UGU DISTRICT MUNICIPALITY

CONSOLIDATED BUDGET IMPLEMENTATION REPORTS IN TERMS OF S11; S52 AND S71 OF THE MFMA FOR THE PERIOD ENDED 30 SEPTEMBER 2022

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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 2022/2023 Budget of the Ugu District Municipality for the period ending 30 SEPTEMBER 2022 in line with the statutory requirements of S71 and S52 (d) 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; section 52 (d).

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.

Also, as required of S52 (d) of the MFMA, which states that, the Mayor must, within 30 days of each quarter submit a report to the council on the implementation of the budget and the financial of the municipality.

5. EXECUTIVE SUMMARY

The monthly budget statement in terms of section 71 and 52 (d) of the Municipal Finance Management Act for the period ended 30 September 2022 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 - Q1 First Quarter

Description	2021/22	Budget Year 2022/23							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total Revenue (excluding capital transfers and contributions)	1 045 918 634	1 234 622 858	-	52 266 870	359 948 059	308 655 706	51 292 353	17%	
Total Expenditure	1 461 024 717	1 341 741 670	-	118 047 439	307 925 159	335 435 466	- 27 510 307	-8%	
Surplus/(Deficit)	- 415 106 083	- 107 118 812	-	- 65 780 569	52 022 900	- 26 779 760	78 802 660	-294%	
Total sources of capital funds	220 541 003	314 987 899	-	15 696 172	- 9 964 213 468	78 746 976	- 10 042 960 444	-12753%	

Table C1 above, reflects a deficit of R65.7 million against the budgeted deficit of R26.7 million which resulted in a variance of R78.8 million. The reasons for the variance are explained under 5.1.1. below

Impact on Revenue

During the First quarter of the current financial year, the municipality had received the first 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.

- Remuneration of councillors = R45 000
- Debt Impairment = R37 117 000
- Depreciation = R25 514 000
- Finance Charges =R2 463 000
- Inventory consumed and bulk purchases =R16 366 000

5.1.1. Revenue by source

The total revenue earned for the financial year to-date is R359.9 million, compared with the target of R308.6 million which resulted in a variance of R51.2 million.

The positive variance is as a result of receiving the first trench of Equitable Share and other major Capital grants. MIG has an operational portion that is accounted for as Opex and a capital portion that is accounted for as Capex.

5.1.2. Operating Expenditure:

The total operational expenditure for the financial year to-date amounted to R307.9 million against the target of R335.4 million which resulted in a favorable variance of R27.5 million.

The positive variance is caused by the implementation of the cost saving measures which forms part of the Financial Recovery Plan to ensure that costs are reduced on a monthly basis.

5.1.3. Capital Expenditure:

The capital expenditure for the financial year to-date amounted to R36.5 million against the Budget of R78.7 million which resulted in an unfavorable variance of R42.1 million.

The variance for grant funded Projects is as a result of municipality being at a stage of advertising some projects and some are awaiting to be awarded as it is the beginning of the new financial year. The expenditure is expected to rise in the second quarter.

MIG spending sits at 22.32%
WSIG spending is at 28.53%

5.2 STATEMENT OF FINANCIAL PERFORMANCE

DC21 Ugu - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	451 730	521 380	–	44 062	98 321	130 345	(32 024)	-25%	–
Investment revenue	7 470	7 821	–	884	2 069	1 955	113	6%	–
Transfers and subsidies	533 159	655 132	–	1 002	230 171	163 783	66 388	41%	–
Other own revenue	53 559	50 290	–	6 319	29 388	12 573	16 815	134%	–
Total Revenue (excluding capital transfers and contributions)	**1 045 919**	**1 234 623**	**–**	**52 267**	**359 948**	**308 656**	**51 292**	**17%**	**–**
Employee costs	413 723	414 993	–	39 465	128 621	103 748	24 873	24%	–
Remuneration of Councillors	9 809	11 758	–	1 229	2 895	2 940	(45)	-2%	–
Depreciation & asset impairment	228 156	317 000	–	17 967	53 736	79 250	(25 514)	-32%	–
Finance charges	22 668	14 092	–	521	1 061	3 523	(2 463)	-70%	–
Inventory consumed and bulk purchases	155 058	153 492	–	13 034	22 007	38 373	(16 366)	-43%	–
Transfers and subsidies	2 786	21 650	–	–	–	5 413	(5 413)	-100%	–
Other expenditure	628 824	408 755	–	45 699	99 474	102 189	(2 715)	-3%	–
Total Expenditure	**1 461 025**	**1 341 742**	**–**	**117 915**	**307 793**	**335 435**	**(27 643)**	**-8%**	**–**
Surplus/(Deficit)	**(415 106)**	**(107 119)**	**–**	**(65 648)**	**52 155**	**(26 780)**	**78 935**	**-295%**	**–**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	348 809	285 505	–	36 235	81 868	71 376	10 491	15%	–
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	**(66 297)**	**178 386**	**–**	**(29 413)**	**134 023**	**44 597**	**89 426**	**201%**	**–**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(66 297)**	**178 386**	**–**	**(29 413)**	**134 023**	**44 597**	**89 426**	**201%**	**–**
Capital expenditure & funds sources									
Capital expenditure	**220 541**	**314 988**	**–**	**15 696**	**36 573**	**78 747**	**(42 174)**	**-54%**	**–**
Capital transfers recognised	255 882	285 505	–	15 110	34 385	71 376	(36 992)	-52%	–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	(35 341)	29 483	–	586	2 188	7 371	(5 183)	-70%	–
Total sources of capital funds	**220 541**	**314 988**	**–**	**15 696**	**36 573**	**78 747**	**(42 174)**	**-54%**	**–**
Financial position									
Total current assets	437 787	529 043	–		475 368				–
Total non current assets	3 637 916	3 731 120	–		3 622 807				–
Total current liabilities	816 848	340 224	–		707 401				–
Total non current liabilities	56 434	306 973	–		54 331				–
Community wealth/Equity	3 726 060	3 434 580	–		3 252 311				–
Cash flows									
Net cash from (used) operating	641 240	439 175	–	(60 492)	(124 393)	109 794	234 186	213%	–
Net cash from (used) investing	8 189 878	(314 988)	–	(15 696)	9 964 213	(78 747)	(10 042 960)	12753%	–
Net cash from (used) financing	–	(21 888)	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**9 079 630**	**181 780**	**–**	**–**	**10 088 334**	**110 528**	**(9 977 806)**	**-9027%**	**248 513**
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	43 797	32 056	26 707	31 419	25 727	22 469	124 130	680 160	986 465
Creditors Age Analysis									
Total Creditors	8 785	5 511	(740)	66 232	17 496	4 319	17 460	243 998	363 062

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) - Q1 First Quarter

Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		–	–	–	–	–	–	–		–
Service charges - electricity revenue		–	–	–	–	–	–	–		–
Service charges - water revenue		343 680	412 756	–	32 398	70 587	103 189	(32 602)	-32%	–
Service charges - sanitation revenue		108 050	108 623	–	11 664	27 734	27 156	578	2%	–
Service charges - refuse revenue		–	–	–	–	–	–	–		–
Rental of facilities and equipment		1 417	4 722	–	4	2 023	1 181	842	71%	–
Interest earned - external investments		7 470	7 821	–	884	2 069	1 955	113	6%	–
Interest earned - outstanding debtors		48 936	37 768	–	4 321	11 832	9 442	2 390	25%	–
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences and permits		–	–	–	–	–	–	–		–
Agency services		–	–	–	–	–	–	–		–
Transfers and subsidies		533 159	655 132	–	1 002	230 171	163 783	66 388	41%	–
Other revenue		2 005	7 700	–	1 993	15 532	1 925	13 607	707%	–
Gains		1 201	100	–	–	–	25	(25)	-100%	–
Total Revenue (excluding capital transfers and contributions)		**1 045 919**	**1 234 623**	–	**52 267**	**359 948**	**308 656**	**51 292**	**17%**	–

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 R70.5 million compared with the year-to-date budget of R103.1 million which resulted in the variance of R32.6 million.

The correction of readings on customer accounts resulted in a decrease in the consumption for the month of July as most customers were being overestimated in the previous months.

5.3.1.2. Service charges-sanitation

The actual revenue billed from Service charges - Sanitation amounted to R27.7 million compared with the year-to-date budget of R27.1 million which resulted in the variance of R578 thousand.

The year to date billing exceeded the budgeted figure that's the reason for a positive vaiance.

5.3.1.3. Rental of facilities

Revenue from rental of facilities amounted to R2 million compared with the year-to-date budget of R1.1 million which resulted in the variance of R842 thousand.

The billing of rental income for BTS service providers is raised in July every year for the full year. This is in line with their SLAs

5.3.1.4. Interest earned-external investments

Interest earned on external investments amounted to R2 million compared with the year-to-date budget of R1.9 million, resulting in an unfavourable variance of R113 thousand.

Investments were below the anticipated amount due to grants and collections received towards the end of the month of July. This then meant that funds had been invested for a shorter period than planned resulting in interest earned being below the anticipated value.

5.3.1.5. Interest earned-outstanding debtors

Interest earned on outstanding debtors amounts to R11.8 million compared with the year-to-date budget of R9.4 million, which resulted in a variance of R2.3 million.

The book debt is still on the continuous increase ad the collections are still a concern which has then led to the high amount of interest being raised.

5.3.1.6. Transfers and subsidies

Transfers and subsides recognised operational amounted to R230.1 million compared with the year to-date budget of R163.7 million, resulting in a variance of R66.3 million.

The variance is a result of the first trench of Equitable Share which was received in July 2022 and is expected to be utilised for operations for the next four months. The year-to-date budget amount reflects the anticipated distribution of the equitable share to align with anticipated expenditure throughout the year.

5.3.1.7. Other revenue

This income is composed of all the internally generated income except the service charges, the rental of facilities and the interest income. The year-to-date performance on Other Revenue amounted to R15.5 million compared with the year-to-date budget of R1.9 million, resulting in a variance of R13.6 million.

The high variance is due to the insurance commission that was received in the month of July 2022 amounting to R13million.

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) - Q1 First Quarter										
		2021/22	Budget Year 2022/23							
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		413 723	414 993	–	39 465	128 621	103 748	24 873	24%	–
Remuneration of councillors		9 809	11 758	–	1 229	2 895	2 940	(45)	-2%	–
Debt impairment		174 053	154 905	–	818	1 609	38 726	(37 117)	-96%	–
Depreciation & asset impairment		228 156	317 000	–	17 967	53 736	79 250	(25 514)	-32%	–
Finance charges		22 668	14 092	–	521	1 061	3 523	(2 463)	-70%	–
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		155 058	153 492	–	13 034	22 007	38 373	(16 366)	-43%	–
Contracted services		239 550	123 323	–	20 800	40 410	30 831	9 579	31%	–
Transfers and subsidies		2 786	21 650	–	–	–	5 413	(5 413)	-100%	–
Other expenditure		244 527	130 526	–	24 214	57 587	32 632	24 956	76%	–
Losses		(29 306)	–	–	–	–	–	–		–
Total Expenditure		1 461 025	1 341 742	–	118 047	307 925	335 435	(27 510)	-8%	–

5.4.1. Employee related costs

The expenditure on the employee costs amounted to R128.6 million compared with the year-to-date budget of R103.7 million, resulting in an unfavorable variance of R24.8.

The municipality has paid bonuses/ 13th cheque to its employees that are due in August every year.

5.4.2. Remuneration of councilors

The actual expenditure for the councilor's allowances amounted to R2.8 million compared with the year-to-date budget of R2.9 million, resulting in a variance of R45 thousand.

The municipality has implemented cost containment measures to ensure that costs are reduced on a monthly basis.

5.4.3. Depreciation and asset impairment

The actual expenditure on the depreciation and asset impairment amounted to R53.7 million compared with the budget of R79.2 million, resulting in a variance of R37.1 million.

Expenditure on assets Impairment is done once at the end of the financial year after an expert asset conditional assessment.

The budget amount is more than the actual because, the remaining useful life of assets were assessed and that led to a reduction in depreciation and impairment.

5.4.4. Inventory consumed

The actual expenditure for inventory consumed amounted to R22 million compared with the year-to-date budget of R38.3 million, resulting in a favorable variance of R16.3 million.

The municipality is implementing the cost containment measure as per its Financial Recovery and Budget Funding Plan.

5.4.5. Contracted Services

The expenditure for Contracted services amounted to R40.4 million, compared with a year-to-date budget of R30.8 million resulting in an unfavorable variance of R9.5 million. The variance relates to expenditure on VIP toilets which is funded by MIG. The project is operating in nature and thus it is categorized as contracted services. In a bid to accelerate the MIG spending much focus has been placed on this project while other project are still in the process of being awarded.

5.4.6. Transfers and subsidies

The expenditure for Transfers and subsidies amounted to R0, compared with a year-to-date budget of R5.4 million resulting in a favorable variance of R5.4 million.

There exists an arrangement to raise invoices on a quarterly basis for the entity and thus expenditure is expected in M04, the entity was experiencing system challenges leading to the invoices being raised in October for the 1st quarter.

5.4.7. Other operating expenditure

The expenditure on other operation expenditure amounted to R57.5 million compared with the year-to-date budget of R32.6 million resulting in an unfavorable variance of R24.9 million. This is owing to the increased electricity bill which was is not commensurate to the year to date projections.

5.5 DEBTORS AGE ANALYSIS

CUSTOMER TYPE AGE ANALYSIS AS AT 30 SEPTEMBER 2022

CUSTOMER TYPE	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	9 931 636.23	6 376 533.39	7 239 855.33	6 829 703.59	3 914 579.23	3 835 178.20	107 303 082.32	145 430 568.30
Departmental Account	3 621 827.68	2 218 870.79	1 410 965.65	876 659.07	547 199.31	618 560.76	9 951 416.04	19 245 499.30
Private individual	30 256 638.29	24 878 086.21	20 281 106.77	23 228 284.80	21 931 169.97	18 299 516.51	689 829 669.91	828 704 472.46
Ugu District Municipality	- 193 036.41	- 156 152.08	145 458.84	- 62 598.77	20 456.59	- 66 291.63	- 2 480.68	- 314 644.14
Grand Total	**43 617 065.79**	**33 317 338.31**	**29 077 386.59**	**30 872 048.69**	**26 413 405.10**	**22 686 963.84**	**807 081 687.59**	**993 065 895.91**

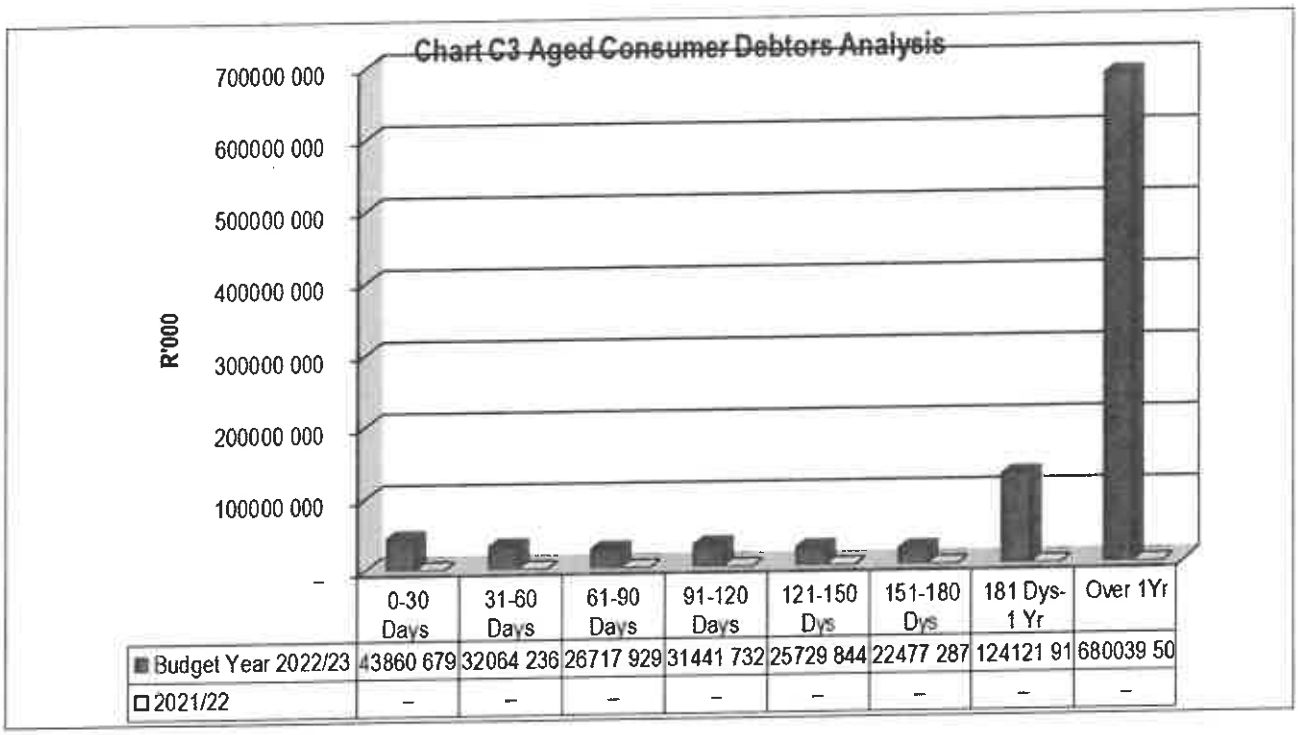
The biggest contributor to the total debt is residential customers who equate to 83%, business is 15% of the total debt and departmental accounts are 2% to the total debt. It has also been noticed that some customers have opted to have boreholes in their properties, and some have installed storage facilities 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. Assistance is sought from the political leadership to assist in this regard. The system now has a functionality to correct readings on customer accounts and correct transactions. The process is ongoing as corrections can only be made as and when actual readings are collected.

Comments on departmental debt are detailed below: -

DEPARTMENTAL AGE ANALYSIS AS AT 30 SEPTEMBER 2022

Account Category	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance	Comments
Dept of Education	4 838.97	1 801.71	1 587.30	1 613.61	1 815.44	1 815.44	45 538.14	59 010.61	R41 544.42 was received from the department and engagements continues to resolve the disputed accounts.
Dept of Education(Section 20)	32 603.34	-	-	-	-	0.00	0.00	32 603.34	
Dept of Education(Section 21)	582 569.14	264 431.83	- 514.61	235 517.18	163 911.97	202 835.22	2 610 802.30	4 059 553.03	The bulk of the balance on section 21 schools is rural area schools and we are unable to disconnect due to no water however statements have been sent to school principals with updated emails.
Dept of Health	721 375.03	243 934.78	22 831.15	28 129.91	- 74 513.53	- 506.95	- 966 921.89	- 25 671.50	R434 542.37 was received from Health.
Dept of Higher Education and Training	163 052.08	1 133.84	1 013.41	925.81	921.60	521.55	28 541.59	196 109.88	Warning letter issued on one account with long outstanding debt and Sayidi TVET disputed the account saying it does not belong to them.
Dept of Human Settlement	5 684.85	4 718.37	4 689.41	4 644.01	4 142.61	3 952.81	114 773.56	142 605.62	R6 635.68 was received from the department and we are awaiting for confirmation of the meeting for the reconciliation of accounts and payments.
Dept of Public Works National	873 769.97	212 262.13	36 971.86	54 317.75	79 668.00	86 600.26	1 142 888.47	2 486 478.44	R1 408 648.90 has been received from the department and the department is paying it accounts monthly.
Dept of Public Works Provincial	3 366.13	1 613.31	1 322.15	1 296.37	1 292.17	1 290.57	126 645.93	136 826.63	R4 724.35 has been received from the port shepstone office and provincial office does not respond and R42 0816.26 consist of vacant stand.
Dept of Social Development	22 655.28	2 057.91	1 972.06	- 3 519.06	2 509.46	1 817.74	110 580.88	138 074.27	Reminder of outstanding balances sent.
Dept of Sports and Recreation	939.87	139.59	-	- 5 499.13	-	-	0.00	- 4 419.67	
Dept of Transport	74 355.84	106 668.70	32 940.97	31 023.72	21 683.59	3 351.76	71 424.04	341 448.62	DOT paid R8 138.43 and we have sent them ageing that detailed their outstanding balance and awaiting for response. Debt to the value of R116 541.56 relate to vacant stand and we are unable to restrict services.
Eskom	38 092.11	31 639.21	26 528.76	35 517.96	31 599.74	27 796.92	1 201 776.12	1 392 950.82	No payment received from Eskom and we have made a follow up with regards to their reconciliation and payments. No response has been received to date.
Harry Gwala District Municipality	3 460.21	391 611.34	393 075.89	27 569.94	9 245.31	0.00	0.00	824 962.69	Outstanding invoices have been shared with the DM and waiting for their response.
National Youth Development Agency	756.16	1 508.63	622.44	-	-	-	0.00	2 887.23	Follow up was done on the outstanding balance with Harry Gwala with no response and warning letters will be issued if no payment received with 14 days.
Ray Nkonyeni Municipality	886 899.28	286 015.83	- 19 690.90	71 120.34	70 395.27	68 456.53	2 150 077.90	3 513 274.25	Received a payment of R868 376.08. Calculation of interest that will be waived should they pay full capital amount is ongoing.
South African Post Office	15 635.85	4 872.90	- 172.49	169.49	168.68	167.88	3 848.18	25 035.47	Disconnections done
Telkom SA	16 416.36	19 665.14	15 216.78	16 141.42	11 511.79	10 409.58	3 729.15	93 090.22	Disconnections done
Transnet	- 379 505.93	42 836.12	189 230.13	98 045.28	35 357.19	32 049.38	1 365 872.28	1 383 884.45	The payment of R1 003 804.81 was received in Sept 2022 from Prasa and we are continuing communicating with the Transnet and Prasa.
Umdoni Local Municipality	492 221.54	518 643.93	651 279.71	235 536.56	187 011.08	177 535.04	2 031 915.34	4 294 143.20	Interest calculations on the other long outstanding debt are still ongoing and are being sent to the municipality as they requested to pay capital amount only.
Umuziwabantu Municipality	60 611.10	82 757.61	50 499.29	42 911.45	10.00	0.00	- 125 591.56	111 197.89	A follow up has been made regarding payment of the August 2022 account.
Umzumbe Municipality	542.01	642.00	1 180.66	879.76	468.94	467.03	35 515.61	39 696.01	
Grand Total	**3 620 339.19**	**2 218 954.88**	**1 410 928.95**	**876 342.37**	**547 199.31**	**618 560.76**	**9 951 416.04**	**19 243 741.50**	

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



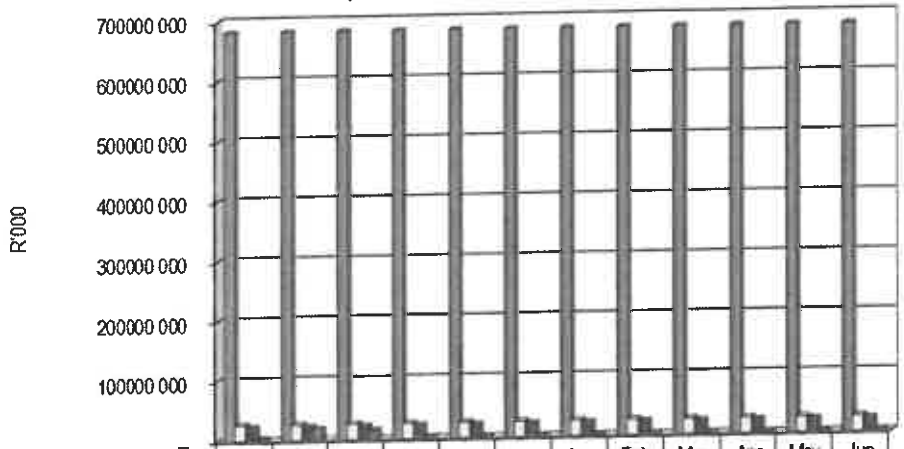
5.6 CAPITAL EXPENDITURE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

Vote Description	Ref	2021/22	Budget Year 2022/23							
		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		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		(45 338)	24 983	27 563	586	2 188	6 246	(4 058)	-65%	27 563
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		156 310	194 135	199 458	10 828	25 474	48 534	(23 060)	-48%	199 458
Vote 14 - Waste Water Management		109 569	95 870	54 958	4 282	8 911	23 968	(15 057)	-63%	54 958
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	220 541	314 988	281 979	15 696	36 573	78 747	(42 174)	-54%	281 979
Total Capital Expenditure		220 541	314 988	281 979	15 696	36 573	78 747	(42 174)	-54%	281 979
Capital Expenditure - Functional Classification										
Governance and administration		(45 338)	24 983	27 563	586	2 188	6 246	(4 058)	-65%	27 563
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		(45 338)	24 983	27 563	586	2 188	6 246	(4 058)	-65%	27 563
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	–	–	–	–	–	–		–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		265 879	290 005	254 416	15 110	34 385	72 501	(38 117)	-53%	254 416
Energy sources		–	–	–	–	–	–	–		–
Water management		156 310	194 135	199 458	10 828	25 474	48 534	(23 060)	-48%	199 458
Waste water management		109 569	95 870	54 958	4 282	8 911	23 968	(15 057)	-63%	54 958
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	220 541	314 988	281 979	15 696	36 573	78 747	(42 174)	-54%	281 979
Funded by:										
National Government		250 353	285 505	252 211	15 110	34 385	71 376	(36 992)	-52%	252 211
Provincial Government		5 528	–	–	–	–	–	–		–
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		255 882	285 505	252 211	15 110	34 385	71 376	(36 992)	-52%	252 211
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		(35 341)	29 483	29 768	586	2 188	7 371	(5 183)	-70%	29 768
Total Capital Funding		220 541	314 988	281 979	15 696	36 573	78 747	(42 174)	-54%	281 979

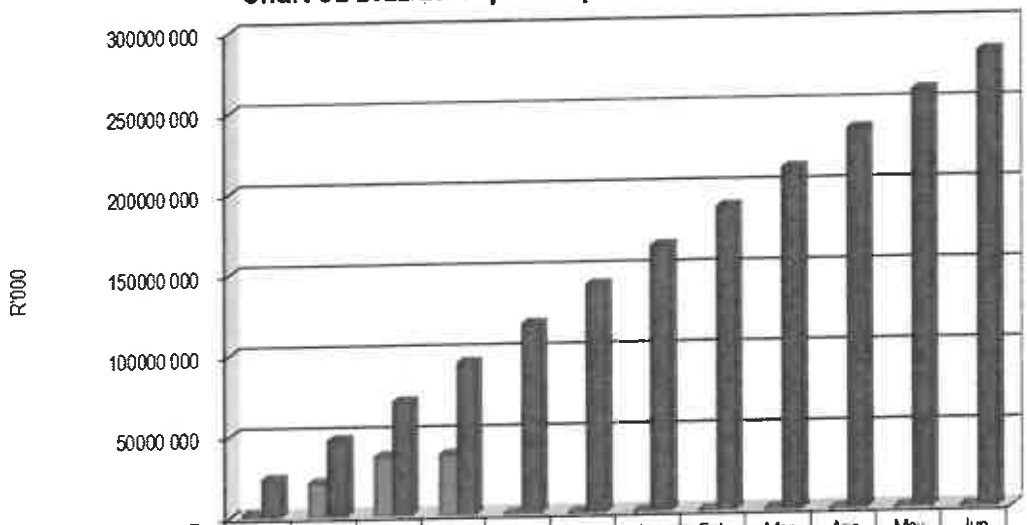
The above table gives details of the year to-date actual capital expenditure against the budget. The actual capital expenditure for the financial year to-date amounted to R36.5 million relating to **MIG and WSIG**, against the year-to-date budget of R78.7 million, resulting in a variance of R42.1 million.

Chart C1 2022/23 Capital Expenditure Monthly Trend: actual v target



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2021/22	82485	82485	82485	82485	82485	82485	82485	82485	82485	82485	82485	82485
Original Budget	26248	26248	26248	26248	26248	26248	26248	26248	26248	26248	26248	26248
Adjusted Budget	23498	23498	23498	23498	23498	23498	23498	23498	23498	23498	23498	23498
Monthly actual	1866 7	19009	15696	732 12	–	–	–	–	–	–	–	–

Chart C2 2022/23 Capital Expenditure: YTD actual v YTD target



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD actual	1866 7	20676	36572	37304	–	–	–	–	–	–	–	–
YearTD budget	23498	46996	70494	93992	117491	140989	164487	187985	211484	234982	258480	281978

5.7 INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - Q1 First Quarter

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												
Municipality														
FNB Investment										18 000		(3 000)		15 000
First National Bank										179				179
NEDBank										40 000		(30 000)		10 000
Investec										-				-
ABSA Bank CALL MIG										30 641		(27 505)		3 136
STD Investment										40 000				40 000
ABSA Bank CALL										185		(65)		120
Jazz										-				-
ABSA										0				0
														-
														-
Municipality sub-total										129 005		(60 570)	-	68 435
Entities														
														-
														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									129 005		(60 570)	-	68 435

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

5.8 TRANSFERS AND GRANTS RECEIPTS

UGU DISTRICT MUNICIPALITY

GRANTS REGISTER

30 September 2022

NO.	DETAILS	Balance as 1-Jul-2022	Total Income 30-Sep-2022	Total Exp 30-Sep-2022	Balance as at 30-Sep-2022	Total % Spent 30-Sep-202	Responsible Person	Funder/ Sponsor
A1	Finance Management Grant	R0.00	-R1 950 000.00	R262 207.49	-R1 687 792.51	13.45%	GM: TR	DPLG
A2	Rural Transport Services	R0.00	-R1 993 000.00	R715 135.26	-R1 277 864.74	35.88%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R830 000.00	R711 710.00	-R118 290.00	85.75%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R25 000 000.00	R19 967 899.41	-R5 032 100.59	79.87%	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	-R4 839 876.43	R0.00	R0.00	-R4 839 876.43	0.00%	GM: WS	COGTA
A8	Municipal Disaster Response Grant	-R2 000 000.00	R0.00	R0.00	-R2 000 000.00	0.00%	GM: WS/CS	COGTA
A9	Ugu Transformative River Management Programme	R0.00	-R2 500 000.00	R0.00	-R2 500 000.00	0.00%	GM: IED	EDTEA
A10	Mig Projects	R0.00	-R69 000 000.00	R61 899 886.71	-R7 100 113.29	89.71%	GM: WS	DPLG
A11	Equitable Shares	R0.00	-R228 206 000.00	R146 286 500.01	-R81 919 499.99	64.10%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	**-R7 839 876.43**	**-R329 479 000.00**	**R229 843 338.88**	**-R107 475 537.55**			

5.8.1. Transfers and Grants Receipts

The total grants received for financial year to-date amounted to R329 479 000 as per the Table/ Schedule above, and the expenditure to-date is R229 843 338.88 which is 69.76%.

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 950 000 million, as at the end of August the whole Grant allocation of R1 950 000 had been received. The expenditure as at 30 September amounted to R262 207.49 The percentage spending on the Grant is 13.45%

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 R277 374 000 and as at the end of July, an amount of R69 000 000 had been received in July and R61 899 886.71 was spent. The percentage spending of the Grant is 22.32%

5.8.3.3. Water Services Infrastructure Grant (WSIG)

The gazette amount is R 70 000 000 and as at the end of July 2022 the total amount of R25 000 000 had been received in July and R19 967 899.41 was spent. The percentage spending of the Grant is 28.53%

5.8.3.4. Other grants

The gazette allocations for 2022/2023 are as follows:

- Expanded Public Works Programme gazzeted amount R 3 319 000 the total amount of R830 000 had been received and the expenditure as of 30 September is R711 710.00 The percentage spending of the Grant is 21.44%
- Rural Roads Asset Management Systems Grant gazzeted amount R2 848 000 and the Expenditure as of 30 September is R715 135.26, we have received R1 993 000 in July. The percentage spending of the Grant is 25.11%

5.9 SALARIES EXPENDITURE DETAILS

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter

Summary of Employee and Councillor remuneration	Ref	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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 432	8 567	–	900	2 126	2 142	(16)	-1%	–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	398	–	–	–	99	(99)	-100%	–
Cellphone Allowance		–	707	–	–	–	177	(177)	-100%	–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		2 377	2 086	–	329	769	522	247	47%	–
Sub Total - Councillors		9 809	11 758	–	1 229	2 895	2 940	(46)	-2%	–
% increase	4		19.9%							
Senior Managers of the Municipality	3									
Basic Salaries and Wages		211	4 916	–	–	–	1 229	(1 229)	-100%	–
Pension and UIF Contributions		46	–	–	–	–	–	–		–
Medical Aid Contributions		16	62	–	–	–	16	(16)	-100%	–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		397	1 632	–	31	92	408	(316)	-78%	–
Cellphone Allowance		4	141	–	–	–	35	(35)	-100%	–
Housing Allowances		1	470	–	–	–	118	(118)	-100%	–
Other benefits and allowances		3	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		678	7 222	–	31	92	1 806	(1 714)	-95%	–
% increase	4		964.6%							
Other Municipal Staff										
Basic Salaries and Wages		250 361	218 069	–	24 345	69 879	54 517	15 362	28%	–
Pension and UIF Contributions		42 337	41 247	–	3 812	11 315	10 312	1 003	10%	–
Medical Aid Contributions		16 807	19 402	–	1 527	4 520	4 850	(331)	-7%	–
Overtime		51 459	26 255	–	3 273	9 904	6 564	3 340	51%	–
Performance Bonus		19 408	76 713	–	(2)	19 100	19 178	(78)	0%	–
Motor Vehicle Allowance		9 670	8 234	–	834	2 460	2 059	401	19%	–
Cellphone Allowance		2 723	2 902	–	230	686	726	(40)	-6%	–
Housing Allowances		1 618	1 676	–	130	386	419	(33)	-8%	–
Other benefits and allowances		12 189	9 088	–	4 694	6 393	2 267	4 125	182%	–
Payments in lieu of leave		4 225	1 917	–	196	2 981	479	2 502	522%	–
Long service awards		(1 996)	2 286	–	394	806	572	334	58%	–
Post-retirement benefit obligations	2	4 244	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		413 045	407 772	–	39 435	128 629	101 943	26 687	26%	–
% increase	4		-1.3%							
Total Parent Municipality		423 532	426 752	–	40 694	131 616	106 688	24 928	23%	–
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Board Members of Entities	4									
% increase										
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	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Entities	4									
% increase										
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		–	–	–	–	–	–	–		–
Sub Total - Other Staff of Entities	4									
% increase										
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		423 532	426 752	–	40 694	131 616	106 688	24 928	23%	–
% increase	4		0.8%							
TOTAL MANAGERS AND STAFF		413 723	414 993	–	39 465	128 621	103 748	24 873	24%	–

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 SEP 2022

DETAILS	PURPOSE OF THE LOAN	INTEREST %	REDEEMABLE	PROJECT NUMBER	CAPITAL BALANCE- 30 AUGUST 2022	CURRENT RECEIPTS	INTEREST CHARGED/ MTH	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE- 30 SEPTEMBER 2022
Development Bank of SA	REFURBISHMENT OF SANITATION INFRASTRUCTURE- PHASE2	5%	2024/03/31	101980/2	4 963 967.74	-	124 439.19	124 439.19	124 439.19	1 195 246.33	3 768 721.41
Development Bank of SA	UMZIMKULU AUGUMENTATION - INFRASTRUCTURE	5%	2029/06/30	102756/1	31 444 464.20	-	129 162.99	399 993.06	129 162.99	306 700.71	31 137 763.49
TOTAL					36 408 431.94	-	253 602.18	524 432.25	253 602.18	1 501 947.04	34 906 484.90

5.10.1. External Loans

The loans are structured unsecured loans with various financial institutions. Current loan balance outstanding is R34 906 484.90 from DBSA. The municipality is still able to make repayments as and when they fall due.

The loans were taken for Sanitation refurbishment and also 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 - Q1 First Quarter

Description of financial indicator	Basis of calculation	Ref	2021/22	Budget Year 2022/23			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.6%	24.7%	0.0%	0.3%	0.0%
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		20.3%	16.2%	0.0%	19.1%	0.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	53.6%	155.5%	0.0%	67.1%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		3.7%	24.9%	0.0%	5.8%	0.0%
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		38.2%	34.9%	0.0%	117.7%	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		39.6%	33.6%	0.0%	35.7%	0.0%
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		24.0%	26.8%	0.0%	0.3%	0.0%
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						

The above table gives an overview of the financial indicators of the municipality for the period ended 30 September 2022.

5.11.1. Borrowing Management

The outstanding amount of the loan from DBSA is currently sitting at 1.7% for both Water and Sanitation infrastructure.

5.11.2. Liquidity

- Current Ratio: Current Assets: Current Liabilities, the Municipality is sitting at 1.15:1 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's average collection rate for the month of September 2022 is as follows: -

- To total debt: 67%
- To monthly billings: 69%

6. MAIN TABLES

6.1 SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2021/22	Budget Year 2022/23							
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	451 730	521 380	–	44 062	98 321	130 345	(32 024)	-25%	–
Investment revenue	7 470	7 821	–	884	2 069	1 955	113	6%	–
Transfers and subsidies	533 159	655 132	–	1 002	230 171	163 783	66 388	41%	–
Other own revenue	53 559	50 290	–	6 319	29 388	12 573	16 815	134%	–
Total Revenue (excluding capital transfers and contributions)	**1 045 919**	**1 234 623**	**–**	**52 267**	**359 948**	**308 656**	**51 292**	**17%**	**–**
Employee costs	413 723	414 993	–	39 465	128 621	103 748	24 873	24%	–
Remuneration of Councillors	9 809	11 758	–	1 229	2 895	2 940	(45)	-2%	–
Depreciation & asset impairment	228 156	317 000	–	17 967	53 736	79 250	(25 514)	-32%	–
Finance charges	22 668	14 092	–	521	1 061	3 523	(2 463)	-70%	–
Inventory consumed and bulk purchases	155 058	153 492	–	13 034	22 007	38 373	(16 366)	-43%	–
Transfers and subsidies	2 786	21 650	–	–	–	5 413	(5 413)	-100%	–
Other expenditure	628 824	408 755	–	45 699	99 474	102 189	(2 715)	-3%	–
Total Expenditure	**1 461 025**	**1 341 742**	**–**	**117 915**	**307 793**	**335 435**	**(27 643)**	**-8%**	**–**
Surplus/(Deficit)	**(415 106)**	**(107 119)**	**–**	**(65 648)**	**52 155**	**(26 780)**	**78 935**	**-295%**	**–**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	348 809	285 505	–	36 235	81 868	71 376	10 491	15%	–
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	**(66 297)**	**178 386**	**–**	**(29 413)**	**134 023**	**44 597**	**89 426**	**201%**	**–**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(66 297)**	**178 386**	**–**	**(29 413)**	**134 023**	**44 597**	**89 426**	**201%**	**–**
Capital expenditure & funds sources									
Capital expenditure	**220 541**	**314 988**	**–**	**15 696**	**36 573**	**78 747**	**(42 174)**	**-54%**	**–**
Capital transfers recognised	255 882	285 505	–	15 110	34 385	71 376	(36 992)	-52%	–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	(35 341)	29 483	–	586	2 188	7 371	(5 183)	-70%	–
Total sources of capital funds	**220 541**	**314 988**	**–**	**15 696**	**36 573**	**78 747**	**(42 174)**	**-54%**	**–**
Financial position									
Total current assets	437 787	529 043	–		475 368				–
Total non current assets	3 637 916	3 731 120	–		3 622 807				–
Total current liabilities	816 848	340 224	–		707 401				–
Total non current liabilities	56 434	306 973	–		54 331				–
Community wealth/Equity	**3 726 060**	**3 434 580**	**–**		**3 252 311**				**–**
Cash flows									
Net cash from (used) operating	641 240	439 175	–	(60 492)	(124 393)	109 794	234 186	213%	–
Net cash from (used) investing	8 189 878	(314 988)	–	(15 696)	9 964 213	(78 747)	(10 042 960)	12753%	–
Net cash from (used) financing	–	(21 888)	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**9 079 630**	**181 780**	**–**	**–**	**10 088 334**	**110 528**	**(9 977 806)**	**-9027%**	**248 513**
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	43 797	32 056	26 707	31 419	25 727	22 469	124 130	680 160	986 465
Creditors Age Analysis									
Total Creditors	8 785	5 511	(740)	66 232	17 496	4 319	17 460	243 998	363 062

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) - Q1 First Quarter

Description	Ref	2021/22	Budget Year 2022/23							
		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		343 680	412 756	–	32 398	70 587	103 189	(32 602)	-32%	–
Service charges - sanitation revenue		108 050	108 623	–	11 664	27 734	27 156	578	2%	–
Service charges - refuse revenue		–	–	–	–	–	–	–		–
Rental of facilities and equipment		1 417	4 722	–	4	2 023	1 181	842	71%	–
Interest earned - external investments		7 470	7 821	–	884	2 069	1 955	113	6%	–
Interest earned - outstanding debtors		48 936	37 768	–	4 321	11 832	9 442	2 390	25%	–
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences and permits		–	–	–	–	–	–	–		–
Agency services		–	–	–	–	–	–	–		–
Transfers and subsidies		533 159	655 132	–	1 002	230 171	163 783	66 388	41%	–
Other revenue		2 005	7 700	–	1 993	15 532	1 925	13 607	707%	–
Gains		1 201	100	–	–	–	25	(25)	-100%	–
Total Revenue (excluding capital transfers and contributions)		**1 045 919**	**1 234 623**	**–**	**52 267**	**359 948**	**308 656**	**51 292**	**17%**	**–**
Expenditure By Type										
Employee related costs		413 723	414 993	–	39 465	128 621	103 748	24 873	24%	–
Remuneration of councillors		9 809	11 758	–	1 229	2 895	2 940	(45)	-2%	–
Debt impairment		174 053	154 905	–	818	1 609	38 726	(37 117)	-96%	–
Depreciation & asset impairment		228 156	317 000	–	17 967	53 736	79 250	(25 514)	-32%	–
Finance charges		22 668	14 092	–	521	1 061	3 523	(2 463)	-70%	–
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		155 058	153 492	–	13 034	22 007	38 373	(16 366)	-43%	–
Contracted services		239 550	123 323	–	20 800	40 410	30 831	9 579	31%	–
Transfers and subsidies		2 786	21 650	–	–	–	5 413	(5 413)	-100%	–
Other expenditure		244 527	130 526	–	24 214	57 587	32 632	24 956	76%	–
Losses		(29 306)	–	–	–	–	–	–		–
Total Expenditure		**1 461 025**	**1 341 742**	**–**	**118 047**	**307 925**	**335 435**	**(27 510)**	**-8%**	**–**
Surplus/(Deficit)		**(415 106)**	**(107 119)**	**–**	**(65 781)**	**52 023**	**(26 780)**	**78 803**	**(0)**	**–**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		348 809	285 505	–	36 235	81 868	71 376	10 491	0	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(66 297)**	**178 386**	**–**	**(29 545)**	**133 891**	**44 597**			–
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**(66 297)**	**178 386**	**–**	**(29 545)**	**133 891**	**44 597**			–
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**(66 297)**	**178 386**	**–**	**(29 545)**	**133 891**	**44 597**			–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**(66 297)**	**178 386**	**–**	**(29 545)**	**133 891**	**44 597**			–

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) - M02 August

Vote Description	Ref	2021/22	Budget Year 2022/23							
		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		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		(45 338)	24 983	–	923	923	4 164	(3 240)	-78%	27 563
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		156 310	194 135	–	13 302	14 646	32 356	(17 710)	-55%	199 458
Vote 14 - Waste Water Management		109 569	95 870	–	4 105	4 628	15 978	(11 350)	-71%	54 958
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	220 541	314 988	–	18 331	20 198	52 498	(32 300)	-62%	281 979
Total Capital Expenditure		**220 541**	**314 988**	–	**18 331**	**20 198**	**52 498**	**(32 300)**	**-62%**	**281 979**
Capital Expenditure - Functional Classification										
Governance and administration		**(45 338)**	**24 983**	–	**923**	**923**	**4 164**	(3 240)	-78%	**27 563**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		(45 338)	24 983	–	923	923	4 164	(3 240)	-78%	27 563
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	–	–	–	–	–	–		–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**265 879**	**290 005**	–	**17 408**	**19 274**	**48 334**	(29 060)	-60%	**254 416**
Energy sources		–	–	–	–	–	–	–		–
Water management		156 310	194 135	–	13 302	14 646	32 356	(17 710)	-55%	199 458
Waste water management		109 569	95 870	–	4 105	4 628	15 978	(11 350)	-71%	54 958
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**220 541**	**314 988**	–	**18 331**	**20 198**	**52 498**	**(32 300)**	**-62%**	**281 979**
Funded by:										
National Government		250 353	285 505	–	17 408	19 274	47 584	(28 310)	-59%	252 211
Provincial Government		5 528	–	–	–	–	–	–		–
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		**255 882**	**285 505**	–	**17 408**	**19 274**	**47 584**	**(28 310)**	**-59%**	**252 211**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		(35 341)	29 483	–	923	923	4 914	(3 990)	-81%	29 768
Total Capital Funding		**220 541**	**314 988**	–	**18 331**	**20 198**	**52 498**	**(32 300)**	**-62%**	**281 979**

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 - Q1 First Quarter

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		30 541	84 785	–	(68 633)	–
Call investment deposits		–	–	–	109 768	–
Consumer debtors		439 919	342 873	–	463 313	–
Other debtors		(48 375)	77 458	–	(49 792)	–
Current portion of long-term receivables		2 627	8 504	–	2 603	–
Inventory		13 075	15 423	–	15 190	–
Total current assets		**437 787**	**529 043**	**–**	**472 449**	**–**
Non current assets						
Long-term receivables		5 222	2 272	–	7 677	–
Investments		0	–	–	0	–
Investment property		34 244	22 610	–	34 244	–
Investments in Associate		–	–	–	–	–
Property, plant and equipment		3 595 790	3 702 801	–	3 578 227	–
Biological		–	–	–	–	–
Intangible		2 659	3 438	–	2 659	–
Other non-current assets		0	–	–	0	–
Total non current assets		**3 637 916**	**3 731 120**	**–**	**3 622 807**	**–**
TOTAL ASSETS		**4 075 703**	**4 260 164**	**–**	**4 095 257**	**–**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		225 762	10 925	–	225 762	–
Consumer deposits		21 967	21 888	–	22 055	–
Trade and other payables		489 359	263 218	–	374 439	–
Provisions		79 761	44 192	–	82 358	–
Total current liabilities		**816 848**	**340 224**	**–**	**704 614**	**–**
Non current liabilities						
Borrowing		39 690	282 616	–	21 903	–
Provisions		16 744	24 357	–	32 428	–
Total non current liabilities		**56 434**	**306 973**	**–**	**54 331**	**–**
TOTAL LIABILITIES		**873 282**	**647 197**	**–**	**758 945**	**–**
NET ASSETS	2	**3 202 421**	**3 612 967**	**–**	**3 336 312**	**–**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 726 060	3 434 580	–	3 252 311	–
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**3 726 060**	**3 434 580**	**–**	**3 252 311**	**–**

The statement of financial position indicates the actuals to-date of the assets and liabilities of the municipality for the period ended 30 September 2022.

PART 2 SUPPORTING SCHEDULES

1. DEBTORS ANALYSIS

CUSTOMER TYPE AGE ANALYSIS AS AT 30 SEPTEMBER 2022

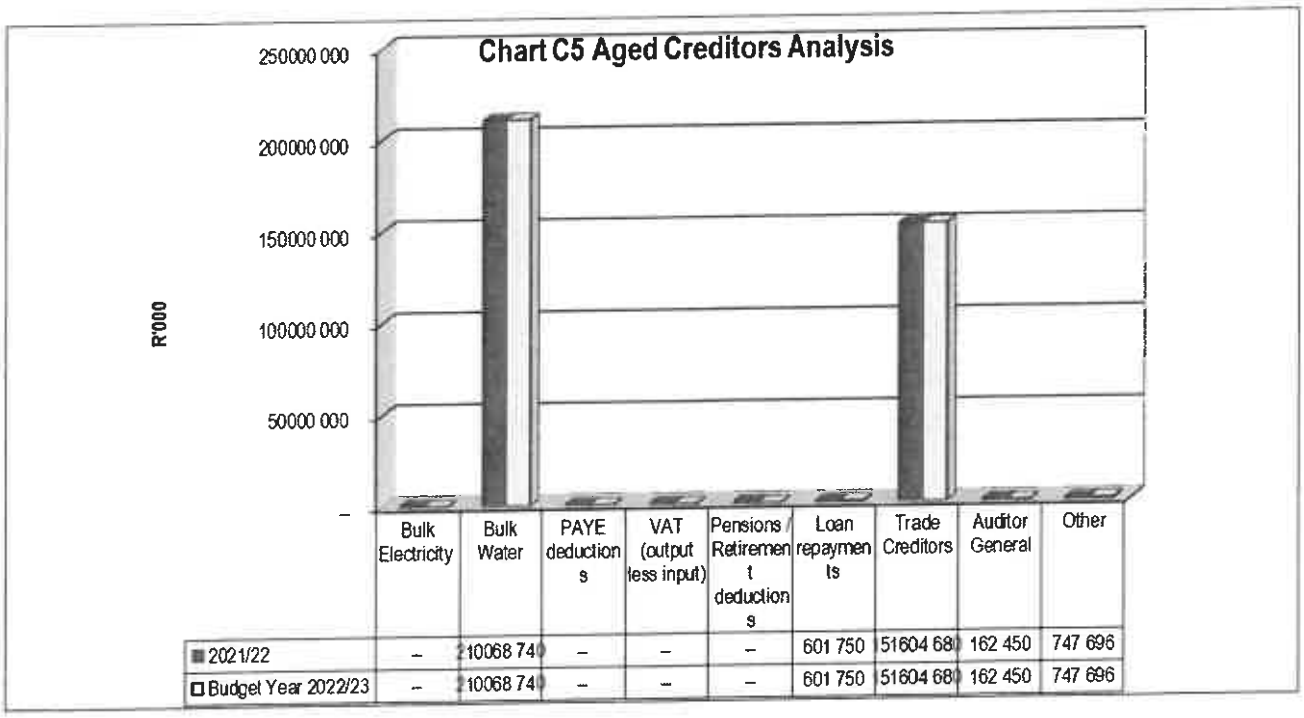
CUSTOMER TYPE	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	9 931 636.23	6 376 533.39	7 239 855.33	6 829 703.59	3 914 579.23	3 835 178.20	107 303 082.32	145 430 568.30
Departmental Account	3 621 827.68	2 218 870.79	1 410 965.65	876 659.07	547 199.31	618 560.76	9 951 416.04	19 245 499.30
Private individual	30 256 638.29	24 878 086.21	20 281 106.77	23 228 284.80	21 931 169.97	18 299 516.51	689 829 669.91	828 704 472.46
Ugu District Municipality	- 193 036.41	- 156 152.08	145 458.84	- 62 598.77	20 456.59	- 66 291.63	- 2 480.68	- 314 644.14
Grand Total	**43 617 065.79**	**33 317 338.31**	**29 077 386.59**	**30 872 048.69**	**26 413 405.10**	**22 686 963.84**	**807 081 687.59**	**993 065 895.91**

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

2. CREDITOR'S ANALYSIS

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	(11 269)	1 617	1 619	8 505	209 596	210 069	210 069
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	602	–	–	–	–	602	602
Trade Creditors	0700	8 187	5 511	(740)	76 711	15 879	2 700	8 955	34 402	151 605	151 605
Auditor General	0800	–	–	–	162	–	–	–	–	162	162
Other	0900	722	–	–	26	–	–	–	–	748	748
Total By Customer Type	**1000**	**8 909**	**5 511**	**(740)**	**66 232**	**17 496**	**4 319**	**17 460**	**243 998**	**363 185**	**363 185**



3. INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

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												
Municipality										18 000		(3 000)		15 000
FNB Investment										179				179
First National Bank										40 000		(30 000)		10 000
NEDBank										-				-
Investec										30 641		(27 505)		3 136
ABSA Bank CALL MIG										40 000				40 000
STD Investment										185		(65)		120
ABSA Bank CALL										-				-
Jazz										0				0
ABSA														-
														-
Municipality sub-total										129 005		(60 570)	-	68 435
Entities														-
														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									129 005		(60 570)	-	68 435

4. ALLOCATION AND GRANTS RECEIPTS AND EXPENDITURE

UGU DISTRICT MUNICIPALITY

GRANTS REGISTER

30 September 2022

NO.	DETAILS	Balance as	Total Income	Total Exp	Balance as at	Total % Spent	Responsible	Funder/
		1-Jul-2022	30-Sep-2022	30-Sep-2022	30-Sep-2022	30-Sep-2022	Person	Sponsor
A1	Finance Management Grant	R0.00	-R1 950 000.00	R262 207.49	-R1 687 792.51	13.45%	GM: TR	DPLG
A2	Rural Transport Services	R0.00	-R1 993 000.00	R715 135.26	-R1 277 864.74	35.88%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R830 000.00	R711 710.00	-R118 290.00	85.75%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R25 000 000.00	R19 967 899.41	-R5 032 100.59	79.87%	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	-R4 839 876.43	R0.00	R0.00	-R4 839 876.43	0.00%	GM: WS	COGTA
A8	Municipal Disaster Response Grant	-R2 000 000.00	R0.00	R0.00	-R2 000 000.00	0.00%	GM: WS/CS	COGTA
A9	Ugu Transformative River Management Programme	R0.00	-R2 500 000.00	R0.00	-R2 500 000.00	0.00%	GM: IED	EDTEA
A10	Mig Projects	R0.00	-R69 000 000.00	R61 899 886.71	-R7 100 113.29	89.71%	GM: WS	DPLG
A11	Equitable Shares	R0.00	-R228 206 000.00	R146 286 500.01	-R81 919 499.99	64.10%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	**-R7 839 876.43**	**-R329 479 000.00**	**R229 843 338.88**	**-R107 475 537.55**			

5. COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter

Summary of Employee and Councillor remuneration	Ref	2021/22 Audited Outcome	Budget Year 2022/23 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 432	8 567	–	900	2 126	2 142	(16)	-1%	–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	396	–	–	–	99	(99)	-100%	–
Cellphone Allowance		–	707	–	–	–	177	(177)	-100%	–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		2 377	2 088	–	329	769	522	247	47%	–
Sub Total - Councillors		9 809	11 758	–	1 229	2 895	2 940	(45)	-2%	–
% Increase	4		19.9%							
Senior Managers of the Municipality	3									
Basic Salaries and Wages		211	4 916	–	–	–	1 229	(1 229)	-100%	–
Pension and UIF Contributions		48	–	–	–	–	–	–		–
Medical Aid Contributions		16	62	–	–	–	16	(16)	-100%	–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		397	1 632	–	31	92	408	(316)	-78%	–
Cellphone Allowance		4	141	–	–	–	35	(35)	-100%	–
Housing Allowances		1	470	–	–	–	118	(118)	-100%	–
Other benefits and allowances		3	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		678	7 222	–	31	92	1 805	(1 714)	-95%	–
% Increase	4		964.6%							
Other Municipal Staff										
Basic Salaries and Wages		250 361	218 068	–	24 346	69 679	54 517	15 362	28%	–
Pension and UIF Contributions		42 337	41 247	–	3 812	11 315	10 312	1 003	10%	–
Medical Aid Contributions		16 807	19 402	–	1 527	4 520	4 850	(331)	-7%	–
Overtime		51 459	26 255	–	3 273	9 904	6 564	3 340	51%	–
Performance Bonus		19 408	76 713	–	(2)	19 100	19 178	(78)	0%	–
Motor Vehicle Allowance		9 670	8 234	–	634	2 480	2 059	401	19%	–
Cellphone Allowance		2 723	2 902	–	230	886	726	(40)	-6%	–
Housing Allowances		1 618	1 678	–	130	386	419	(33)	-8%	–
Other benefits and allowances		12 189	9 088	–	4 894	6 393	2 267	4 125	182%	–
Payments in lieu of leave		4 225	1 917	–	196	2 981	479	2 502	522%	–
Long service awards		(1 996)	2 288	–	394	906	572	334	58%	–
Post-retirement benefit obligations	2	4 244	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		413 045	407 772	–	39 435	128 529	101 943	26 587	26%	–
% Increase	4		-1.3%							
Total Parent Municipality		423 532	426 752	–	40 694	131 516	106 688	24 828	23%	–
Unpaid salary, allowances & benefits in arrears:			0.8%							
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Sub Total - Board Members of Entities	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							–		
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								–		
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% Increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		423 532	426 752	–	40 694	131 516	106 688	24 828	23%	–
% Increase	4		0.8%							
TOTAL MANAGERS AND STAFF		413 723	414 993	–	39 465	128 621	103 748	24 873	24%	–

6. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q1 First Quarter

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
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								-		
Interest earned - outstanding debtors								-		
Dividends received								-		
Fines, penalties and forfeits								-		
Licences and permits								-		
Agency services								-		
Transfers and subsidies								-		
Other revenue								-		
Gains								-		
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-		-
Expenditure By Type										
Employee related costs								-		
Remuneration of councillors								-		
Debt impairment								-		
Depreciation & asset impairment								-		
Finance charges								-		
Bulk purchases - electricity								-		
Inventory consumed								-		
Contracted services								-		
Transfers and subsidies								-		
Other expenditure								-		
Losses								-		
Total Expenditure		-	-	-	-	-	-	-		-
Surplus/(Deficit)		-	-	-	-	-	-	-		-
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)								-		
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-		-
Taxation								-		
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-		-

7. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q1 First Quarter

Description	Ref	2021/22	Budget Year 2022/23							
		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										
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) - M02 August

Vote Description	Ref	2021/22	Budget Year 2022/23							
		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		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		(45 338)	24 983	–	923	923	4 164	(3 240)	-78%	27 563
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		156 310	194 135	–	13 302	14 646	32 356	(17 710)	-55%	199 458
Vote 14 - Waste Water Management		109 569	95 870	–	4 105	4 628	15 978	(11 350)	-71%	54 958
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	220 541	314 988	–	18 331	20 198	52 498	(32 300)	-62%	281 979
Total Capital Expenditure		220 541	314 988	–	18 331	20 198	52 498	(32 300)	-62%	281 979
Capital Expenditure - Functional Classification										
Governance and administration		(45 338)	24 983	–	923	923	4 164	(3 240)	-78%	27 563
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		(45 338)	24 983	–	923	923	4 164	(3 240)	-78%	27 563
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	–	–	–	–	–	–		–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		265 879	290 005	–	17 408	19 274	48 334	(29 060)	-60%	254 416
Energy sources		–	–	–	–	–	–	–		–
Water management		156 310	194 135	–	13 302	14 646	32 356	(17 710)	-55%	199 458
Waste water management		109 569	95 870	–	4 105	4 628	15 978	(11 350)	-71%	54 958
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	220 541	314 988	–	18 331	20 198	52 498	(32 300)	-62%	281 979
Funded by:										
National Government		250 353	285 505	–	17 408	19 274	47 584	(28 310)	-59%	252 211
Provincial Government		5 528	–	–	–	–	–	–		–
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		255 882	285 505	–	17 408	19 274	47 584	(28 310)	-59%	252 211
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		(35 341)	29 483	–	923	923	4 914	(3 990)	-81%	29 768
Total Capital Funding		220 541	314 988	–	18 331	20 198	52 498	(32 300)	-62%	281 979

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

To attach F Schedules from the Entities

10. BANK ACOUNT WITHDRAWALS NOT IN TERMS OF AN PPROVED BUDGET Sec 11 (4) MFMA

DC21_BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/07/2022 to 30/09/2022 (complete relevant period)

NAME OF MUNICIPALITY: UGU DM - DC21

Date	Payee	Amount in R'000	Description and Purpose	Authorised by (name)
1. Section 11(b) - Expenditure authorised by, the MEC for finance in terms of section 26 (4) when a municipality has failed to approve a budget by, 30 June;				
	N/A			
2. Section 11(c) - Unforeseeable and unavoidable expenditure authorised by, the mayor in terms of section 29 (1);				
	N/A			
3. Section 11(d) - Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4);				
	N/A			
4. Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including (i) money collected by the municipality on behalf of that person or organ of state by agreement; or (ii) insurance or other payments received by, the municipality, for that person or organ of state;				
5. Section 11(f) - Refund money incorrectly paid into a bank account;	Various Customers	33 577.50		
6. Section 11(g) - Refund guarantees, sureties and security deposits;	N/A			
7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;	Banks	125 000 000.00	Investments	
8. Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;	N/A			
9. Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.	N/A			

DISTRIBUTION

1 Did the Accounting Officer table in Council a consolidated report of all withdrawals within 30 days after the end of the quarter. YES / NO

2 Date the consolidated report was tabled; and DATE: / /20

3 Was the copy of the consolidated report of all withdrawals submitted to the Auditor General YES / NO

CHIEF FINANCIAL OFFICER

MUNICIPAL MANAGER

Instructions for completing this report:

The Accounting Officer must include information motivating the non-budgeted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting additional space.

This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.

Withdrawals that must be reported each quarter:

11. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

Ugu District Municipality

Quality Certificate

I, Michael Ntombela, the municipal manager of Ugu District Municipality

(name of municipality),hereby certify that-

(mark as appropriate)

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

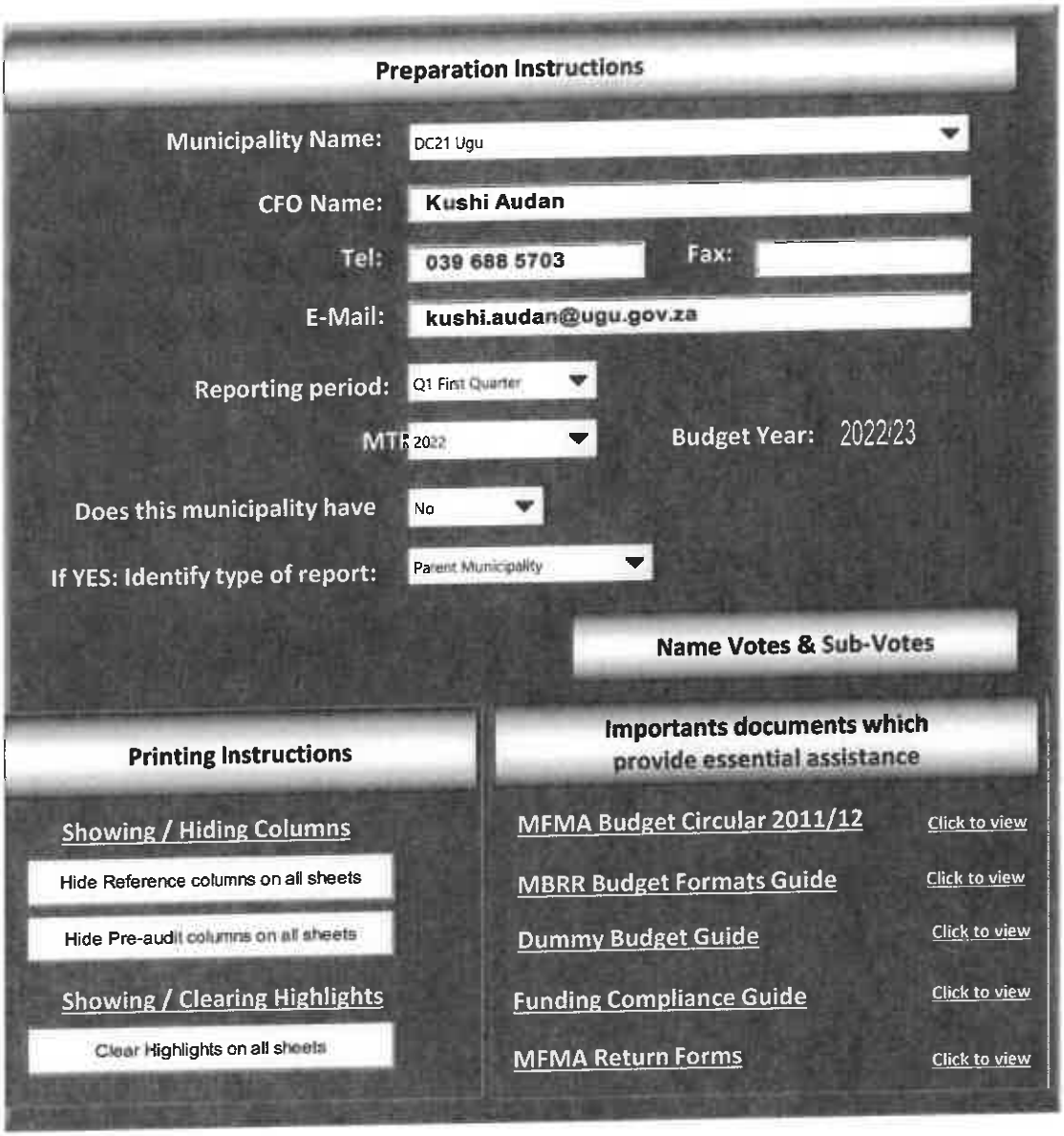
for the month of **September** 2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name ELLIOT MICHAEL SD NTOMBELA

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature

Date 11/10/2022


Preparation Instructions
Municipality Name:
DC21 Ugu
CFO Name:
Kushi Audan
Tel:
039 688 5703
Fax:
E-Mail:
kushi.audan@ugu.gov.za
Reporting period:
Q1 First Quarter
MTR
2022
Budget Year:
2022/23
Does this municipality have
No
If YES: Identify type of report:
Parent Municipality
Name Votes & Sub-Votes
Printing Instructions
Showing / Hiding Columns
Hide Reference columns on all sheets
Hide Pre-audit columns on all sheets
Showing / Clearing Highlights
Clear Highlights on all sheets
Importants documents which provide essential assistance
MFMA Budget Circular 2011/12
Click to view
MBRR Budget Formats Guide
Click to view
Dummy Budget Guide
Click to view
Funding Compliance Guide
Click to view
MFMA Return Forms
Click to view

DC21 Ugu - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	451 730	521 380	–	44 062	98 321	130 345	(32 024)	-25%	–
Investment revenue	7 470	7 821	–	884	2 069	1 955	113	6%	–
Transfers and subsidies	533 159	655 132	–	1 002	230 171	163 783	66 388	41%	–
Other own revenue	53 559	50 290	–	6 319	29 388	12 573	16 815	134%	–
Total Revenue (excluding capital transfers and contributions)	**1 045 919**	**1 234 623**	–	**52 267**	**359 948**	**308 656**	**51 292**	**17%**	–
Employee costs	413 723	414 993	–	39 465	128 621	103 748	24 873	24%	–
Remuneration of Councillors	9 809	11 758	–	1 229	2 895	2 940	(45)	-2%	–
Depreciation & asset impairment	228 156	317 000	–	17 967	53 736	79 250	(25 514)	-32%	–
Finance charges	22 668	14 092	–	521	1 061	3 523	(2 463)	-70%	–
Inventory consumed and bulk purchases	155 058	153 492	–	13 034	22 007	38 373	(16 366)	-43%	–
Transfers and subsidies	2 786	21 650	–	–	–	5 413	(5 413)	-100%	–
Other expenditure	628 824	408 755	–	45 699	99 474	102 189	(2 715)	-3%	–
Total Expenditure	**1 461 025**	**1 341 742**	–	**117 915**	**307 793**	**335 435**	**(27 643)**	**-8%**	–
Surplus/(Deficit)	**(415 106)**	**(107 119)**	–	**(65 648)**	**52 155**	**(26 780)**	**78 935**	**-295%**	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	348 809	285 505	–	36 235	81 868	71 376	10 491	15%	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(66 297)**	**178 386**	–	**(29 413)**	**134 023**	**44 597**	**89 426**	**201%**	–
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(66 297)**	**178 386**	–	**(29 413)**	**134 023**	**44 597**	**89 426**	**201%**	–
Capital expenditure & funds sources									
Capital expenditure	**220 541**	**314 988**	–	**15 696**	**36 573**	**78 747**	**(42 174)**	**-54%**	–
Capital transfers recognised	255 682	285 505	–	15 110	34 385	71 376	(36 992)	-52%	–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	(35 341)	29 483	–	586	2 188	7 371	(5 183)	-70%	–
Total sources of capital funds	**220 541**	**314 988**	–	**15 696**	**36 573**	**78 747**	**(42 174)**	**-54%**	–
Financial position									
Total current assets	437 787	529 043	–		475 368				–
Total non current assets	3 637 916	3 731 120	–		3 622 807				–
Total current liabilities	816 848	340 224	–		707 401				–
Total non current liabilities	56 434	306 973	–		54 331				–
Community wealth/Equity	**3 726 060**	**3 434 580**	–		**3 252 311**				–
Cash flows									
Net cash from (used) operating	641 240	439 175	–	(60 492)	(124 393)	109 794	234 186	213%	–
Net cash from (used) investing	8 189 878	(314 988)	–	(15 696)	9 964 213	(78 747)	(10 042 960)	12753%	–
Net cash from (used) financing	–	(21 888)	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**9 079 630**	**181 780**	–	–	**10 088 334**	**110 528**	**(9 977 806)**	**-9027%**	**248 513**

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	43 797	32 056	26 707	31 419	25 727	22 469	124 130	680 160	986 465
Creditors Age Analysis Total Creditors	8 785	5 511	(740)	66 232	17 496	4 319	17 460	243 998	363 062

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

Description	Ref	2021/22	Budget Year 2022/23							
		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		**677 800**	**617 688**	–	**16 650**	**281 441**	**154 422**	127 019	82%	–
Executive and council		3 611	3 319	–	334	712	830	(118)	-14%	–
Finance and administration		674 189	614 369	–	16 316	280 729	153 592	127 137	83%	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**961**	**1 438**	–	**9**	**18**	**360**	(342)	-95%	–
Planning and development		961	1 438	–	9	18	360	(342)	-95%	–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**715 966**	**901 002**	–	**71 843**	**160 357**	**225 250**	(64 893)	-29%	–
Energy sources		–	–	–	–	–	–	–		–
Water management		597 456	792 378	–	60 180	132 623	198 095	(65 471)	-33%	–
Waste water management		118 510	108 623	–	11 664	27 734	27 156	578	2%	–
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1 394 728**	**1 520 128**	–	**88 502**	**441 816**	**380 032**	**61 784**	**16%**	–
Expenditure - Functional										
Governance and administration		**411 580**	**647 968**	–	**32 099**	**99 336**	**161 992**	(62 656)	-39%	–
Executive and council		67 132	44 705	–	7 557	22 164	11 176	10 988	98%	–
Finance and administration		343 892	602 763	–	24 541	77 172	150 691	(73 518)	-49%	–
Internal audit		556	500	–	–	–	125	(125)	-100%	–
Community and public safety		**2 680**	**4 436**	–	**161**	**175**	**1 109**	(934)	-84%	–
Community and social services		2 724	4 236	–	161	175	1 059	(884)	-83%	–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		(44)	200	–	–	–	50	(50)	-100%	–
Economic and environmental services		**181 632**	**41 987**	–	**1 742**	**6 926**	**10 497**	(3 571)	-34%	–
Planning and development		180 807	41 237	–	1 742	6 926	10 309	(3 383)	-33%	–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		825	750	–	–	–	188	(188)	-100%	–
Trading services		**865 133**	**647 351**	–	**83 914**	**201 355**	**161 838**	39 517	24%	–
Energy sources		–	–	–	–	–	–	–		–
Water management		757 946	486 761	–	63 583	159 747	121 690	38 057	31%	–
Waste water management		107 186	160 590	–	20 331	41 608	40 148	1 461	4%	–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1 461 025**	**1 341 742**	–	**117 915**	**307 793**	**335 435**	**(27 643)**	**-8%**	–
Surplus/ (Deficit) for the year		**(66 297)**	**178 386**	–	**(29 413)**	**134 023**	**44 597**	**89 426**	**201%**	–

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement

3. Total Expenditure by functional classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'

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

DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		3 611	3 319	–	334	712	830	(118)	-14.2%	–
Vote 2 - Finance and Administration		674 159	614 369	–	16 316	280 729	153 592	127 137	82.8%	–
Vote 3 - Internal Audit		30	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		961	1 438	–	9	18	360	(342)	-95.0%	–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		597 456	792 378	–	60 180	132 623	198 095	(65 471)	-33.1%	–
Vote 14 - Waste Water Management		118 510	108 623	–	11 664	27 734	27 156	578	2.1%	–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**1 394 728**	**1 520 128**	**–**	**88 502**	**441 816**	**380 032**	**61 784**	**16.3%**	**–**
Expenditure by Vote	1									
Vote 1 - Executive and Council		67 132	44 705	–	7 557	22 164	11 176	10 988	98.3%	–
Vote 2 - Finance and Administration		343 892	602 762	–	24 541	77 172	150 691	(73 518)	-48.8%	–
Vote 3 - Internal Audit		556	501	–	–	–	125	(125)	-100.0%	–
Vote 4 - Community and Social Services		2 724	4 236	–	161	175	1 059	(884)	-83.4%	–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		(44)	200	–	–	–	50	(50)	-100.0%	–
Vote 9 - Planning and Development		180 807	41 237	–	1 742	6 926	10 309	(3 383)	-32.8%	–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		825	750	–	–	–	188	(188)	-100.0%	–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		757 946	486 761	–	63 583	159 747	121 690	38 057	31.3%	–
Vote 14 - Waste Water Management		107 186	160 590	–	20 331	41 608	40 148	1 461	3.6%	–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**1 461 025**	**1 341 742**	**–**	**117 915**	**307 793**	**335 435**	**(27 643)**	**-8.2%**	**–**
Surplus/ (Deficit) for the year	2	**(66 297)**	**178 386**	**–**	**(29 413)**	**134 023**	**44 597**	**89 426**	**200.5%**	**–**

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	Ref	2021/22	Budget Year 2022/23							
		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		343 680	412 756	–	32 398	70 587	103 189	(32 602)	-32%	–
Service charges - sanitation revenue		108 050	108 623	–	11 664	27 734	27 156	578	2%	–
Service charges - refuse revenue		–	–	–	–	–	–	–		–
Rental of facilities and equipment		1 417	4 722	–	4	2 023	1 181	842	71%	–
Interest earned - external investments		7 470	7 821	–	884	2 069	1 955	113	6%	–
Interest earned - outstanding debtors		48 936	37 768	–	4 321	11 832	9 442	2 390	25%	–
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences and permits		–	–	–	–	–	–	–		–
Agency services		–	–	–	–	–	–	–		–
Transfers and subsidies		533 159	655 132	–	1 002	230 171	163 783	66 388	41%	–
Other revenue		2 005	7 700	–	1 993	15 532	1 925	13 607	707%	–
Gains		1 201	100	–	–	–	25	(25)	-100%	–
Total Revenue (excluding capital transfers and contributions)		**1 045 919**	**1 234 623**	**–**	**52 267**	**359 948**	**308 656**	**51 292**	**17%**	**–**
Expenditure By Type										
Employee related costs		413 723	414 993	–	39 465	128 621	103 748	24 873	24%	–
Remuneration of councillors		9 809	11 758	–	1 229	2 895	2 940	(45)	-2%	–
Debt impairment		174 053	154 905	–	801	1 593	38 726	(37 134)	-96%	–
Depreciation & asset impairment		228 156	317 000	–	17 967	53 736	79 250	(25 514)	-32%	–
Finance charges		22 668	14 092	–	521	1 061	3 523	(2 463)	-70%	–
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		155 058	153 492	–	13 034	22 007	38 373	(16 366)	-43%	–
Contracted services		239 550	123 323	–	20 719	40 329	30 831	9 498	31%	–
Transfers and subsidies		2 786	21 650	–	–	–	5 413	(5 413)	-100%	–
Other expenditure		244 527	130 526	–	24 179	57 553	32 632	24 921	76%	–
Losses		(29 306)	–	–	–	–	–	–		–
Total Expenditure		**1 461 025**	**1 341 742**	**–**	**117 915**	**307 793**	**335 435**	**(27 643)**	**-8%**	**–**
Surplus/(Deficit)		**(415 106)**	**(107 119)**	**–**	**(65 648)**	**52 155**	**(26 780)**	**78 935**	**(0)**	**–**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		348 809	285 505	–	36 235	81 868	71 376	10 491	0	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(66 297)**	**178 386**	**–**	**(29 413)**	**134 023**	**44 597**			–
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**(66 297)**	**178 386**	**–**	**(29 413)**	**134 023**	**44 597**			–
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**(66 297)**	**178 386**	**–**	**(29 413)**	**134 023**	**44 597**			–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**(66 297)**	**178 386**	**–**	**(29 413)**	**134 023**	**44 597**			–

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including ca	**1 394 728**	**1 520 128**		**88 502**	**441 816**	**380 032**

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

Vote Description	Ref	2021/22	Budget Year 2022/23							
		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		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		(45 338)	24 983	–	586	2 188	6 246	(4 058)	-65%	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		156 310	194 135	–	10 828	25 474	48 534	(23 060)	-48%	–
Vote 14 - Waste Water Management		109 569	95 870	–	4 282	8 911	23 968	(15 057)	-63%	–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	220 541	314 988	–	15 696	36 573	78 747	(42 174)	-54%	–
Total Capital Expenditure		220 541	314 988	–	15 696	36 573	78 747	(42 174)	-54%	–
Capital Expenditure - Functional Classification										
Governance and administration		(45 338)	24 983	–	586	2 188	6 246	(4 058)	-65%	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		(45 338)	24 983	–	586	2 188	6 246	(4 058)	-65%	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	–	–	–	–	–	–		–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		265 879	290 005	–	15 110	34 385	72 501	(38 117)	-53%	–
Energy sources		–	–	–	–	–	–	–		–
Water management		156 310	194 135	–	10 828	25 474	48 534	(23 060)	-48%	–
Waste water management		109 569	95 870	–	4 282	8 911	23 968	(15 057)	-63%	–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	220 541	314 988	–	15 696	36 573	78 747	(42 174)	-54%	–
Funded by:										
National Government		250 353	285 505	–	15 110	34 385	71 376	(36 992)	-52%	–
Provincial Government		5 528	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		255 882	285 505	–	15 110	34 385	71 376	(36 992)	-52%	–
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		(35 341)	29 483	–	586	2 188	7 371	(5 183)	-70%	–
Total Capital Funding		220 541	314 988	–	15 696	36 573	78 747	(42 174)	-54%	–

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

check balance

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		30 541	84 785	–	(68 633)	–
Call investment deposits		–	–	–	109 768	–
Consumer debtors		439 919	342 873	–	463 332	–
Other debtors		(48 375)	77 458	–	(46 892)	–
Current portion of long-term receivables		2 627	8 504	–	2 603	–
Inventory		13 075	15 423	–	15 190	–
Total current assets		**437 787**	**529 043**	**–**	**475 368**	**–**
Non current assets						
Long-term receivables		5 222	2 272	–	7 677	–
Investments		0	–	–	0	–
Investment property		34 244	22 610	–	34 244	–
Investments in Associate		–	–	–	–	–
Property, plant and equipment		3 595 790	3 702 801	–	3 578 227	–
Biological		–	–	–	–	–
Intangible		2 659	3 438	–	2 659	–
Other non-current assets		0	–	–	0	–
Total non current assets		**3 637 916**	**3 731 120**	**–**	**3 622 807**	**–**
TOTAL ASSETS		**4 075 703**	**4 260 164**	**–**	**4 098 175**	**–**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		225 762	10 925	–	225 762	–
Consumer deposits		21 967	21 888	–	22 055	–
Trade and other payables		489 359	263 218	–	377 225	–
Provisions		79 761	44 192	–	82 358	–
Total current liabilities		**816 848**	**340 224**	**–**	**707 401**	**–**
Non current liabilities						
Borrowing		39 690	282 616	–	21 903	–
Provisions		16 744	24 357	–	32 428	–
Total non current liabilities		**56 434**	**306 973**	**–**	**54 331**	**–**
TOTAL LIABILITIES		**873 282**	**647 197**	**–**	**761 731**	**–**
NET ASSETS	2	**3 202 421**	**3 612 967**	**–**	**3 336 444**	**–**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 726 060	3 434 580	–	3 252 311	–
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**3 726 060**	**3 434 580**	**–**	**3 252 311**	**–**

References

1. Material variances to be explained in Table SC1

2. Net assets must balance with Total Community Wealth/Equity

check balance	-523 639 078	178 386 488	-	84 132 839	-

DC21 Ugu - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		68 029	388 428	–	4 283	13 033	97 107	(84 074)	-87%	–
Other revenue		1 884	128 909	–	1 993	15 532	32 227	(16 695)	-52%	–
Transfers and Subsidies - Operational		1 873	680 322	–	–	2 780	170 081	(167 301)	-98%	–
Transfers and Subsidies - Capital		(206 175)	285 505	–	–	94 000	71 376	22 624	32%	–
Interest		56 406	35 965	–	5 205	13 901	8 991	4 910	55%	–
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		719 222	(1 044 412)	–	(71 974)	(263 639)	(261 103)	2 535	-1%	–
Finance charges		–	(13 892)	–	–	–	(3 473)	(3 473)	100%	–
Transfers and Grants		–	(21 650)	–	–	–	(5 413)	(5 413)	100%	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**641 240**	**439 175**	**–**	**(60 492)**	**(124 393)**	**109 794**	**234 186**	**213%**	**–**
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		8 189 878	(314 988)	–	(15 696)	9 964 213	(78 747)	(10 042 960)	12753%	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**8 189 878**	**(314 988)**	**–**	**(15 696)**	**9 964 213**	**(78 747)**	**(10 042 960)**	**12753%**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	(21 888)	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**(21 888)**	**–**	**–**	**–**	**–**	**–**		**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**8 831 117**	**102 299**	**–**	**(76 188)**	**9 839 821**	**31 047**			**–**
Cash/cash equivalents at beginning:		248 513	79 481	–		248 513	79 481			248 513
Cash/cash equivalents at month/year end:		9 079 630	181 780	–		10 088 334	110 528			248 513

References

1. Material variances to be explained in Table SC1

DC21 Ugu - Supporting Table SC1 Material variance explanations - Q1 First Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	**Revenue By Source**			
	Service charges - water revenue	(32 602)	decrease in the consumption for the month of July as most	
	Service charges - sanitation revenue	578		
	Rental of facilities and equipment	842	July every year for the full year. This is in line with their SLAs	
	Interest earned - external investments	113	interest below the anticipated value	
	Interest earned - outstanding debtors	2 390	collections are still a concern which has then led to the high	
	Transfers recognised - operational	66 388	which was received in July 2022 and is expected to be utilised for	
	Other revenue	13 607	received in the month of July 2022 amounting to R13mil	
2	**Expenditure By Type**			
	Employee related costs	24 873	that are due in August every year.	
	Finance charges	(2 463)	The municipality has implemented cost containment measures to ensure that costs are reduced on a monthly basis.	
	Inventory consumed	(16 366)	The municipality has implemented cost containment measures to ensure that costs are reduced on a monthly basis.	
	Depreciation & asset impairment	(2 463)	Expenditure on assets Impairment is done once at the end of the financial year after an expert asset conditional assessment.	
	Contracted services	9 498		
	Transfers and grants	(5 413)	There exists an arrangement to raise invoices on a quarterly basis for the entity and thus expenditure is expected on M03.	
	Other expenditure	24 921		
3	**Capital Expenditure**			
	Water	(23 060)	advertised and some are awaiting to be awarded, the Expenditure	
	Waste water management	(15 057)	advertised and some are awaiting to be awarded, the Expenditure	
	Finance and Administration	(4 058)		
4	**Financial Position**			
	Cash	(68 633)	also recieot of most grant revenue	
	Consumer debtors	463 332	decrease in the consumption for the month of July as most	
	Other debtors	(46 892)	decrease in the consumption for the month of July as most	
	Property, plant and equipment	3 578 227	starting, thus a positive balance should be realised in the	
	Trade and other payables	377 225	on outstanding creditors to be low	
	Borrowing	225 762	overall debt and thus the value continues to decrease.	
	Accumulated Surplus/(Deficit)	3 252 311	statements and the balance sheet	
5	**Cash Flow**			
	Service charges			
	Other revenue			
	Government - operating			
	Government - capital			
	Interest			
	Capital assets			
6	**Measureable performance**			
7	**Municipal Entities**			

References

1. Revenue for each source, vote and standard classification

2. Expenditure for each type, vote and standard classification

3. Capital expenditure for each vote and standard classification

4. Explain any material variances between the annual budget and the expected financial position based on current trends

5. Cash receipts by source and cash payments by type where not explained under revenue and expenditure

6. For Sept, Dec, Mar and Jun statements explain any material variances in achievement of measurable performance objectives

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q1 First Quarter

Description of financial indicator	Basis of calculation	Ref	2021/22	Budget Year 2022/23			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.6%	24.7%	0.0%	0.3%	0.0%
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		20.3%	16.2%	0.0%	19.2%	0.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	53.6%	155.5%	0.0%	67.2%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		3.7%	24.9%	0.0%	5.8%	0.0%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		38.2%	34.9%	0.0%	118.6%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old						
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		39.6%	33.6%	0.0%	35.7%	0.0%
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		24.0%	26.8%	0.0%	0.3%	0.0%
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				
Borrowing	39 690	282 616		21 903
Total Assets	4 075 703	4 260 164		4 098 175
Employee related costs	413 723	414 993		128 621
Repairs & Maintenance				
Interest (finance charges)	22 668	14 092		1 061
Principal paid				
Depreciation	228 156	317 000		
Operating expenditure	1 461 025	1 341 742		307 793
Total Capital Expenditure	220 541	314 988		36 573
Borrowed funding for capital				
Debt	754 811	556 760		624 890
Equity	3 726 060	3 434 580		3 252 311
Reserves				
Borrowing	39 690	282 616		21 903
Current assets	437 787	529 043		475 368
Current liabilities	816 848	340 224		707 401
Monetary assets	30 541	84 785		41 135
Total Revenue (excluding capital transfers and contributions)	1 045 919	1 234 623		359 948
Transfers and subsidies	533 159	655 132		230 171
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	348 809	285 505		81 868
Debt service payments	56 406	35 965		
Outstanding debtors (receivables)	399 393	431 107		426 720
Annual services revenue	451 730	521 380		98 321
Cash + investments	30 541	84 785		41 135
Fixed operational expend. (monthly)	Including LT investments			
Longstanding debtors outstanding	5 222	2 272		7 677
Longstanding debtors recovered				
Attorney collections				

DC21 Ugu - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description	NT Code	Budget Year 2022/23											
R thousands		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													
Trade and Other Receivables from Exchange Transactions - Water	1200	37 742	28 587	23 505	26 034	22 545	19 483	107 756	590 464	856 117	766 283	–	–
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	8 633	4 737	3 986	3 922	3 803	3 437	18 379	82 461	129 357	112 002	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	–	(11)	(0)	–	(0)	–	(12)	2 172	2 149	2 160	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(2 578)	(1 256)	(783)	1 463	(621)	(451)	(1 993)	5 062	(1 157)	3 460	–	–
Total By Income Source	**2000**	**43 797**	**32 056**	**26 707**	**31 419**	**25 727**	**22 469**	**124 130**	**680 160**	**986 465**	**883 905**	**–**	**–**
2021/22 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 557	1 743	1 484	814	404	454	2 574	5 005	15 036	9 252	–	–
Commercial	2300	11 537	6 727	5 041	4 874	4 252	3 849	19 824	88 466	144 570	121 265	–	–
Households	2400	29 782	23 646	20 203	25 786	21 090	18 233	101 729	586 659	827 128	753 498	–	–
Other	2500	(78)	(60)	(21)	(56)	(19)	(66)	3	29	(269)	(109)	–	–
Total By Customer Group	**2600**	**43 797**	**32 056**	**26 707**	**31 419**	**25 727**	**22 469**	**124 130**	**680 160**	**986 465**	**883 905**	**–**	**–**

Notes

Material increases in value of debtors' categories compared to previous month to be explained

Bad debts = amounts actually written off in the month

Total by Income Source must reconcile with Total by Customer Group

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	(11 269)	1 617	1 619	8 505	209 596	210 069	210 069
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	602	–	–	–	–	602	602
Trade Creditors	0700	8 063	5 511	(740)	76 711	15 879	2 700	8 955	34 402	151 481	151 481
Auditor General	0800	–	–	–	162	–	–	–	–	162	162
Other	0900	722	–	–	26	–	–	–	–	748	748
Total By Customer Type	**1000**	**8 785**	**5 511**	**(740)**	**66 232**	**17 496**	**4 319**	**17 460**	**243 998**	**363 062**	363 062

Notes

Material increases in value of creditors' categories compared to previous month to be explained

DC21 Ugu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

Description	Ref	2021/22 Audited Outcome	Budget Year 2022/23 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants		12 519	69 986	–	–	4 773	17 496	0	0.0%	69 986
National Government:		4 468	3 319	–	–	830	830	0	0.0%	3 319
EPWP Incentive	–	1 800	1 950	–	–	1 950	488			1 950
Finance Management	–	745	–	–	–	–	–			–
Municipal Drought Relief	–	–	61 869	–	–	–	15 467			61 869
Municipal Infrastructure Grant	–	5 506	2 848	–	–	1 993	712			2 848
Rural Road Asset Management Systems Grant	–							–		
	3							–		
								–		
								–		
Other transfers and grants [insert description]		(6 180)	–	–	–	(2 500)	–	(2 500)	#DIV/0!	–
Provincial Government:								–		
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant desc	–	(1 480)	–	–	–	(2 500)	–	(2 500)	#DIV/0!	–
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Receiv	–	(4 700)	–	–	–	–	–	–		–
	–							–		
		–	–	–	–	–	–	–		–
District Municipality:								–		
[insert description]								–		
		–	–	–	–	–	–	–		–
Other grant providers:								–		
[insert description]										
	–									
	–									
	–							–		
Total Operating Transfers and Grants	5	6 339	69 986	–	–	2 273	17 496	(2 500)	-14.3%	69 986
Capital Transfers and Grants		254 175	285 505	–	–	94 000	71 376	–		285 505
National Government:								–		
	–									
	–									
Municipal Infrastructure Grant (MIG)	–	191 399	215 505	–	–	69 000	53 876			215 505
Regional Bulk Infrastructure	–	12 776	–	–	–	–	–			–
Water Services Infrastructure Grant	–	50 000	70 000	–	–	25 000	17 500			70 000
	–							–		
	–							–		
	–							–		
								–		
								–		
Other capital transfers *[insert description]*		15 385	–	–	–	–	–	–		–
Provincial Government:								–		
[insert description]										
KwaZulu-Natal_Capacity Building and Other_Capacity Building and O	–	15 385	–	–	–	–	–			–
								–		
		–	–	–	–	–	–	–		–
District Municipality:								–		
[insert description]								–		
		–	–	–	–	–	–	–		–
Other grant providers:								–		
[insert description]										
								–		
Total Capital Transfers and Grants	5	269 560	285 505	–	–	94 000	71 376	–		285 505
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	275 899	355 491	–	–	96 273	88 873	(2 500)	-2.8%	355 491

References

1. *Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation*
2. *Grant expenditure must be separately listed for each grant received*
3. *Replacement of RSC levies*
4. *Housing subsidies for housing where ownership transferred*
5. *Total recurrent/capital grants and subsidies must reconcile to the 'Financial Performance' Statement*

DC21 Ugu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

Description	Ref	2021/22 Audited Outcome	Budget Year 2022/23 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		202 169	69 986	–	30 311	63 589	17 496	46 093	263.4%	69 986
Expanded Public Works Programme Integrated Grant	–	4 468	3 319	–	334	712	830	(118)	-14.2%	3 319
Local Government Financial Management Grant	–	1 800	1 950	–	77	262	488	(225)	-46.2%	1 950
Municipal Disaster Relief Grant	–	745	–	–	–	–	–	–		–
Municipal Infrastructure Grant	–	191 399	61 869	–	29 530	61 900	15 467	46 433	300.2%	61 869
Rural Road Asset Management Systems Grant	–	3 757	2 848	–	371	715	712	3	0.4%	2 848
								–		
								–		
Other transfers and grants [insert description]										
Provincial Government:		4 992	–	–	(9)	(30)	–	(30)	#DIV/0!	–
								–		
KwaZulu-Natal	–	4 992	–	–	(9)	(30)	–	(30)	#DIV/0!	–
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant description)_Receipts								–		
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Receipts								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
District Municipality:								–		
								–		
Other grant providers:		–	21 650	–	–	–	5 413	(5 413)	-100.0%	21 650
Transferred to Revenue/Capital Expenditure	–	–	21 650	–	–	–	5 413	(5 413)	-100.0%	21 650
[insert description]								–		
Total operating expenditure of Transfers and Grants:		207 161	91 636	–	30 302	63 559	22 909	40 650	177.4%	91 636
Capital expenditure of Transfers and Grants										
National Government:		62 776	285 505	–	6 706	19 968	71 376	(51 408)	-72.0%	285 505
Municipal Infrastructure Grant	–	–	215 505	–	–	–	53 876	(53 876)	-100.0%	215 505
Regional Bulk Infrastructure Grant	–	12 776	–	–	–	–	–	–		–
Water Services Infrastructure Grant	–	50 000	70 000	–	6 706	19 968	17 500	2 468	14.1%	70 000
								–		
								–		
								–		
Other capital transfers [insert description]										
Provincial Government:		15 310	–	–	–	–	–	–		–
KwaZulu-Natal	–	15 310	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		78 086	285 505	–	6 706	19 968	71 376	(51 408)	-72.0%	285 505
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		285 247	377 141	–	37 008	83 527	94 285	(10 759)	-11.4%	377 141

References

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter

Summary of Employee and Councillor remuneration	Ref	2021/22 Audited Outcome	Budget Year 2022/23 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 432	8 567	–	900	2 126	2 142	(16)	-1%	–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	396	–	–	–	99	(99)	-100%	–
Cellphone Allowance		–	707	–	–	–	177	(177)	-100%	–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		2 377	2 088	–	329	769	522	247	47%	–
Sub Total - Councillors		**9 809**	**11 758**	–	**1 229**	**2 895**	**2 940**	**(45)**	**-2%**	–
% increase	4		19.9%							
Senior Managers of the Municipality	3									
Basic Salaries and Wages		211	4 916	–	–	–	1 229	(1 229)	-100%	–
Pension and UIF Contributions		46	–	–	–	–	–	–		–
Medical Aid Contributions		16	62	–	–	–	16	(16)	-100%	–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		397	1 632	–	31	92	408	(316)	-78%	–
Cellphone Allowance		4	141	–	–	–	35	(35)	-100%	–
Housing Allowances		1	470	–	–	–	118	(118)	-100%	–
Other benefits and allowances		3	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**678**	**7 222**	–	**31**	**92**	**1 805**	**(1 714)**	**-95%**	–
% increase	4		964.6%							
Other Municipal Staff										
Basic Salaries and Wages		250 361	218 068	–	24 346	69 879	54 517	15 362	28%	–
Pension and UIF Contributions		42 337	41 247	–	3 812	11 315	10 312	1 003	10%	–
Medical Aid Contributions		16 807	19 402	–	1 527	4 520	4 850	(331)	-7%	–
Overtime		51 459	26 255	–	3 273	9 904	6 564	3 340	51%	–
Performance Bonus		19 408	76 713	–	(2)	19 100	19 178	(78)	0%	–
Motor Vehicle Allowance		9 670	8 234	–	834	2 460	2 059	401	19%	–
Cellphone Allowance		2 723	2 902	–	230	686	726	(40)	-6%	–
Housing Allowances		1 618	1 676	–	130	386	419	(33)	-8%	–
Other benefits and allowances		12 189	9 068	–	4 694	6 393	2 267	4 125	182%	–
Payments in lieu of leave		4 225	1 917	–	196	2 981	479	2 502	522%	–
Long service awards		(1 996)	2 288	–	394	906	572	334	58%	–
Post-retirement benefit obligations	2	4 244	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**413 045**	**407 772**	–	**39 435**	**128 529**	**101 943**	**26 587**	**26%**	–
% increase	4		-1.3%							
Total Parent Municipality		**423 532**	**426 752**	–	**40 694**	**131 516**	**105 688**	**24 828**	**23%**	–
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Board Members of Entities	4									
% increase										
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							–		
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								–		
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		**423 532**	**426 752**	–	**40 694**	**131 516**	**106 688**	**24 828**	**23%**	–
% increase	4		**0.8%**							
TOTAL MANAGERS AND STAFF		**413 723**	**414 993**	–	**39 465**	**128 621**	**103 748**	**24 873**	**24%**	–

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved

2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality

3. s57 of the Systems Act

4. B/A, C/A, D/A

Column Definitions:

A. Audited actual 2005/06 (audited financial statements). If audited amounts unavailable, unaudited amounts must be provided with a note stating these are unaudited

B. The original budget approved by council for the 2006/07 budget year.

C. The budget for 2006/07 budget year as adjusted by council resolution in terms of section 28 of the MFMA.

D. An estimate of final actual amounts (pre audit - 2006/07 budget year) at the time of preparing the budget for the 2007/08 budget year. This may differ from C.

DC21 Ugu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q1 First Quarter

Description	Ref	Budget Year 2022/23												2022/23 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 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Receipts By Source																
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–		
Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–	–	–	–		
Service charges - water revenue		3 159	3 159	3 159	3 159	3 159	3 159	3 159	3 159	3 159	3 159	3 159	272 756	307 503		
Service charges - sanitation revenue		1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	68 800	80 924		
Service charges - refuse		–	–	–	–	–	–	–	–	–	–	–	–	–		
Rental of facilities and equipment		–	–	–	–	–	–	–	–	–	–	–	–	–		
Interest earned - external investments		4 135	4 561	5 205	–	–	–	–	–	–	–	–	22 064	35 965		
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–		
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–		
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	–	–		
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	–		
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–		
Transfers and Subsidies - Operational		–	2 780	–	–	–	–	–	–	–	–	–	677 542	680 322		
Other revenue		13 144	394	1 993	–	–	–	–	–	–	–	–	113 377	128 909		
Cash Receipts by Source		21 541	11 997	11 459	4 261	4 261	4 261	4 261	4 261	4 261	4 261	4 261	1 154 538	1 233 624	–	–
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		94 000	–	–	–	–	–	–	–	–	–	–	(94 000)	–		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		(94 000)	–	–	–	–	–	–	–	–	–	–	94 000	–		
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–		
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–		
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–		
Increase (decrease) in consumer deposits		–	–	–	–	–	–	(3 648)	(3 648)	(3 648)	(3 648)	(3 648)	(3 648)	(21 888)		
Decrease (increase) in non-current receivables		–	–	–	–	–	–	379	379	379	379	379	379	2 272		
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–		
Total Cash Receipts by Source		21 541	11 997	11 459	4 261	4 261	4 261	992	992	992	992	992	1 151 269	1 214 008	–	–
Cash Payments by Type													–			
Employee related costs		–	–	–	–	–	–	71 125	71 125	71 125	71 125	71 125	71 125	426 752		
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–	–	–	–		
Interest paid		–	–	–	–	–	–	2 315	2 315	2 315	2 315	2 315	2 315	13 892		
Bulk purchases - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–		
Acquisitions - water & other inventory		–	–	–	–	–	–	2 249	2 249	2 249	2 249	2 249	2 249	13 492		
Contracted services		–	–	–	–	–	–	31 293	31 293	31 293	31 293	31 293	31 293	187 756		
Grants and subsidies paid - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–		
Grants and subsidies paid - other		–	–	–	–	–	–	3 608	3 608	3 608	3 608	3 608	3 608	21 650		
General expenses		–	–	–	–	–	–	36 785	36 785	36 785	36 785	36 785	36 785	220 709		
Cash Payments by Type		–	–	–	–	–	–	147 375	147 375	147 375	147 375	147 375	147 375	884 251	–	–
Other Cash Flows/Payments by Type																
Capital assets		–	–	–	–	–	–	52 498	52 498	52 498	52 498	52 498	52 498	314 988		
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–		
Other Cash Flows/Payments		–	–	–	–	–	–	(9 284)	(9 284)	(9 284)	(9 284)	(9 284)	(9 284)	(55 703)		
Total Cash Payments by Type		–	–	–	–	–	–	190 589	190 589	190 589	190 589	190 589	190 589	1 143 536	–	–
NET INCREASE/(DECREASE) IN CASH HELD		21 541	11 997	11 459	4 261	4 261	4 261	(189 598)	(189 598)	(189 598)	(189 598)	(189 598)	960 680	70 472	–	–
Cash/cash equivalents at the month/year beginning:			21 541	33 537	44 997	49 258	53 519	57 780	(131 818)	(321 415)	(511 013)	(700 610)	(890 208)	–	70 472	70 472
Cash/cash equivalents at the month/year end:		21 541	33 537	44 997	49 258	53 519	57 780	(131 818)	(321 415)	(511 013)	(700 610)	(890 208)	70 472	70 472	70 472	70 472

References

1. Replace 'budget' heading with adjusted budget, or 'outcome' only for month/s complete

2. Total of monthly amounts must always agree to the approved or adjusted budget

3. Amend 'cash-at-beginning' when prior year actual known (as part of the adjustments budget)

DC21 Ugu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter

Month	2021/22	Budget Year 2022/23							
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	682 490	26 249	–	1 867	1 867	26 249	24 382	92.9%	1%
August	682 490	26 249	–	19 010	20 876	52 498	31 622	60.2%	7%
September	682 490	26 249	–	15 696	36 573	78 747	42 174	53.6%	12%
October	682 490	26 249	–	1 823	38 396	104 996	66 600	63.4%	12%
November	682 490	26 249	–	–		131 245	–		
December	682 490	26 249	–	–		157 494	–		
January	682 490	26 249	–	–		183 743	–		
February	682 490	26 249	–	–		209 992	–		
March	682 490	26 249	–	–		236 241	–		
April	682 490	26 249	–	–		262 490	–		
May	682 490	26 249	–	–		288 739	–		
June	682 490	26 249	–	–		314 988	–		
Total Capital expenditure	**8 189 878**	**314 988**	**–**	**38 396**					

DC21 Ugu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q1 First Quarter

Description	Ref	2021/22	Budget Year 2022/23							
		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 new assets by Asset Class/Sub-class										
Infrastructure		204 469	188 505	–	9 279	(145 650)	47 126	192 776	409.1%	–
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		26 019	88 767	–	4 272	(109 745)	22 192	131 937	594.5%	–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		(121 779)	–	–	–	(83 665)	–	83 665	#DIV/0!	–
Reservoirs		1 000	–	–	–	–	–	–		–
Pump Stations		2 250	–	–	–	721	–	(721)	#DIV/0!	–
Water Treatment Works		46 134	64 267	–	1 552	(9 335)	16 067	25 402	158.1%	–
Bulk Mains		56 194	3 500	–	–	(20 039)	875	20 914	2390.2%	–
Distribution		42 220	21 000	–	2 720	2 573	5 250	2 677	51.0%	–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		174 160	99 738	–	5 008	(31 795)	24 935	56 730	227.5%	–
Pump Station		12 705	14 000	–	–	(12 186)	3 500	15 686	448.2%	–
Reticulation		14 141	3 000	–	–	(3 741)	750	4 491	598.8%	–
Waste Water Treatment Works		147 175	82 738	–	5 008	(15 775)	20 685	36 460	176.3%	–
Outfall Sewers		140	–	–	–	(92)	–	92	#DIV/0!	–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		4 290	–	–	–	(4 109)	–	4 109	#DIV/0!	–
Data Centres		4 290	–	–	–	(4 109)	–	4 109	#DIV/0!	–
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	–	–	–	–	–	–	–		–
	28 729	**13 283**	–	**468**	**(14 947)**	**3 321**	**18 267**	**550.1%**	–
Other assets	28 585	13 283	–	468	(14 803)	3 321	18 124	**545.8%**	–
Operational Buildings	28 585	13 283	–	468	(14 803)	3 321	18 124	545.8%	–
Municipal Offices	–	–	–	–	–	–	–		–
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	144	–	–	–	(144)	–	144	**#DIV/0!**	–
Staff Housing	144	–	–	–	(144)	–	144	#DIV/0!	–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	**9 838**	–	–	–	**(36 754)**	–	**36 754**	#DIV/0!	–
Intangible Assets	–	–	–	–	–	–	–		–
Servitudes	9 838	–	–	–	(36 754)	–	36 754	**#DIV/0!**	–
Licences and Rights	–	–	–	–	–	–	–		–
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	9 838	–	–	–	(36 754)	–	36 754	#DIV/0!	–
Computer Software and Applications	–	–	–	–	–	–	–		–
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified									

Computer Equipment		**4 477**	**1 700**	–	–	**(2 027)**	**425**	**2 452**	576.9%	–
Computer Equipment		4 477	1 700	–	–	(2 027)	425	2 452	576.9%	–
Furniture and Office Equipment		**3 518**	–	–	–	**(16 192)**	–	**16 192**	#DIV/0!	–
Furniture and Office Equipment		3 518	–	–	–	(16 192)	–	16 192	#DIV/0!	–
Machinery and Equipment		**15 368**	**1 500**	–	–	**(4 321)**	**375**	**4 696**	1252.3%	–
Machinery and Equipment		15 368	1 500	–	–	(4 321)	375	4 696	1252.3%	–
Transport Assets		**109 941**	**10 000**	–	**118**	**(190 838)**	**2 500**	**193 338**	7733.5%	–
Transport Assets		109 941	10 000	–	118	(190 838)	2 500	193 338	7733.5%	–
Land		**(36 315)**	–	–	–	**33 838**	–	**(33 838)**	#DIV/0!	–
Land		(36 315)	–	–	–	33 838	–	(33 838)	#DIV/0!	–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	**340 024**	**214 988**	–	**9 865**	**(376 890)**	**53 747**	**430 636**	**801.2%**	–

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 capit

check balance 7 969 336 599 ##########

DC21 Ugu - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q1 First Quarter

Description	Ref	2021/22 Audited Outcome	Budget Year 2022/23 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		7 202 000	-	-	-	(9 236 288)	-	9 236 288	#DIV/0!	-
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		6 991	-	-	-	(283 495)	-	283 495	#DIV/0!	-
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		(13 868)	-	-	-	(262 636)	-	262 636	#DIV/0!	-
Distribution Points		20 859	-	-	-	(20 859)	-	20 859	#DIV/0!	-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		7 195 009	-	-	-	(8 952 793)	-	8 952 793	#DIV/0!	-
Pump Station		5 946 526	-	-	-	(7 105 519)	-	7 105 519	#DIV/0!	-
Reticulation		(72 978)	-	-	-	72 978	-	(72 978)	#DIV/0!	-
Waste Water Treatment Works		1 321 461	-	-	-	(1 920 252)	-	1 920 252	#DIV/0!	-
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	**6 355**	-	-	-	**(6 300)**	-	**6 300**	**#DIV/0!**	-
Operational Buildings	6 355	-	-	-	(6 300)	-	6 300	#DIV/0!	-
Municipal Offices	6 355	-	-	-	(6 300)	-	6 300	#DIV/0!	-
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	**10 959**	-	-	-	**(10 959)**	-	**10 959**	#DIV/0!	-
Servitudes	2 659	-	-	-	(2 659)	-	2 659	#DIV/0!	-
Licences and Rights	8 300	-	-	-	(8 300)	-	8 300	#DIV/0!	-
Water Rights	-	-	-	-	-	-	-		-
Effluent Licenses	-	-	-	-	-	-	-		-
Solid Waste Licenses	-	-	-	-	-	-	-		-
Computer Software and Applications	8 300	-	-	-	(8 300)	-	8 300	#DIV/0!	-
Load Settlement Software Applications	-	-	-	-	-	-	-		-
Unspecified	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment	**145 997**	-	-	-	**(146 104)**	-	**146 104**	#DIV/0!	-
Furniture and Office Equipment	145 997	-	-	-	(146 104)	-	146 104	#DIV/0!	-

Machinery and Equipment		17 519	–	–	–	(18 541)	–	18 541	#DIV/0!	–
Machinery and Equipment		17 519	–	–	–	(18 541)	–	18 541	#DIV/0!	–
Transport Assets		5 549	–	–	–	(5 520)	–	5 520	#DIV/0!	–
Transport Assets		5 549	–	–	–	(5 520)	–	5 520	#DIV/0!	–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	7 388 379	–	–	–	(9 423 712)	–	9 423 712	#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

check balance ########## ########## -

DC21 Ugu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q1 First Quarter

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		86 188	31 470	–	(1 299)	(736)	7 868	8 603	109.4%	–
Roads Infrastructure		2 781	7 250	–	76	140	1 812	1 672	92.3%	–
Roads		1 882	6 250	–	76	140	1 562	1 422	91.0%	–
Road Structures		900	1 000	–	–	–	250	250	100.0%	–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		502	2 150	–	–	–	538	538	100.0%	–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		502	2 150	–	–	–	538	538	100.0%	–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		80 221	19 370	–	(1 527)	(1 029)	4 843	5 872	121.3%	–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		78	–	–	–	–	–	–		–
Reservoirs		564	2 400	–	–	–	600	600	100.0%	–
Pump Stations		532	2 800	–	–	–	700	700	100.0%	–
Water Treatment Works		63 033	300	–	(2 132)	(2 132)	75	2 207	2942.0%	–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		10 835	11 870	–	571	972	2 968	1 995	67.2%	–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		5 179	2 000	–	33	130	500	370	74.0%	–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		2 283	2 700	–	153	153	675	522	77.3%	–
Pump Station		78	200	–	–	–	50	50	100.0%	–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		2 205	2 500	–	153	153	625	472	75.5%	–
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		400	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–

Capital Spares	400	-	-	-	-	-	-		-
Information and Communication Infrastructure	-	-	-	-	-	-	-		-
Data Centres	-	-	-	-	-	-	-		-
Core Layers	-	-	-	-	-	-	-		-
Distribution Layers	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Community Assets	-	-	-	-	-	-	-		-
Community Facilities	-	-	-	-	-	-	-		-
Halls	-	-	-	-	-	-	-		-
Centres	-	-	-	-	-	-	-		-
Crèches	-	-	-	-	-	-	-		-
Clinics/Care Centres	-	-	-	-	-	-	-		-
Fire/Ambulance Stations	-	-	-	-	-	-	-		-
Testing Stations	-	-	-	-	-	-	-		-
Museums	-	-	-	-	-	-	-		-
Galleries	-	-	-	-	-	-	-		-
Theatres	-	-	-	-	-	-	-		-
Libraries	-	-	-	-	-	-	-		-
Cemeteries/Crematoria	-	-	-	-	-	-	-		-
Police	-	-	-	-	-	-	-		-
Parks	-	-	-	-	-	-	-		-
Public Open Space	-	-	-	-	-	-	-		-
Nature Reserves	-	-	-	-	-	-	-		-
Public Ablution Facilities	-	-	-	-	-	-	-		-
Markets	-	-	-	-	-	-	-		-
Stalls	-	-	-	-	-	-	-		-
Abattoirs	-	-	-	-	-	-	-		-
Airports	-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities	-	-	-	-	-	-	-		-
Outdoor Facilities	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Monuments	-	-	-	-	-	-	-		-
Historic Buildings	-	-	-	-	-	-	-		-
Works of Art	-	-	-	-	-	-	-		-
Conservation Areas	-	-	-	-	-	-	-		-
Other Heritage	-	-	-	-	-	-	-		-
Investment properties	**951**	-	-	-	-	-	-		-
Revenue Generating	951	-	-	-	-	-	-		-
Improved Property	951	-	-	-	-	-	-		-
Unimproved Property	-	-	-	-	-	-	-		-
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property	-	-	-	-	-	-	-		-
Unimproved Property	-	-	-	-	-	-	-		-
Other assets	**5 179**	**2 500**	-	**24**	**101**	**625**	**524**	**83.9%**	-
Operational Buildings	5 179	2 500	-	24	101	625	524	83.9%	-
Municipal Offices	5 179	2 500	-	24	101	625	524	83.9%	-
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		**850**	**764**	**–**	**217**	**217**	**191**	**(26)**	-13.6%	**–**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		850	764	–	217	217	191	(26)	**-13.6%**	–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		850	764	–	217	217	191	(26)	-13.6%	–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		**854**	**1 000**	–	–	–	**250**	**250**	100.0%	–
Machinery and Equipment		854	1 000	–	–	–	250	250	100.0%	–
Machinery and Equipment		**12 831**	**14 000**	–	**1 126**	**2 592**	**3 500**	**908**	25.9%	–
Transport Assets		12 831	14 000	–	1 126	2 592	3 500	908	25.9%	–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	**106 854**	**49 734**	–	**68**	**2 174**	**12 433**	**10 260**	**82.5%**	–

DC21 Ugu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q1 First Quarter

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		200 461	167 930	–	17 237	50 716	41 982	(8 734)	-20.8%	–
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		200 461	137 353	–	17 237	50 716	34 338	(16 378)	-47.7%	–
Dams and Weirs		–	2 931	–	–	–	733	733	100.0%	–
Boreholes		–	586	–	–	–	147	147	100.0%	–
Reservoirs		–	8 793	–	–	–	2 198	2 198	100.0%	–
Pump Stations		–	10 552	–	–	–	2 638	2 638	100.0%	–
Water Treatment Works		–	15 241	–	–	–	3 810	3 810	100.0%	–
Bulk Mains		–	4 690	–	–	–	1 172	1 172	100.0%	–
Distribution		200 461	85 767	–	17 237	50 716	21 442	(29 274)	-136.5%	–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	8 793	–	–	–	2 198	2 198	100.0%	–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	30 577	–	–	–	7 644	7 644	100.0%	–
Pump Station		–	13 528	–	–	–	3 382	3 382	100.0%	–
Reticulation		–	5 325	–	–	–	1 331	1 331	100.0%	–
Waste Water Treatment Works		–	11 724	–	–	–	2 931	2 931	100.0%	–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–

Capital Spares	-	-	-	-	-	-	-		-
Information and Communication Infrastructure	-	-	-	-	-	-	-		-
Data Centres	-	-	-	-	-	-	-		-
Core Layers	-	-	-	-	-	-	-		-
Distribution Layers	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Community Assets	-	-	-	-	-	-	-		-
Community Facilities	-	-	-	-	-	-	-		-
Halls	-	-	-	-	-	-	-		-
Centres	-	-	-	-	-	-	-		-
Crèches	-	-	-	-	-	-	-		-
Clinics/Care Centres	-	-	-	-	-	-	-		-
Fire/Ambulance Stations	-	-	-	-	-	-	-		-
Testing Stations	-	-	-	-	-	-	-		-
Museums	-	-	-	-	-	-	-		-
Galleries	-	-	-	-	-	-	-		-
Theatres	-	-	-	-	-	-	-		-
Libraries	-	-	-	-	-	-	-		-
Cemeteries/Crematoria	-	-	-	-	-	-	-		-
Police	-	-	-	-	-	-	-		-
Parks	-	-	-	-	-	-	-		-
Public Open Space	-	-	-	-	-	-	-		-
Nature Reserves	-	-	-	-	-	-	-		-
Public Ablution Facilities	-	-	-	-	-	-	-		-
Markets	-	-	-	-	-	-	-		-
Stalls	-	-	-	-	-	-	-		-
Abattoirs	-	-	-	-	-	-	-		-
Airports	-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities	-	-	-	-	-	-	-		-
Outdoor Facilities	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Monuments	-	-	-	-	-	-	-		-
Historic Buildings	-	-	-	-	-	-	-		-
Works of Art	-	-	-	-	-	-	-		-
Conservation Areas	-	-	-	-	-	-	-		-
Other Heritage	-	-	-	-	-	-	-		-
Investment properties	**696**	-	-	-	-	-	-		-
Revenue Generating	696	-	-	-	-	-	-		-
Improved Property	696	-	-	-	-	-	-		-
Unimproved Property	-	-	-	-	-	-	-		-
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property	-	-	-	-	-	-	-		-
Unimproved Property	-	-	-	-	-	-	-		-
Other assets	**21 380**	**69 332**	-	**730**	**3 020**	**17 333**	**14 313**	**82.6%**	-
Operational Buildings	21 380	69 332	-	730	3 020	17 333	14 313	82.6%	-
Municipal Offices	21 380	69 332	-	730	3 020	17 333	14 313	82.6%	-
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		1 279	2 663	–	–	–	666	666	100.0%	–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		1 279	2 663	–	–	–	666	666	100.0%	–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		1 279	2 663	–	–	–	666	666	100.0%	–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	4 000	–	–	–	1 000	1 000	100.0%	–
Computer Equipment		–	4 000	–	–	–	1 000	1 000	100.0%	–
Furniture and Office Equipment		–	69 000	–	–	–	17 250	17 250	100.0%	–
Furniture and Office Equipment		–	69 000	–	–	–	17 250	17 250	100.0%	–
Machinery and Equipment		–	76	–	–	–	19	19	100.0%	–
Machinery and Equipment		–	76	–	–	–	19	19	100.0%	–
Transport Assets		–	4 000	–	–	–	1 000	1 000	100.0%	–
Transport Assets		–	4 000	–	–	–	1 000	1 000	100.0%	–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Depreciation	1	223 816	317 000	–	17 967	53 736	79 250	25 514	32.2%	–

DC21 Ugu - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q1 First Quarter

Description	Ref	2021/22	Budget Year 2022/23							
		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		331 519	100 000	–	5 831	(118 398)	25 000	143 398	573.6%	–
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		5 528	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		5 528	–	–	–	–	–	–		–
Water Supply Infrastructure		325 990	100 000	–	5 831	(118 398)	25 000	143 398	573.6%	–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		10 399	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		187 017	10 000	–	–	(123 587)	2 500	126 087	5043.5%	–
Distribution		105 538	90 000	–	5 831	17 363	22 500	5 137	22.8%	–
Distribution Points		10 882	–	–	–	–	–	–		–
PRV Stations		12 174	–	–	–	(12 174)	–	12 174	#DIV/0!	–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–

Clinics/Care Centres	-	-	-	-	-	-	-		-
Fire/Ambulance Stations	-	-	-	-	-	-	-		-
Testing Stations	-	-	-	-	-	-	-		-
Museums	-	-	-	-	-	-	-		-
Galleries	-	-	-	-	-	-	-		-
Theatres	-	-	-	-	-	-	-		-
Libraries	-	-	-	-	-	-	-		-
Cemeteries/Crematoria	-	-	-	-	-	-	-		-
Police	-	-	-	-	-	-	-		-
Parks	-	-	-	-	-	-	-		-
Public Open Space	-	-	-	-	-	-	-		-
Nature Reserves	-	-	-	-	-	-	-		-
Public Ablution Facilities	-	-	-	-	-	-	-		-
Markets	-	-	-	-	-	-	-		-
Stalls	-	-	-	-	-	-	-		-
Abattoirs	-	-	-	-	-	-	-		-
Airports	-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities	-	-	-	-	-	-	-		-
Outdoor Facilities	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Monuments	-	-	-	-	-	-	-		-
Historic Buildings	-	-	-	-	-	-	-		-
Works of Art	-	-	-	-	-	-	-		-
Conservation Areas	-	-	-	-	-	-	-		-
Other Heritage	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property	-	-	-	-	-	-	-		-
Unimproved Property	-	-	-	-	-	-	-		-
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property	-	-	-	-	-	-	-		-
Unimproved Property	-	-	-	-	-	-	-		-
Other assets	(0)	-	-	-	0	-	(0)	#DIV/0!	-
Operational Buildings	(0)	-	-	-	0	-	(0)	#DIV/0!	-
Municipal Offices	(0)	-	-	-	0	-	(0)	#DIV/0!	-
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	-	-	-	-	-	-	-		-
Servitudes	-	-	-	-	-	-	-		-
Licences and Rights	-	-	-	-	-	-	-		-
Water Rights	-	-	-	-	-	-	-		-
Effluent Licenses	-	-	-	-	-	-	-		-
Solid Waste Licenses	-	-	-	-	-	-	-		-
Computer Software and Applications	-	-	-	-	-	-	-		-
Load Settlement Software Applications	-	-	-	-	-	-	-		-
Unspecified	-	-	-	-	-	-	-		-
Computer Equipment	84 228	-	-	-	(42 766)	-	42 766	#DIV/0!	-
Computer Equipment	84 228	-	-	-	(42 768)	-	42 766	#DIV/0!	-
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment	-	-	-	-	-	-	-		-

Machinery and Equipment		44 788	–	–	–	(1 508)	–	1 508	#DIV/0!	–
Machinery and Equipment		44 788	–	–	–	(1 508)	–	1 508	#DIV/0!	–
Transport Assets		940	–	–	–	(940)	–	940	#DIV/0!	–
Transport Assets		940	–	–	–	(940)	–	940	#DIV/0!	–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	461 474	100 000	–	5 831	(163 612)	25 000	188 612	754.4%	–

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13c) must reconcile to total capital expen

	check balance	##########	-	-	-	##########	-			