)	137	140	—	—	105	105	100%	32
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
<b>Sub Total - Other Staff of Entities</b>		<b>5 233</b>	<b>5 446</b>	<b>5 297</b>	<b>—</b>	<b>1 648</b>	<b>3 973</b>	<b>(2 325)</b>	<b>-59%</b>	<b>3 121</b>
% Increase	4		4.1%	1.2%						-40.4%
<b>Total Municipal Entities</b>		<b>11 850</b>	<b>12 102</b>	<b>11 033</b>	<b>—</b>	<b>3 400</b>	<b>8 598</b>	<b>(5 197)</b>	<b>-60%</b>	<b>6 905</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>425 599</b>	<b>414 068</b>	<b>403 200</b>	<b>27 507</b>	<b>329 764</b>	<b>302 723</b>	<b>27 040</b>	<b>9%</b>	<b>441 108</b>
% Increase	4		-2.7%	-5.3%						3.6%
<b>TOTAL MANAGERS AND STAFF</b>		<b>415 379</b>	<b>402 868</b>	<b>392 032</b>	<b>26 661</b>	<b>322 241</b>	<b>294 347</b>	<b>27 894</b>	<b>9%</b>	<b>430 762</b>



## 6. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

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

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue By Source</b>										
Property rates		-	-	-	-	-	-	-		-
Service charges - electricity revenue		-	-	-	-	-	-	-		-
Service charges - water revenue		-	-	-	-	-	-	-		-
Service charges - sanitation revenue		-	-	-	-	-	-	-		-
Service charges - refuse revenue		-	-	-	-	-	-	-		-
Rental of facilities and equipment		-	-	-	-	-	-	-		-
Interest earned - external investments		344	260	308	-	174	231	57	25%	203
Interest earned - outstanding debtors		9	-	-	-	-	-	-		-
Dividends received		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		-	-	-	-	-	-	-		-
Licences and permits		-	-	-	-	-	-	-		-
Agency services		-	-	-	-	-	-	-		-
Transfers and subsidies		23 818	21 651	21 684	-	8 221	16 263	8 042	49%	13 609
Other revenue		6 454	6 838	6 720	-	2 561	5 040	2 479	49%	4 359
Gains		-	-	-	-	-	-	-		-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>30 625</b>	<b>28 749</b>	<b>28 711</b>	<b>-</b>	<b>10 955</b>	<b>21 533</b>	<b>(10 578)</b>	<b>-49%</b>	<b>18 171</b>
<b>Expenditure By Type</b>										
Employee related costs		11 850	12 102	11 033	-	3 263	8 275	5 012	61%	7 090
Remuneration of councillors		-	-	-	-	-	-	-		-
Debt impairment		44	11	30	-	2	23	21	91%	(10)
Depreciation & asset impairment		178	272	160	-	42	120	78	65%	194
Finance charges		128	186	113	-	56	84	28	33%	158
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		2 193	1 012	612	-	27	459	432	94%	581
Contracted services		3 297	3 249	4 303	-	777	3 227	2 450	76%	799
Transfers and subsidies		-	-	-	-	-	-	-		-
Other expenditure		4 868	11 773	12 299	-	1 989	9 224	7 235	78%	4 538
Losses		61	4	4	-	-	3	3	100%	1
<b>Total Expenditure</b>		<b>22 619</b>	<b>28 610</b>	<b>28 554</b>	<b>-</b>	<b>6 157</b>	<b>21 416</b>	<b>(15 259)</b>	<b>-71%</b>	<b>13 351</b>
<b>Surplus/(Deficit)</b>		<b>8 006</b>	<b>140</b>	<b>157</b>	<b>-</b>	<b>4 798</b>	<b>117</b>	<b>4 681</b>	<b>3987%</b>	<b>4 820</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>8 006</b>	<b>140</b>	<b>157</b>	<b>-</b>	<b>4 798</b>	<b>117</b>	<b>4 681</b>	<b>3987%</b>	<b>4 820</b>
Taxation		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>		<b>8 006</b>	<b>140</b>	<b>157</b>	<b>-</b>	<b>4 798</b>	<b>117</b>	<b>4 681</b>	<b>3987%</b>	<b>4 820</b>

## 7. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

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

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Municipal Entity										
Ugu Development Agency		12 661	10 117	9 897	–	4 901	7 423	(2 521)	-34%	7 596
Ugu Tourism Authority		17 964	18 632	–	–	6 054	–	6 054	#DIV/0!	24 686
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## 8. CAPITAL PROGRAMME PERFORMANCE

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

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Finance and Administration		6 320 897	-	-	(109)	(109)	-	(109)	#DIV/0!	(109)
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		590	-	-	-	-	-	-		-
Vote 10 - Road Transport		-	-	-	-	-	-	-		-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-		-
Vote 12 - Energy Sources		-	-	-	-	-	-	-		-
Vote 13 - Water Management		384 048	-	-	-	-	-	-		-
Vote 14 - Waste Water Management		1 976 300	-	-	-	-	-	-		-
Vote 15 - Waste Management		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	8 681 834	-	-	(109)	(109)	-	(109)	#DIV/0!	(109)
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Finance and Administration		-	36 450	31 310	1 293	14 178	23 483	(9 305)	-40%	22 005
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		-	140	157	-	(1)	118	(119)	-101%	38
Vote 12 - Energy Sources		-	-	-	-	-	-	-		-
Vote 13 - Water Management		-	212 593	197 992	27 420	107 331	148 494	(41 163)	-28%	156 829
Vote 14 - Waste Water Management		-	84 505	103 897	13 663	66 137	77 922	(11 786)	-15%	92 111
Vote 15 - Waste Management		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	-	333 687	333 355	42 375	187 645	250 016	(62 371)	-25%	270 984
Total Capital Expenditure		8 681 834	333 687	333 355	42 266	187 536	250 016	(62 481)	-25%	270 874
Capital Expenditure - Functional Classification										
Governance and administration		6 320 897	36 450	31 310	1 184	14 069	23 483	(9 414)	-40%	21 896
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		6 320 897	36 450	31 310	1 184	14 069	23 483	(9 414)	-40%	21 896
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	-	-	-	-	-	-		-
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		590	-	-	-	-	-	-		-
Planning and development		590	-	-	-	-	-	-		-
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		2 360 348	297 098	301 888	41 082	173 468	226 416	(52 948)	-23%	248 940
Energy sources		-	-	-	-	-	-	-		-
Water management		384 048	212 593	197 992	27 420	107 331	148 494	(41 163)	-28%	156 829
Waste water management		1 976 300	84 505	103 897	13 663	66 137	77 922	(11 786)	-15%	92 111
Waste management		-	-	-	-	-	-	-		-
Other		-	140	157	-	(1)	118	(119)	-101%	38
Total Capital Expenditure - Functional Classification	3	8 681 834	333 548	333 355	42 266	187 536	250 016	(62 481)	-25%	270 874
Funded by:										
National Government		425 221	295 098	283 420	39 648	171 029	212 565	(41 536)	-20%	241 884
Provincial Government		12 174	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		437 395	295 098	283 420	39 648	171 029	212 565	(41 536)	-20%	241 884
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		8 244 439	38 450	49 778	2 618	16 517	37 334	(20 816)	-56%	28 962
Total Capital Funding		8 681 834	333 548	333 198	42 266	187 547	249 899	(62 352)	-25%	270 846

9.

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

To attach F Schedules from the Entities

## 11. MUNICIPAL MANAGER'S QUALITY CERTIFICATE