



# UGU DISTRICT MUNICIPALITY

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

Prepared By: Budget and Treasury Office

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## **PART 1 – IN-YEAR REPORT**

### **1. PURPOSE**

The purpose of the report is to submit to the mayor the statement of financial performance and implementation of the 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:

- 5.1 Monthly Budget Statement Summary
- 5.2 Statement of Financial Performance
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- 6.3. Capital Expenditure
- 6.4. Financial Position

## 5.1 MONTHLY BUDGET STATEMENT SUMMARY

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

| 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                                                             |                 |                     |                 |                |               |               |                |                |                    |
| 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 |
| <b>R thousands</b>                                                                                                                                                                                                                                                       |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>                                                                                                                                                                                                                                             |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates                                                                                                                                                                                                                                                           | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| Service charges                                                                                                                                                                                                                                                          | 451 730          | 521 380             | -                 | 44 082             | 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%            | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                                                                     | <b>1 045 919</b> | <b>1 234 623</b>    | <b>-</b>          | <b>52 267</b>      | <b>359 948</b>     | <b>308 656</b>     | <b>51 292</b>       | <b>17%</b>      | <b>-</b>           |
| 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          | 405 755             | -                 | 45 689             | 89 474             | 102 189            | (2 715)             | -3%             | -                  |
| <b>Total Expenditure</b>                                                                                                                                                                                                                                                 | <b>1 461 025</b> | <b>1 341 742</b>    | <b>-</b>          | <b>117 915</b>     | <b>307 793</b>     | <b>335 435</b>     | <b>(27 643)</b>     | <b>-8%</b>      | <b>-</b>           |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                                                                                 | <b>(415 106)</b> | <b>(107 119)</b>    | <b>-</b>          | <b>(65 648)</b>    | <b>52 155</b>      | <b>(26 780)</b>    | <b>78 935</b>       | <b>-295%</b>    | <b>-</b>           |
| 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) | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                                                                                                                                     | <b>(66 297)</b>  | <b>178 386</b>      | <b>-</b>          | <b>(29 413)</b>    | <b>134 023</b>     | <b>44 597</b>      | <b>89 426</b>       | <b>201%</b>     | <b>-</b>           |
| Share of surplus/ (deficit) of associate                                                                                                                                                                                                                                 | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/ (Deficit) for the year</b>                                                                                                                                                                                                                                   | <b>(66 297)</b>  | <b>178 386</b>      | <b>-</b>          | <b>(29 413)</b>    | <b>134 023</b>     | <b>44 597</b>      | <b>89 426</b>       | <b>201%</b>     | <b>-</b>           |
| <b>Capital expenditure &amp; funds sources</b>                                                                                                                                                                                                                           |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>                                                                                                                                                                                                                                               | <b>220 541</b>   | <b>314 988</b>      | <b>-</b>          | <b>15 696</b>      | <b>36 573</b>      | <b>78 747</b>      | <b>(42 174)</b>     | <b>-54%</b>     | <b>-</b>           |
| 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%            | -                  |
| <b>Total sources of capital funds</b>                                                                                                                                                                                                                                    | <b>220 541</b>   | <b>314 988</b>      | <b>-</b>          | <b>15 696</b>      | <b>36 573</b>      | <b>78 747</b>      | <b>(42 174)</b>     | <b>-54%</b>     | <b>-</b>           |
| <b>Financial position</b>                                                                                                                                                                                                                                                |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| 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          | -                  | -                   | -               | -                  |
| <b>Cash flows</b>                                                                                                                                                                                                                                                        |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                                                                                                                                                                                                                           | 641 240          | 439 175             | -                 | (60 482)           | (124 393)          | 109 794            | 234 186             | 213%            | -                  |
| Net cash from (used) investing                                                                                                                                                                                                                                           | 8 189 878        | (314 988)           | -                 | (15 696)           | 9 864 213          | (78 747)           | (10 042 960)        | 12753%          | -                  |
| Net cash from (used) financing                                                                                                                                                                                                                                           | -                | (21 888)            | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Cash/cash equivalents at the month/year end</b>                                                                                                                                                                                                                       | <b>9 079 630</b> | <b>181 780</b>      | <b>-</b>          | <b>-</b>           | <b>10 088 334</b>  | <b>110 528</b>     | <b>(9 977 806)</b>  | <b>-9027%</b>   | <b>248 513</b>     |
| <b>Debtors &amp; creditors analysis</b>                                                                                                                                                                                                                                  | <b>0-30 Days</b> | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>                                                                                                                                                                                                                                              |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source                                                                                                                                                                                                                                                   | 43 797           | 32 056              | 26 707            | 31 419             | 25 727             | 22 469             | 124 130             | 680 160         | 986 465            |
| <b>Creditors Age Analysis</b>                                                                                                                                                                                                                                            |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors                                                                                                                                                                                                                                                          | 8 785            | 5 511               | (740)             | 68 232             | 17 496             | 4 319              | 17 460              | 243 998         | 383 062            |

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

| 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                                                   |     |                 |                     |                 |                |               |               |              |                |                    |
| 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 variance.

#### 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 and 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 subsidies 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 |     |                 |                     |                 |                |               |               |              |                |                    |
|-------------------------------------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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                                                                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
| 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           | -               | 116 047        | 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/ 13<sup>th</sup> cheque to its employees that are due in August every year.

### 5.4.2. Remuneration of councillors

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 1<sup>st</sup> 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          |
| <b>Grand Total</b>        | <b>43 617 065.79</b> | <b>33 317 338.31</b> | <b>29 077 386.59</b> | <b>30 872 048.69</b> | <b>26 413 405.10</b> | <b>22 686 963.84</b> | <b>807 081 687.59</b> | <b>993 065 895.91</b> |

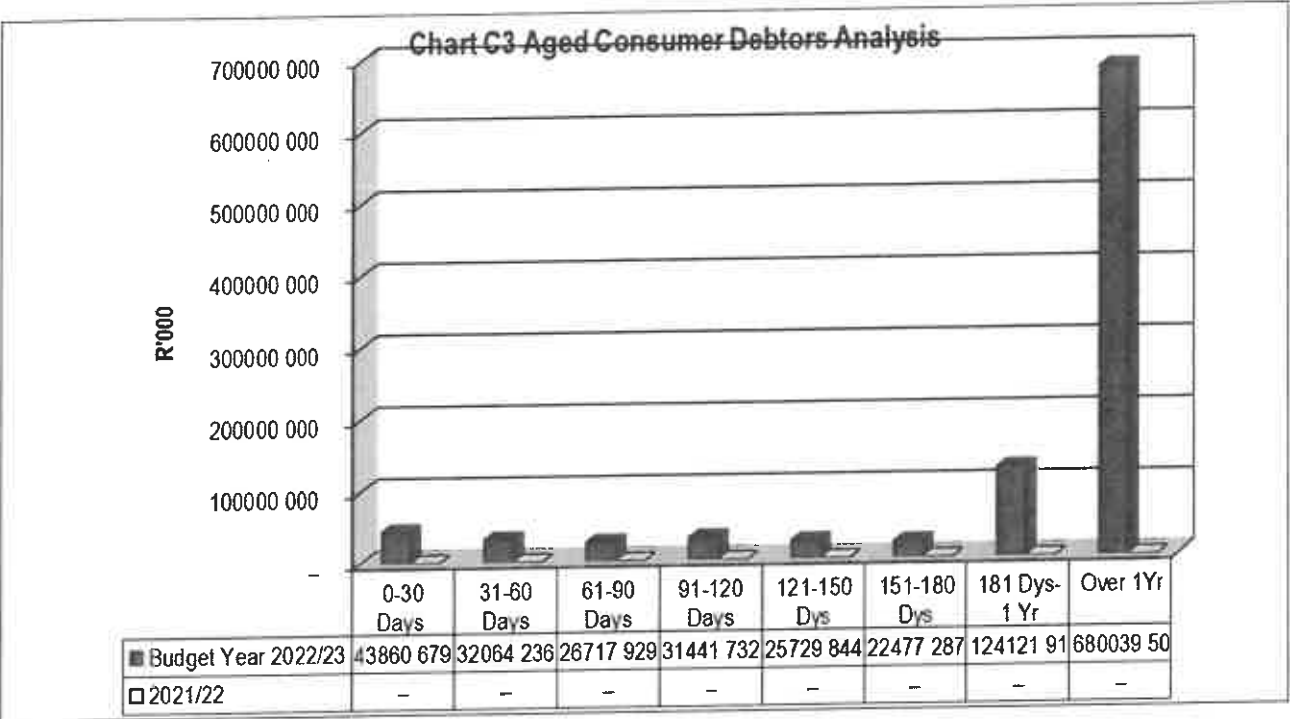
The biggest contributor to the total debt is residential customers who equate to 83%, business is 15% of the total debt and departmental accounts are 2% to the total debt. It has also been noticed that some customers have opted to have boreholes in their properties, and some have installed storage facilities in their properties which then adversely affect the collections process as customers do not respond when disconnections and restrictions are physically done on the customers properties. 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.                                                            |
| Raay 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 R388 279.08. 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.                                                                                                                                            |
| Umkhumbi Municipality                 | 542.01              | 642.00              | 1 180.66            | 879.76            | 468.94            | 467.03            | 35 515.61           | 39 696.01            |                                                                                                                                                                                                                    |
| <b>Grand Total</b>                    | <b>3 620 339.19</b> | <b>2 218 954.88</b> | <b>1 410 928.95</b> | <b>876 342.37</b> | <b>547 199.31</b> | <b>618 560.76</b> | <b>9 951 416.04</b> | <b>19 243 741.50</b> |                                                                                                                                                                                                                    |

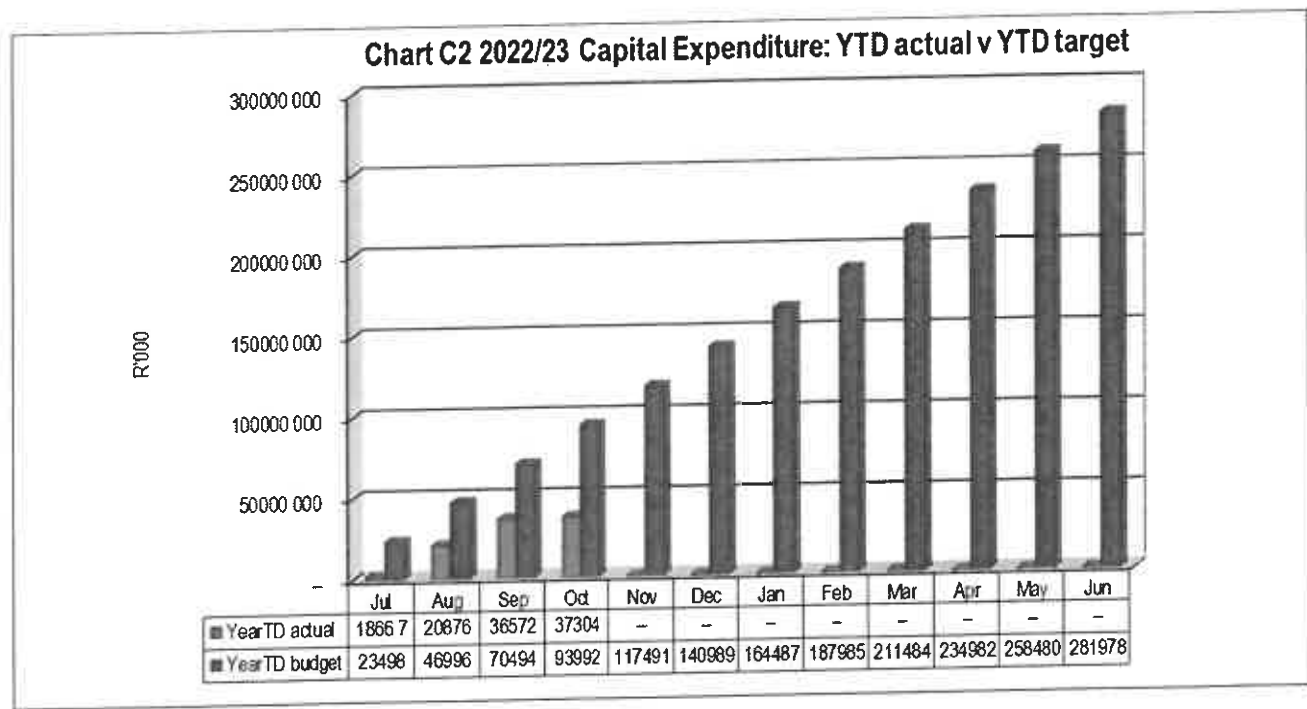
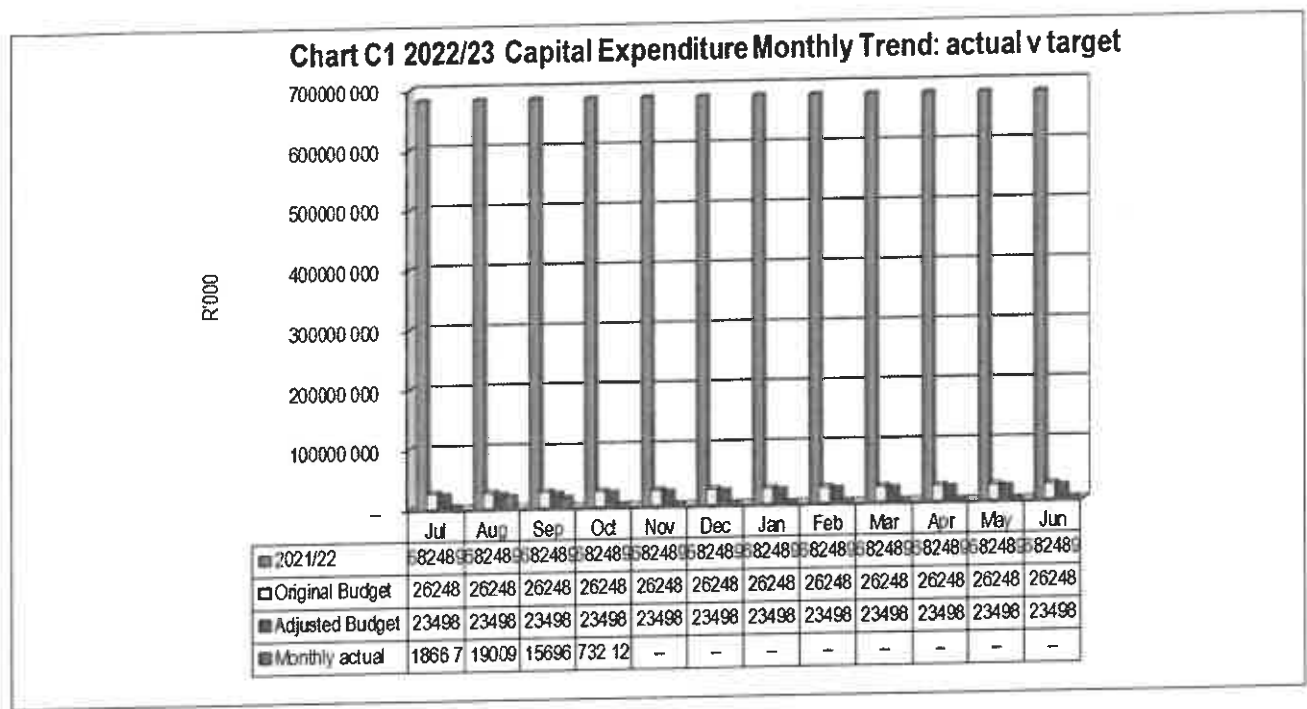
Details on the consumer debtors are presented under revenue section report and detailed presentation is done by the revenue team.



## 5.6 CAPITAL EXPENDITURE

| DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - 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 |
| <b>R thousands</b>                                                                                                                            | <b>1</b>   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Multi-Year expenditure appropriation</b>                                                                                                   | <b>2</b>   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Executive and Council                                                                                                                |            | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 2 - Finance and Administration                                                                                                           |            | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 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                                                                                                                    |            | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital Multi-year expenditure</b>                                                                                                   | <b>4,7</b> | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Single Year expenditure appropriation</b>                                                                                                  | <b>2</b>   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Executive and Council                                                                                                                |            | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 2 - Finance and Administration                                                                                                           |            | (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                                                                                                                    |            | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital single-year expenditure</b>                                                                                                  | <b>4</b>   | 220 541         | 314 988             | 281 979         | 15 696         | 36 573        | 78 747        | (42 174)     | -54%           | 281 979            |
| <b>Total Capital Expenditure</b>                                                                                                              |            | 220 541         | 314 988             | 281 979         | 15 696         | 36 573        | 78 747        | (42 174)     | -54%           | 281 979            |
| <b>Capital Expenditure - Functional Classification</b>                                                                                        |            |                 |                     |                 |                |               |               |              |                |                    |
| <b>Governance and administration</b>                                                                                                          |            | (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                                                                                                                                |            | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Community and public safety</b>                                                                                                            |            | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Community and social services                                                                                                                 |            | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sport and recreation                                                                                                                          |            | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Public safety                                                                                                                                 |            | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Housing                                                                                                                                       |            | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Health                                                                                                                                        |            | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Economic and environmental services</b>                                                                                                    |            | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Planning and development                                                                                                                      |            | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Road transport                                                                                                                                |            | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Environmental protection                                                                                                                      |            | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Trading services</b>                                                                                                                       |            | 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                                                                                                                              |            | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Other</b>                                                                                                                                  |            | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital Expenditure - Functional Classification</b>                                                                                  | <b>3</b>   | 220 541         | 314 988             | 281 979         | 15 696         | 36 573        | 78 747        | (42 174)     | -54%           | 281 979            |
| <b>Funded by:</b>                                                                                                                             |            |                 |                     |                 |                |               |               |              |                |                    |
| 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)                                                                                                |            | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Transfers recognised - capital</b>                                                                                                         |            | 255 882         | 285 505             | 252 211         | 15 110         | 34 385        | 71 376        | (36 992)     | -52%           | 252 211            |
| <b>Borrowing</b>                                                                                                                              | <b>6</b>   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Internally generated funds</b>                                                                                                             |            | (35 341)        | 29 483              | 29 768          | 586            | 2 188         | 7 371         | (5 183)      | -70%           | 29 768             |
| <b>Total Capital Funding</b>                                                                                                                  |            | 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.



## 5.7 INVESTMENT PORTFOLIO

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

| Investments by maturity<br>Name of Institution & Investment ID | Ref      | Period of<br>Investment | Type of<br>Investment | Capital<br>Guarantee<br>(Yes/ No) | Variable or<br>Fixed Interest<br>rate | Interest Rate<br>% | Commission<br>Paid (Rands) | Commission<br>Recipient | Expiry date of<br>Investment | Opening<br>balance | Interest to be<br>realised | Partial /<br>Premature<br>Withdrawal (4) | Investment Top<br>Up | Closing<br>Balance |
|----------------------------------------------------------------|----------|-------------------------|-----------------------|-----------------------------------|---------------------------------------|--------------------|----------------------------|-------------------------|------------------------------|--------------------|----------------------------|------------------------------------------|----------------------|--------------------|
| R thousands                                                    |          | Yrs/Months              |                       |                                   |                                       |                    |                            |                         |                              |                    |                            |                                          |                      |                    |
| <u>Municipality</u>                                            |          |                         |                       |                                   |                                       |                    |                            |                         |                              | 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              |
| BSA Bank CALL MIG                                              |          |                         |                       |                                   |                                       |                    |                            |                         |                              | 40 000             |                            |                                          |                      | 40 000             |
| STD Investment                                                 |          |                         |                       |                                   |                                       |                    |                            |                         |                              | 185                |                            | (65)                                     |                      | 120                |
| BSA Bank CALL                                                  |          |                         |                       |                                   |                                       |                    |                            |                         |                              | -                  |                            |                                          |                      | -                  |
| Jazz                                                           |          |                         |                       |                                   |                                       |                    |                            |                         |                              | 0                  |                            |                                          |                      | 0                  |
| BSA                                                            |          |                         |                       |                                   |                                       |                    |                            |                         |                              |                    |                            |                                          |                      | -                  |
| Municipality sub-total                                         |          |                         |                       |                                   |                                       |                    |                            |                         |                              | 129 005            |                            | (60 570)                                 | -                    | 68 435             |
| <u>Entities</u>                                                |          |                         |                       |                                   |                                       |                    |                            |                         |                              |                    |                            |                                          |                      | -                  |
|                                                                |          |                         |                       |                                   |                                       |                    |                            |                         |                              |                    |                            |                                          |                      | -                  |
|                                                                |          |                         |                       |                                   |                                       |                    |                            |                         |                              |                    |                            |                                          |                      | -                  |
|                                                                |          |                         |                       |                                   |                                       |                    |                            |                         |                              |                    |                            |                                          |                      | -                  |
|                                                                |          |                         |                       |                                   |                                       |                    |                            |                         |                              |                    |                            |                                          |                      | -                  |
| Entities sub-total                                             |          |                         |                       |                                   |                                       |                    |                            |                         |                              | -                  |                            | -                                        | -                    | -                  |
| <b>TOTAL INVESTMENTS AND INTEREST</b>                          | <b>2</b> |                         |                       |                                   |                                       |                    |                            |                         |                              | <b>129 005</b>     |                            | <b>(60 570)</b>                          | <b>-</b>             | <b>68 435</b>      |

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            | 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, Refurbishment | -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 285 500.01        | -R81 919 499.99         | 64.10%        | GM: TR      | DPLG         |
|     | <b>Total Unspent Grants /Subsidies</b>                                           | <b>-R7 839 876.43</b> | <b>-R329 479 000.00</b> | <b>R229 843 338.88</b> | <b>-R107 475 537.55</b> |               |             |              |

### 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 gazetted 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 gazetted 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 | Budget Year 2022/23     |                 |                 |                |                |                |                |                |                    |
|                                                                                                             |                                                    |     | 2021/22 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance   | YTD variance % | Full Year Forecast |
| R thousands                                                                                                 |                                                    | 1   | A                       | B               | C               |                |                |                |                | D              |                    |
| <b>Councillors (Political Office Bearers plus Other)</b>                                                    |                                                    |     |                         |                 |                 |                |                |                |                |                |                    |
|                                                                                                             |                                                    |     | 7 432                   | 8 567           | -               | 900            | 2 126          | 2 142          | (16)           | -1%            | -                  |
|                                                                                                             | Basic Salaries and Wages                           |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Pension and UIF Contributions                      |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Medical Aid Contributions                          |     | -                       | 398             | -               | -              | -              | 99             | (99)           | -100%          | -                  |
|                                                                                                             | Motor Vehicle Allowance                            |     | -                       | 707             | -               | -              | -              | 177            | (177)          | -100%          | -                  |
|                                                                                                             | Cellphone Allowance                                |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Housing Allowances                                 |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Other benefits and allowances                      |     | 2 377                   | 2 088           | -               | 329            | 789            | 522            | 247            | 47%            | -                  |
|                                                                                                             | <b>Sub Total - Councillors</b>                     |     | <b>9 809</b>            | <b>11 758</b>   | -               | <b>1 229</b>   | <b>2 895</b>   | <b>2 940</b>   | <b>(46)</b>    | <b>-2%</b>     | -                  |
|                                                                                                             | <b>% Increase</b>                                  | 4   |                         | <b>19.9%</b>    |                 |                |                |                |                |                |                    |
| <b>Senior Managers of the Municipality</b>                                                                  |                                                    |     |                         |                 |                 |                |                |                |                |                |                    |
|                                                                                                             |                                                    | 3   | 211                     | 4 916           | -               | -              | -              | 1 229          | (1 229)        | -100%          | -                  |
|                                                                                                             | Basic Salaries and Wages                           |     | 46                      | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Pension and UIF Contributions                      |     | 16                      | 62              | -               | -              | -              | 16             | (16)           | -100%          | -                  |
|                                                                                                             | Medical Aid Contributions                          |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Overtime                                           |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Performance Bonus                                  |     | 397                     | 1 632           | -               | 31             | 92             | 408            | (316)          | -78%           | -                  |
|                                                                                                             | Motor Vehicle Allowance                            |     | 4                       | 141             | -               | -              | -              | 35             | (35)           | -100%          | -                  |
|                                                                                                             | Cellphone Allowance                                |     | 1                       | 470             | -               | -              | -              | 118            | (118)          | -100%          | -                  |
|                                                                                                             | Housing Allowances                                 |     | 3                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Other benefits and allowances                      |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Payments in lieu of leave                          |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Long service awards                                |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Post-retirement benefit obligations                |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | <b>Sub Total - Senior Managers of Municipality</b> | 2   | <b>678</b>              | <b>7 222</b>    | -               | <b>31</b>      | <b>92</b>      | <b>1 806</b>   | <b>(1 714)</b> | <b>-95%</b>    | -                  |
|                                                                                                             | <b>% Increase</b>                                  | 4   |                         | <b>964.6%</b>   |                 |                |                |                |                |                |                    |
| <b>Other Municipal Staff</b>                                                                                |                                                    |     |                         |                 |                 |                |                |                |                |                |                    |
|                                                                                                             |                                                    |     | 250 361                 | 218 068         | -               | 24 346         | 69 879         | 54 517         | 15 362         | 28%            | -                  |
|                                                                                                             | Basic Salaries and Wages                           |     | 42 337                  | 41 247          | -               | 3 812          | 11 315         | 10 312         | 1 003          | 10%            | -                  |
|                                                                                                             | Pension and UIF Contributions                      |     | 16 807                  | 19 402          | -               | 1 527          | 4 520          | 4 850          | (331)          | -7%            | -                  |
|                                                                                                             | Medical Aid Contributions                          |     | 51 459                  | 26 255          | -               | 3 273          | 9 904          | 8 564          | 3 340          | 51%            | -                  |
|                                                                                                             | Overtime                                           |     | 19 408                  | 76 713          | -               | (2)            | 19 100         | 19 176         | (78)           | 0%             | -                  |
|                                                                                                             | Performance Bonus                                  |     | 9 070                   | 8 234           | -               | 834            | 2 460          | 2 059          | 401            | 19%            | -                  |
|                                                                                                             | Motor Vehicle Allowance                            |     | 2 723                   | 2 902           | -               | 230            | 888            | 726            | (40)           | -6%            | -                  |
|                                                                                                             | Cellphone Allowance                                |     | 1 618                   | 1 678           | -               | 130            | 386            | 419            | (33)           | -8%            | -                  |
|                                                                                                             | Housing Allowances                                 |     | 12 189                  | 9 088           | -               | 4 694          | 6 363          | 2 267          | 4 125          | 182%           | -                  |
|                                                                                                             | Other benefits and allowances                      |     | 4 225                   | 1 917           | -               | 196            | 2 981          | 479            | 2 502          | 522%           | -                  |
|                                                                                                             | Payments in lieu of leave                          |     | (1 996)                 | 2 288           | -               | 394            | 806            | 572            | 334            | 58%            | -                  |
|                                                                                                             | Long service awards                                |     | 4 244                   | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Post-retirement benefit obligations                |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | <b>Sub Total - Other Municipal Staff</b>           | 2   | <b>413 046</b>          | <b>407 772</b>  | -               | <b>39 435</b>  | <b>128 629</b> | <b>101 943</b> | <b>26 587</b>  | <b>26%</b>     | -                  |
|                                                                                                             | <b>% Increase</b>                                  | 4   |                         | <b>-1.3%</b>    |                 |                |                |                |                |                |                    |
| <b>Total Parent Municipality</b>                                                                            |                                                    |     |                         |                 |                 |                |                |                |                |                |                    |
|                                                                                                             |                                                    |     | <b>423 632</b>          | <b>426 762</b>  | -               | <b>40 694</b>  | <b>131 516</b> | <b>106 686</b> | <b>24 828</b>  | <b>23%</b>     | -                  |
| <b>Unpaid salary, allowances &amp; benefits in arrears:</b>                                                 |                                                    |     |                         |                 |                 |                |                |                |                |                |                    |
| <b>Board Members of Entities</b>                                                                            |                                                    |     |                         |                 |                 |                |                |                |                |                |                    |
|                                                                                                             |                                                    |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Basic Salaries and Wages                           |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Pension and UIF Contributions                      |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Medical Aid Contributions                          |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Overtime                                           |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Performance Bonus                                  |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Motor Vehicle Allowance                            |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Cellphone Allowance                                |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Housing Allowances                                 |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Other benefits and allowances                      |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Board Fees                                         |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Payments in lieu of leave                          |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Long service awards                                |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Post-retirement benefit obligations                |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | <b>Sub Total - Board Members of Entities</b>       | 2   | <b>-</b>                | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | -                  |
|                                                                                                             | <b>% Increase</b>                                  | 4   |                         |                 |                 |                |                |                |                |                |                    |
| <b>Senior Managers of Entities</b>                                                                          |                                                    |     |                         |                 |                 |                |                |                |                |                |                    |
|                                                                                                             |                                                    |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Basic Salaries and Wages                           |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Pension and UIF Contributions                      |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Medical Aid Contributions                          |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Overtime                                           |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Performance Bonus                                  |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Motor Vehicle Allowance                            |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Cellphone Allowance                                |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Housing Allowances                                 |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Other benefits and allowances                      |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Payments in lieu of leave                          |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Long service awards                                |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Post-retirement benefit obligations                |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | <b>Sub Total - Senior Managers of Entities</b>     | 2   | <b>-</b>                | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | -                  |
|                                                                                                             | <b>% Increase</b>                                  | 4   |                         |                 |                 |                |                |                |                |                |                    |
| <b>Other Staff of Entities</b>                                                                              |                                                    |     |                         |                 |                 |                |                |                |                |                |                    |
|                                                                                                             |                                                    |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Basic Salaries and Wages                           |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Pension and UIF Contributions                      |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Medical Aid Contributions                          |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Overtime                                           |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Performance Bonus                                  |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Motor Vehicle Allowance                            |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Cellphone Allowance                                |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Housing Allowances                                 |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Other benefits and allowances                      |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Payments in lieu of leave                          |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Long service awards                                |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | Post-retirement benefit obligations                |     | -                       | -               | -               | -              | -              | -              | -              | -              | -                  |
|                                                                                                             | <b>Sub Total - Other Staff of Entities</b>         | 2   | <b>-</b>                | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | -                  |
|                                                                                                             | <b>% Increase</b>                                  | 4   |                         |                 |                 |                |                |                |                |                |                    |
| <b>Total Municipal Entities</b>                                                                             |                                                    |     |                         |                 |                 |                |                |                |                |                |                    |
|                                                                                                             |                                                    |     | <b>423 632</b>          | <b>426 762</b>  | -               | <b>40 694</b>  | <b>131 516</b> | <b>106 686</b> | <b>24 828</b>  | <b>23%</b>     | -                  |
|                                                                                                             | <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>     |     |                         | <b>0.6%</b>     |                 |                |                |                |                |                |                    |
|                                                                                                             | <b>% Increase</b>                                  | 4   |                         |                 |                 |                |                |                |                |                |                    |
|                                                                                                             | <b>TOTAL PARASOLS AND STAFF</b>                    |     | <b>413 723</b>          | <b>414 993</b>  | -               | <b>39 465</b>  | <b>128 621</b> | <b>103 748</b> | <b>24 873</b>  | <b>24%</b>     | -                  |

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 | UMZIMKHULU 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                      |
| <b>TOTAL</b>           |                                                    |            |            |                | <b>36 408 431.94</b>            | <b>-</b>         | <b>253 602.18</b>     | <b>524 432.25</b>    | <b>253 602.18</b> | <b>1 501 947.04</b>                 | <b>34 906 484.90</b>               |

### 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 |                 |               | Full Year Forecast |
|------------------------------------------------------|------------------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|---------------|--------------------|
|                                                      |                                                                                                |     | Audited Outcome | Original Budget     | Adjusted Budget | YearTD actual |                    |
| <b>Borrowing Management</b>                          |                                                                                                |     |                 |                     |                 |               |                    |
| 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%               |
| <b>Safety of Capital</b>                             |                                                                                                |     |                 |                     |                 |               |                    |
| 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%               |
| <b>Liquidity</b>                                     |                                                                                                |     |                 |                     |                 |               |                    |
| 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%               |
| <b>Revenue Management</b>                            |                                                                                                |     |                 |                     |                 |               |                    |
| Annual Debtors Collection Rate (Payment Level %)     | Last 12 Mths Receipts/ Last 12 Mths Billing                                                    |     |                 |                     |                 |               |                    |
| Outstanding Debtors to Revenue                       | Total Outstanding Debtors to Annual Revenue                                                    |     | 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%               |
| <b>Creditors Management</b>                          |                                                                                                |     |                 |                     |                 |               |                    |
| Creditors System Efficiency                          | % of Creditors Paid Within Terms (within MFMA s 65(e))                                         |     |                 |                     |                 |               |                    |
| <b>Funding of Provisions</b>                         |                                                                                                |     |                 |                     |                 |               |                    |
| Percentage Of Provisions Not Funded                  | Unfunded Provisions/Total Provisions                                                           |     |                 |                     |                 |               |                    |
| <b>Other Indicators</b>                              |                                                                                                |     |                 |                     |                 |               |                    |
| Electricity Distribution Losses                      | % Volume (units purchased and generated less units sold)/units purchased and generated         | 2   |                 |                     |                 |               |                    |
| Water Distribution Losses                            | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 2   |                 |                     |                 |               |                    |
| Employee costs                                       | Employee costs/Total Revenue - capital revenue                                                 |     | 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%               |
| <b>IDP regulation financial viability indicators</b> |                                                                                                |     |                 |                     |                 |               |                    |
| i. Debt coverage                                     | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year   |     |                 |                     |                 |               |                    |
| ii. O/S Service Debtors to Revenue                   | Total outstanding service debtors/annual revenue received for services                         |     |                 |                     |                 |               |                    |
| iii. Cost coverage                                   | (Available cash + Investments)/monthly fixed operational expenditure                           |     |                 |                     |                 |               |                    |

The above table gives an overview of the financial indicators of the municipality for the period ended 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 |                   |                    |                    |                    |                     |                 |                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
|                                                                                                                                                                                                                                                                          | Audited Outcome  | Original Budget     | Adjusted Budget   | Monthly actual     | YearTD actual      | YearTD budget      | YTD variance        | YTD variance %  | Full Year Forecast |
| <b>R thousands</b>                                                                                                                                                                                                                                                       |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>                                                                                                                                                                                                                                             |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates                                                                                                                                                                                                                                                           | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| Service charges                                                                                                                                                                                                                                                          | 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%            | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                                                                     | <b>1 045 919</b> | <b>1 234 623</b>    | <b>-</b>          | <b>52 267</b>      | <b>359 948</b>     | <b>308 656</b>     | <b>51 292</b>       | <b>17%</b>      | <b>-</b>           |
| 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%             | -                  |
| <b>Total Expenditure</b>                                                                                                                                                                                                                                                 | <b>1 461 025</b> | <b>1 341 742</b>    | <b>-</b>          | <b>117 915</b>     | <b>307 793</b>     | <b>335 435</b>     | <b>(27 643)</b>     | <b>-8%</b>      | <b>-</b>           |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                                                                                 | <b>(415 106)</b> | <b>(107 119)</b>    | <b>-</b>          | <b>(65 648)</b>    | <b>52 155</b>      | <b>(28 780)</b>    | <b>78 935</b>       | <b>-295%</b>    | <b>-</b>           |
| 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) | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                                                                                                                                     | <b>(66 297)</b>  | <b>178 386</b>      | <b>-</b>          | <b>(29 413)</b>    | <b>134 023</b>     | <b>44 597</b>      | <b>89 426</b>       | <b>201%</b>     | <b>-</b>           |
| Share of surplus/ (deficit) of associate                                                                                                                                                                                                                                 | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/ (Deficit) for the year</b>                                                                                                                                                                                                                                   | <b>(66 297)</b>  | <b>178 386</b>      | <b>-</b>          | <b>(29 413)</b>    | <b>134 023</b>     | <b>44 597</b>      | <b>89 426</b>       | <b>201%</b>     | <b>-</b>           |
| <b>Capital expenditure &amp; funds sources</b>                                                                                                                                                                                                                           |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>                                                                                                                                                                                                                                               | <b>220 541</b>   | <b>314 988</b>      | <b>-</b>          | <b>15 696</b>      | <b>36 573</b>      | <b>78 747</b>      | <b>(42 174)</b>     | <b>-54%</b>     | <b>-</b>           |
| Capital transfers recognised                                                                                                                                                                                                                                             | 256 882          | 285 505             | -                 | 15 110             | 34 365             | 71 376             | (36 992)            | -52%            | -                  |
| Borrowing                                                                                                                                                                                                                                                                | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| Internally generated funds                                                                                                                                                                                                                                               | (35 341)         | 29 483              | -                 | 586                | 2 188              | 7 371              | (5 183)             | -70%            | -                  |
| <b>Total sources of capital funds</b>                                                                                                                                                                                                                                    | <b>220 541</b>   | <b>314 988</b>      | <b>-</b>          | <b>15 696</b>      | <b>36 573</b>      | <b>78 747</b>      | <b>(42 174)</b>     | <b>-54%</b>     | <b>-</b>           |
| <b>Financial position</b>                                                                                                                                                                                                                                                |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| 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          | -                  | -                   | -               | -                  |
| <b>Cash flows</b>                                                                                                                                                                                                                                                        |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| 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)           | 9 954 213          | (78 747)           | (10 042 960)        | 12753%          | -                  |
| Net cash from (used) financing                                                                                                                                                                                                                                           | -                | (21 888)            | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Cash/cash equivalents at the month/year end</b>                                                                                                                                                                                                                       | <b>9 079 630</b> | <b>181 780</b>      | <b>-</b>          | <b>-</b>           | <b>10 088 334</b>  | <b>110 528</b>     | <b>(9 977 806)</b>  | <b>-9027%</b>   | <b>248 513</b>     |
| <b>Debtors &amp; creditors analysis</b>                                                                                                                                                                                                                                  | <b>0-30 Days</b> | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>                                                                                                                                                                                                                                              |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source                                                                                                                                                                                                                                                   | 43 797           | 32 056              | 26 707            | 31 419             | 25 727             | 22 459             | 124 130             | 680 160         | 986 465            |
| <b>Creditors Age Analysis</b>                                                                                                                                                                                                                                            |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| 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

| DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (Revenue and Expenditure)                                                                                                                            |     |                               |                    |                    |                   | Budget Year 2022/23 |                  |                 |                      |                       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-------------------------------|--------------------|--------------------|-------------------|---------------------|------------------|-----------------|----------------------|-----------------------|
| Description                                                                                                                                                                                                               | Ref | 2021/22<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>actual | YearTD actual       | YearTD<br>budget | YTD<br>variance | YTD<br>variance<br>% | Full Year<br>Forecast |
| R thousands                                                                                                                                                                                                               |     |                               |                    |                    |                   |                     |                  |                 |                      |                       |
| <b>Revenue By Source</b>                                                                                                                                                                                                  |     |                               |                    |                    |                   |                     |                  |                 |                      |                       |
| 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%                | -                     |
|                                                                                                                                                                                                                           |     | 1 045 919                     | 1 234 623          | -                  | 52 267            | 359 948             | 308 656          | 51 292          | 17%                  | -                     |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                      |     |                               |                    |                    |                   |                     |                  |                 |                      |                       |
| <b>Expenditure By Type</b>                                                                                                                                                                                                |     |                               |                    |                    |                   |                     |                  |                 |                      |                       |
| 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                                                                                                                                                                                                                    |     | (29 305)                      | -                  | -                  | -                 | -                   | -                | -               | -                    | -                     |
|                                                                                                                                                                                                                           |     | 1 461 025                     | 1 341 742          | -                  | 118 047           | 307 925             | 335 435          | (27 510)        | -8%                  | -                     |
| <b>Total Expenditure</b>                                                                                                                                                                                                  |     |                               |                    |                    |                   |                     |                  |                 |                      |                       |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                                  |     | <b>(415 106)</b>              | <b>(107 119)</b>   | <b>-</b>           | <b>(65 781)</b>   | <b>52 023</b>       | <b>(26 780)</b>  | <b>78 803</b>   | <b>(0)</b>           | <b>-</b>              |
| Transfers and subsidies - capital (monetary allocations)<br>(National / Provincial and District)                                                                                                                          |     | 348 809                       | 285 505            | -                  | 36 235            | 81 868              | 71 376           | 10 491          | 0                    | -                     |
| Transfers and subsidies - capital (monetary allocations)<br>(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) |     | -                             | -                  | -                  | -                 | -                   | -                | -               | -                    | -                     |
| Transfers and subsidies - capital (in-kind - all)                                                                                                                                                                         |     | -                             | -                  | -                  | -                 | -                   | -                | -               | -                    | -                     |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                                                                                      |     | <b>(66 297)</b>               | <b>178 386</b>     | <b>-</b>           | <b>(29 545)</b>   | <b>133 891</b>      | <b>44 597</b>    |                 |                      |                       |
| Taxation                                                                                                                                                                                                                  |     | -                             | -                  | -                  | -                 | -                   | -                | -               | -                    | -                     |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                                                                   |     | <b>(66 297)</b>               | <b>178 386</b>     | <b>-</b>           | <b>(29 545)</b>   | <b>133 891</b>      | <b>44 597</b>    |                 |                      |                       |
| Attributable to minorities                                                                                                                                                                                                |     | -                             | -                  | -                  | -                 | -                   | -                | -               | -                    | -                     |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                                                                                                                                     |     | <b>(66 297)</b>               | <b>178 386</b>     | <b>-</b>           | <b>(29 545)</b>   | <b>133 891</b>      | <b>44 597</b>    |                 |                      |                       |
| Share of surplus/ (deficit) of associate                                                                                                                                                                                  |     | -                             | -                  | -                  | -                 | -                   | -                | -               | -                    | -                     |
| <b>Surplus/ (Deficit) for the year</b>                                                                                                                                                                                    |     | <b>(66 297)</b>               | <b>178 386</b>     | <b>-</b>           | <b>(29 545)</b>   | <b>133 891</b>      | <b>44 597</b>    |                 |                      |                       |

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 | Budget Year 2022/23     |                 |                 |                |               |               |              |                |                    |
|                                                                                                                                                               |     | 2021/22 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                                            | 1   |                         |                 |                 |                |               |               |              |                |                    |
| <b>Multi-Year expenditure appropriation</b>                                                                                                                   | 2   |                         |                 |                 |                |               |               |              |                |                    |
| Vote 1 - Executive and Council                                                                                                                                |     | -                       | -               | -               | -              | -             | -             | -            |                | -                  |
| Vote 2 - Finance and Administration                                                                                                                           |     | -                       | -               | -               | -              | -             | -             | -            |                | -                  |
| 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                                                                                                                                    |     | -                       | -               | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Capital Multi-year expenditure</b>                                                                                                                   | 4,7 | -                       | -               | -               | -              | -             | -             | -            |                | -                  |
| <b>Single Year expenditure appropriation</b>                                                                                                                  | 2   |                         |                 |                 |                |               |               |              |                |                    |
| Vote 1 - Executive and Council                                                                                                                                |     | -                       | -               | -               | -              | -             | -             | -            |                | -                  |
| Vote 2 - Finance and Administration                                                                                                                           |     | (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                                                                                                                                    |     | -                       | -               | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Capital single-year expenditure</b>                                                                                                                  | 4   | 220 541                 | 314 988         | -               | 18 331         | 20 198        | 52 498        | (32 300)     | -62%           | 281 979            |
| <b>Total Capital Expenditure</b>                                                                                                                              |     | 220 541                 | 314 988         | -               | 18 331         | 20 198        | 52 498        | (32 300)     | -62%           | 281 979            |
| <b>Capital Expenditure - Functional Classification</b>                                                                                                        |     |                         |                 |                 |                |               |               |              |                |                    |
| <b>Governance and administration</b>                                                                                                                          |     | (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                                                                                                                                                |     | -                       | -               | -               | -              | -             | -             | -            |                | -                  |
| <b>Community and public safety</b>                                                                                                                            |     | -                       | -               | -               | -              | -             | -             | -            |                | -                  |
| Community and social services                                                                                                                                 |     | -                       | -               | -               | -              | -             | -             | -            |                | -                  |
| Sports and recreation                                                                                                                                         |     | -                       | -               | -               | -              | -             | -             | -            |                | -                  |
| Public safety                                                                                                                                                 |     | -                       | -               | -               | -              | -             | -             | -            |                | -                  |
| Housing                                                                                                                                                       |     | -                       | -               | -               | -              | -             | -             | -            |                | -                  |
| Health                                                                                                                                                        |     | -                       | -               | -               | -              | -             | -             | -            |                | -                  |
| <b>Economic and environmental services</b>                                                                                                                    |     | -                       | -               | -               | -              | -             | -             | -            |                | -                  |
| Planning and development                                                                                                                                      |     | -                       | -               | -               | -              | -             | -             | -            |                | -                  |
| Road transport                                                                                                                                                |     | -                       | -               | -               | -              | -             | -             | -            |                | -                  |
| Environmental protection                                                                                                                                      |     | -                       | -               | -               | -              | -             | -             | -            |                | -                  |
| <b>Trading services</b>                                                                                                                                       |     | 265 879                 | 290 005         | -               | 17 408         | 19 274        | 46 334        | (29 080)     | -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                                                                                                                                              |     | -                       | -               | -               | -              | -             | -             | -            |                | -                  |
| <b>Other</b>                                                                                                                                                  |     | -                       | -               | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Capital Expenditure - Functional Classification</b>                                                                                                  | 3   | 220 541                 | 314 988         | -               | 18 331         | 20 198        | 52 498        | (32 300)     | -62%           | 281 979            |
| <b>Funded by:</b>                                                                                                                                             |     |                         |                 |                 |                |               |               |              |                |                    |
| 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) |     | -                       | -               | -               | -              | -             | -             | -            |                | -                  |
| <b>Transfers recognised - capital</b>                                                                                                                         |     | 255 882                 | 285 505         | -               | 17 408         | 19 274        | 47 584        | (28 310)     | -59%           | 252 211            |
| <b>Borrowing</b>                                                                                                                                              | 6   | -                       | -               | -               | -              | -             | -             | -            |                | -                  |
| <b>Internally generated funds</b>                                                                                                                             |     | (35 341)                | 29 483          | -               | 923            | 923           | 4 914         | (3 990)      | -81%           | 29 768             |
| <b>Total Capital Funding</b>                                                                                                                                  |     | 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 |
| <b>R thousands</b>                                                                   | <b>1</b> |                  |                     |                 |                  |                    |
| <b>ASSETS</b>                                                                        |          |                  |                     |                 |                  |                    |
| <b>Current assets</b>                                                                |          |                  |                     |                 |                  |                    |
| 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           | -                  |
| <b>Total current assets</b>                                                          |          | <b>437 787</b>   | <b>529 043</b>      | <b>-</b>        | <b>472 449</b>   | <b>-</b>           |
| <b>Non current assets</b>                                                            |          |                  |                     |                 |                  |                    |
| 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                | -                  |
| <b>Total non current assets</b>                                                      |          | <b>3 637 916</b> | <b>3 731 120</b>    | <b>-</b>        | <b>3 622 807</b> | <b>-</b>           |
| <b>TOTAL ASSETS</b>                                                                  |          | <b>4 075 703</b> | <b>4 260 164</b>    | <b>-</b>        | <b>4 095 257</b> | <b>-</b>           |
| <b>LIABILITIES</b>                                                                   |          |                  |                     |                 |                  |                    |
| <b>Current liabilities</b>                                                           |          |                  |                     |                 |                  |                    |
| 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           | -                  |
| <b>Total current liabilities</b>                                                     |          | <b>816 848</b>   | <b>340 224</b>      | <b>-</b>        | <b>704 614</b>   | <b>-</b>           |
| <b>Non current liabilities</b>                                                       |          |                  |                     |                 |                  |                    |
| Borrowing                                                                            |          | 39 690           | 282 616             | -               | 21 903           | -                  |
| Provisions                                                                           |          | 16 744           | 24 357              | -               | 32 428           | -                  |
| <b>Total non current liabilities</b>                                                 |          | <b>56 434</b>    | <b>306 973</b>      | <b>-</b>        | <b>54 331</b>    | <b>-</b>           |
| <b>TOTAL LIABILITIES</b>                                                             |          | <b>873 282</b>   | <b>647 197</b>      | <b>-</b>        | <b>758 945</b>   | <b>-</b>           |
| <b>NET ASSETS</b>                                                                    | <b>2</b> | <b>3 202 421</b> | <b>3 612 967</b>    | <b>-</b>        | <b>3 336 312</b> | <b>-</b>           |
| <b>COMMUNITY WEALTH/EQUITY</b>                                                       |          |                  |                     |                 |                  |                    |
| Accumulated Surplus/(Deficit)                                                        |          | 3 726 060        | 3 434 580           | -               | 3 252 311        | -                  |
| Reserves                                                                             |          | -                | -                   | -               | -                | -                  |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                                                 | <b>2</b> | <b>3 726 060</b> | <b>3 434 580</b>    | <b>-</b>        | <b>3 252 311</b> | <b>-</b>           |

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



## PART 2 SUPPORTING SCHEDULES

### 1. DEBTORS ANALYSIS

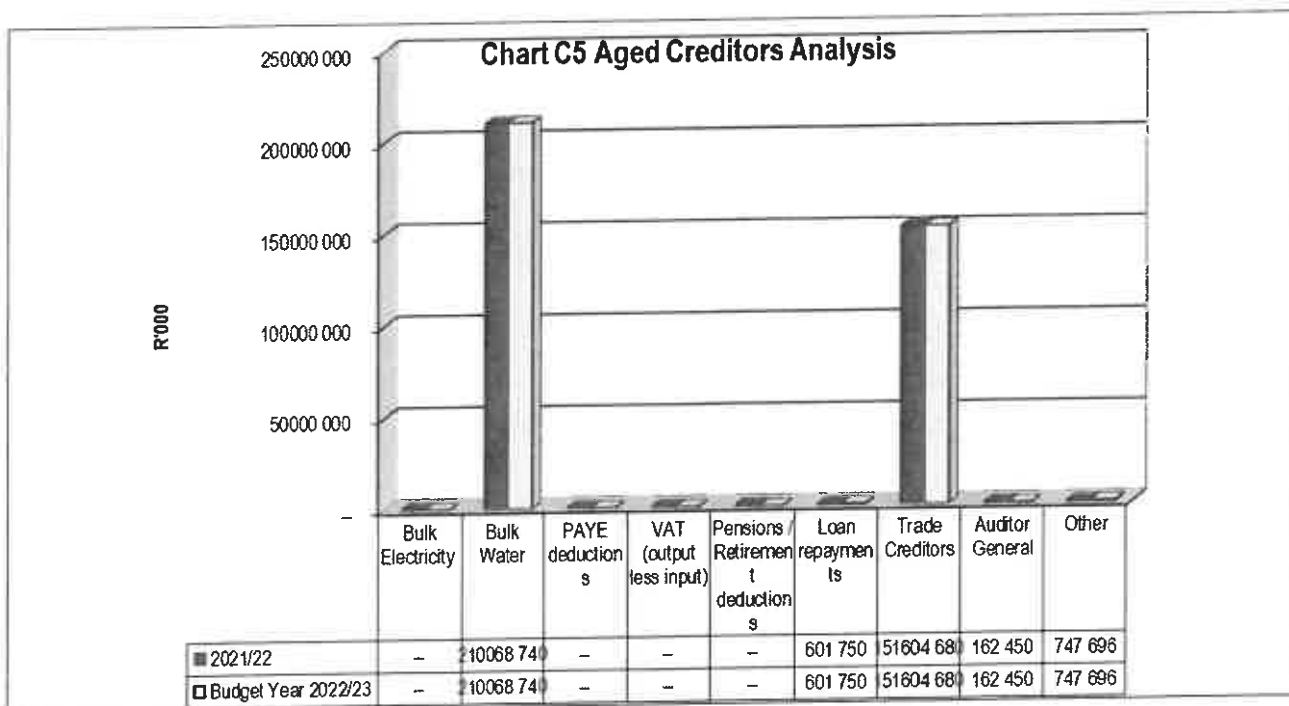
#### CUSTOMER TYPE AGE ANALYSIS AS AT 30 SEPTEMBER 2022

| 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          |
| <b>Grand Total!</b>       | <b>43 617 065.79</b> | <b>33 317 338.31</b> | <b>29 077 386.59</b> | <b>30 872 048.69</b> | <b>26 413 405.10</b> | <b>22 686 963.84</b> | <b>807 081 687.59</b> | <b>993 065 895.91</b> |

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

### 2. CREDITOR'S ANALYSIS

| 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) |
|                                                                                                           |         | 0 - 30 Days         | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total   |                                           |
| R thousands                                                                                               |         |                     |              |              |               |                |                |                   |             |         |                                           |
| Creditors Age Analysis By Customer Type                                                                   |         |                     |              |              |               |                |                |                   |             |         |                                           |
| Bulk Electricity                                                                                          | 0100    | -                   | -            | -            | -             | -              | -              | -                 | -           | -       | -                                         |
| Bulk Water                                                                                                | 0200    | -                   | -            | -            | (11 269)      | 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<br>Name of institution & Investment ID                                     | Ref | Period of<br>Investment | Type of<br>Investment | Capital<br>Guarantee<br>(Yes/No) | Variable or<br>Fixed interest<br>rate | Interest Rate<br>• | Commission<br>Paid (Rands) | Commission<br>Recipient | Expiry date of<br>Investment | Opening<br>balance | Interest to be<br>realised | Partial /<br>Premature<br>Withdrawal (4) | Investment Top<br>Up | Closing<br>Balance |
|                                                                                                    |     | Yrs/Months              |                       |                                  |                                       |                    |                            |                         |                              |                    |                            |                                          |                      |                    |
| R thousands                                                                                        |     |                         |                       |                                  |                                       |                    |                            |                         |                              |                    |                            |                                          |                      |                    |
| 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                                                                             |     |                         |                       |                                  |                                       |                    |                            |                         |                              | 129 085            |                            | (60 570)                                 | -                    | 68 435             |
| Entities                                                                                           |     |                         |                       |                                  |                                       |                    |                            |                         |                              |                    |                            |                                          |                      | -                  |
|                                                                                                    |     |                         |                       |                                  |                                       |                    |                            |                         |                              |                    |                            |                                          |                      | -                  |
|                                                                                                    |     |                         |                       |                                  |                                       |                    |                            |                         |                              |                    |                            |                                          |                      | -                  |
|                                                                                                    |     |                         |                       |                                  |                                       |                    |                            |                         |                              |                    |                            |                                          |                      | -                  |
|                                                                                                    |     |                         |                       |                                  |                                       |                    |                            |                         |                              |                    |                            |                                          |                      | -                  |
|                                                                                                    |     |                         |                       |                                  |                                       |                    |                            |                         |                              | -                  |                            | -                                        | -                    | -                  |
| Entities sub-total                                                                                 |     |                         |                       |                                  |                                       |                    |                            |                         |                              |                    |                            |                                          |                      | -                  |
| TOTAL INVESTMENTS AND INTEREST                                                                     | 2   |                         |                       |                                  |                                       |                    |                            |                         |                              | 129 085            |                            | (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, Refurb | -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

| 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<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>actual | Budget Year 2022/23<br>YearTD actual | YearTD<br>budget | YTD<br>variance | YTD<br>variance<br>% | Full Year<br>Forecast |
| R thousands                                                                                                 |                                                    | 1   | A                             | B                  | C                  |                   |                                      |                  |                 |                      | D                     |
| <b>Councillors (Political Office Bearers plus Other)</b>                                                    |                                                    |     |                               |                    |                    |                   |                                      |                  |                 |                      |                       |
|                                                                                                             | Basic Salaries and Wages                           |     | 7 432                         | 8 567              | —                  | 900               | 2 126                                | 2 142            | (16)            | -1%                  | —                     |
|                                                                                                             | Pension and UIF Contributions                      |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Medical Aid Contributions                          |     | —                             | —                  | —                  | —                 | —                                    | 88               | (98)            | -100%                | —                     |
|                                                                                                             | Motor Vehicle Allowance                            |     | —                             | 396                | —                  | —                 | —                                    | 177              | (177)           | -100%                | —                     |
|                                                                                                             | Cellphone Allowance                                |     | —                             | 707                | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Housing Allowances                                 |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Other benefits and allowances                      |     | 2 377                         | 2 088              | —                  | 329               | 769                                  | 522              | 247             | 47%                  | —                     |
|                                                                                                             | <b>Sub Total - Councillors</b>                     |     | 9 809                         | 11 758             | —                  | 1 229             | 2 895                                | 2 940            | (45)            | -2%                  | —                     |
|                                                                                                             | <b>% Increase</b>                                  | 4   |                               | 19.9%              |                    |                   |                                      |                  |                 |                      |                       |
| <b>Senior Managers of the Municipality</b>                                                                  |                                                    |     |                               |                    |                    |                   |                                      |                  |                 |                      |                       |
|                                                                                                             | Basic Salaries and Wages                           | 3   | 211                           | 4 818              | —                  | —                 | —                                    | 1 229            | (1 229)         | -100%                | —                     |
|                                                                                                             | Pension and UIF Contributions                      |     | 48                            | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Medical Aid Contributions                          |     | 16                            | 82                 | —                  | —                 | —                                    | 16               | (16)            | -100%                | —                     |
|                                                                                                             | Overtime                                           |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Performance Bonus                                  |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Motor Vehicle Allowance                            |     | 397                           | 1 832              | —                  | 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                |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | <b>Sub Total - Senior Managers of Municipality</b> |     | 678                           | 7 222              | —                  | 31                | 92                                   | 1 805            | (1 714)         | -95%                 | —                     |
|                                                                                                             | <b>% Increase</b>                                  | 4   |                               | 964.6%             |                    |                   |                                      |                  |                 |                      |                       |
| <b>Other Municipal Staff</b>                                                                                |                                                    |     |                               |                    |                    |                   |                                      |                  |                 |                      |                       |
|                                                                                                             | Basic Salaries and Wages                           |     | 250 361                       | 218 068            | —                  | 24 346            | 69 679                               | 54 517           | 15 382          | 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                                           |     | 51 456                        | 28 255             | —                  | 3 273             | 9 904                                | 6 584            | 3 340           | 51%                  | —                     |
|                                                                                                             | Performance Bonus                                  |     | 19 408                        | 76 713             | —                  | (2)               | 19 100                               | 19 178           | (78)            | 0%                   | —                     |
|                                                                                                             | Motor Vehicle Allowance                            |     | 8 670                         | 8 234              | —                  | 634               | 2 480                                | 2 059            | 401             | 19%                  | —                     |
|                                                                                                             | Cellphone Allowance                                |     | 2 723                         | 2 902              | —                  | 230               | 886                                  | 726              | (40)            | -6%                  | —                     |
|                                                                                                             | Housing Allowances                                 |     | 1 618                         | 1 676              | —                  | 130               | 366                                  | 419              | (33)            | -8%                  | —                     |
|                                                                                                             | Other benefits and allowances                      |     | 12 169                        | 9 066              | —                  | 4 694             | 6 393                                | 2 267            | 4 125           | 182%                 | —                     |
|                                                                                                             | Payments in lieu of leave                          |     | 4 225                         | 1 917              | —                  | 196               | 2 961                                | 479              | 2 502           | 522%                 | —                     |
|                                                                                                             | Long service awards                                |     | (1 966)                       | 2 286              | —                  | 364               | 906                                  | 572              | 334             | 58%                  | —                     |
|                                                                                                             | Post-retirement benefit obligations                |     | 4 244                         | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | <b>Sub Total - Other Municipal Staff</b>           |     | 413 045                       | 407 772            | —                  | 39 436            | 128 529                              | 101 943          | 26 587          | 26%                  | —                     |
|                                                                                                             | <b>% Increase</b>                                  | 4   |                               | -1.3%              |                    |                   |                                      |                  |                 |                      |                       |
| <b>Total Parent Municipality</b>                                                                            |                                                    |     |                               |                    |                    |                   |                                      |                  |                 |                      |                       |
|                                                                                                             |                                                    |     | 423 532                       | 426 752            | —                  | 40 694            | 131 616                              | 106 668          | 24 828          | 23%                  | —                     |
| <b>(In-aid salary, allowances &amp; benefits in arrears:</b>                                                |                                                    |     |                               |                    |                    |                   |                                      |                  |                 |                      |                       |
|                                                                                                             |                                                    |     |                               |                    |                    |                   |                                      |                  |                 |                      |                       |
| <b>Board Members of Entities</b>                                                                            |                                                    |     |                               |                    |                    |                   |                                      |                  |                 |                      |                       |
|                                                                                                             | Basic Salaries and Wages                           |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Pension and UIF Contributions                      |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Medical Aid Contributions                          |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Overtime                                           |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Performance Bonus                                  |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Motor Vehicle Allowance                            |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Cellphone Allowance                                |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Housing Allowances                                 |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Other benefits and allowances                      |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Board Fees                                         |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Payments in lieu of leave                          |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Long service awards                                |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Post-retirement benefit obligations                |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | <b>Sub Total - Board Members of Entities</b>       | 2   | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | <b>% Increase</b>                                  | 4   |                               |                    |                    |                   |                                      |                  |                 |                      |                       |
| <b>Senior Managers of Entities</b>                                                                          |                                                    |     |                               |                    |                    |                   |                                      |                  |                 |                      |                       |
|                                                                                                             | Basic Salaries and Wages                           |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Pension and UIF Contributions                      |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Medical Aid Contributions                          |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Overtime                                           |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Performance Bonus                                  |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Motor Vehicle Allowance                            |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Cellphone Allowance                                |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Housing Allowances                                 |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Other benefits and allowances                      |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Payments in lieu of leave                          |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Long service awards                                |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Post-retirement benefit obligations                |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | <b>Sub Total - Senior Managers of Entities</b>     | 2   | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | <b>% Increase</b>                                  | 4   |                               |                    |                    |                   |                                      |                  |                 |                      |                       |
| <b>Other Staff of Entities</b>                                                                              |                                                    |     |                               |                    |                    |                   |                                      |                  |                 |                      |                       |
|                                                                                                             | Basic Salaries and Wages                           |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Pension and UIF Contributions                      |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Medical Aid Contributions                          |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Overtime                                           |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Performance Bonus                                  |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Motor Vehicle Allowance                            |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Cellphone Allowance                                |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Housing Allowances                                 |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Other benefits and allowances                      |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Payments in lieu of leave                          |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Long service awards                                |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | Post-retirement benefit obligations                |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | <b>Sub Total - Other Staff of Entities</b>         |     | —                             | —                  | —                  | —                 | —                                    | —                | —               | —                    | —                     |
|                                                                                                             | <b>% Increase</b>                                  | 4   |                               |                    |                    |                   |                                      |                  |                 |                      |                       |
| <b>Total Municipal Entities</b>                                                                             |                                                    |     |                               |                    |                    |                   |                                      |                  |                 |                      |                       |
|                                                                                                             |                                                    |     | 423 532                       | 426 752            | —                  | 40 694            | 131 516                              | 106 668          | 24 828          | 23%                  | —                     |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>                                                              |                                                    |     |                               |                    |                    |                   |                                      |                  |                 |                      |                       |
|                                                                                                             |                                                    | 4   |                               | 0.8%               |                    |                   |                                      |                  |                 |                      |                       |
|                                                                                                             | <b>% Increase</b>                                  |     |                               |                    |                    |                   |                                      |                  |                 |                      |                       |
|                                                                                                             |                                                    |     | 413 723                       | 414 993            | —                  | 39 465            | 128 621                              | 103 748          | 24 873          | 24%                  | —                     |
| <b>TOTAL MANAGERS AND STAFF</b>                                                                             |                                                    |     |                               |                    |                    |                   |                                      |                  |                 |                      |                       |

## 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   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Revenue By Source</b>                                                                                                                                                                                               |     |                 |                     |                 |                |               |               |              |                |                    |
| Property rates                                                                                                                                                                                                         |     |                 |                     |                 |                |               |               | -            |                |                    |
| Service charges - electricity revenue                                                                                                                                                                                  |     |                 |                     |                 |                |               |               | -            |                |                    |
| Service charges - water revenue                                                                                                                                                                                        |     |                 |                     |                 |                |               |               | -            |                |                    |
| Service charges - sanitation revenue                                                                                                                                                                                   |     |                 |                     |                 |                |               |               | -            |                |                    |
| Service charges - refuse revenue                                                                                                                                                                                       |     |                 |                     |                 |                |               |               | -            |                |                    |
| Rental of facilities and equipment                                                                                                                                                                                     |     |                 |                     |                 |                |               |               | -            |                |                    |
| Interest earned - external investments                                                                                                                                                                                 |     |                 |                     |                 |                |               |               | -            |                |                    |
| Interest earned - outstanding debtors                                                                                                                                                                                  |     |                 |                     |                 |                |               |               | -            |                |                    |
| Dividends received                                                                                                                                                                                                     |     |                 |                     |                 |                |               |               | -            |                |                    |
| Fines, penalties and forfeits                                                                                                                                                                                          |     |                 |                     |                 |                |               |               | -            |                |                    |
| Licences and permits                                                                                                                                                                                                   |     |                 |                     |                 |                |               |               | -            |                |                    |
| Agency services                                                                                                                                                                                                        |     |                 |                     |                 |                |               |               | -            |                |                    |
| Transfers and subsidies                                                                                                                                                                                                |     |                 |                     |                 |                |               |               | -            |                |                    |
| Other revenue                                                                                                                                                                                                          |     |                 |                     |                 |                |               |               | -            |                |                    |
| Gains                                                                                                                                                                                                                  |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Expenditure By Type</b>                                                                                                                                                                                             |     |                 |                     |                 |                |               |               |              |                |                    |
| 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                                                                                                                                                                                                                 |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Total Expenditure</b>                                                                                                                                                                                               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                                          |     |                 |                     |                 |                |               |               | -            |                |                    |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) |     |                 |                     |                 |                |               |               | -            |                |                    |
| Transfers and subsidies - capital (in-kind - all)                                                                                                                                                                      |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                                                                                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Taxation                                                                                                                                                                                                               |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Surplus/(Deficit) after taxation</b>                                                                                                                                                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |

## 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                                                                                                                  |     |                 |                     |                 |                |               |               |              |                |                    |
| <u>Revenue By Municipal Entity</u>                                                                                           |     |                 |                     |                 |                |               |               | -            |                |                    |
| <i>Insert name of municipal entity</i>                                                                                       |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                                                                                              |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                                                                                              |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                                                                                              |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                                                                                              |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                                                                                              |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                                                                                              |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Total Operating Revenue</b>                                                                                               | 1   | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <u>Expenditure By Municipal Entity</u>                                                                                       |     |                 |                     |                 |                |               |               | -            |                |                    |
| <i>Insert name of municipal entity</i>                                                                                       |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                                                                                              |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                                                                                              |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                                                                                              |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                                                                                              |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                                                                                              |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                                                                                              |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                                                                                              |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Total Operating Expenditure</b>                                                                                           | 2   | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Surplus/ (Deficit) for the yr/period</b>                                                                                  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <u>Capital Expenditure By Municipal Entity</u>                                                                               |     |                 |                     |                 |                |               |               | -            |                |                    |
| <i>Insert name of municipal entity</i>                                                                                       |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                                                                                              |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                                                                                              |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                                                                                              |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                                                                                              |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                                                                                              |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Total Capital Expenditure</b>                                                                                             | 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         | Original Budget | Adjusted Budget | Monthly actual | Budget Year 2022/23 |               |              |                |                    |
|                                                                                                                                                               |            | Audited Outcome |                 |                 |                | YearTD actual       | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                                            | <b>1</b>   |                 |                 |                 |                |                     |               |              |                |                    |
| <b>Multi-Year expenditure appropriation</b>                                                                                                                   | <b>2</b>   |                 |                 |                 |                |                     |               |              |                |                    |
| Vote 1 - Executive and Council                                                                                                                                |            | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Vote 2 - Finance and Administration                                                                                                                           |            | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| 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                                                                                                                                    |            | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| <b>Total Capital Multi-year expenditure</b>                                                                                                                   | <b>4,7</b> | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| <b>Single Year expenditure appropriation</b>                                                                                                                  | <b>2</b>   |                 |                 |                 |                |                     |               |              |                |                    |
| Vote 1 - Executive and Council                                                                                                                                |            | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Vote 2 - Finance and Administration                                                                                                                           |            | (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                                                                                                                                    |            | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| <b>Total Capital single-year expenditure</b>                                                                                                                  | <b>4</b>   | 220 541         | 314 988         | -               | 18 331         | 20 198              | 52 498        | (32 300)     | -62%           | 281 979            |
| <b>Total Capital Expenditure</b>                                                                                                                              |            | 220 541         | 314 988         | -               | 18 331         | 20 198              | 52 498        | (32 300)     | -62%           | 281 878            |
| <b>Capital Expenditure - Functional Classification</b>                                                                                                        |            |                 |                 |                 |                |                     |               |              |                |                    |
| <b>Governance and administration</b>                                                                                                                          |            | (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                                                                                                                                                |            | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| <b>Community and public safety</b>                                                                                                                            |            | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Community and social services                                                                                                                                 |            | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Sport and recreation                                                                                                                                          |            | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Public safety                                                                                                                                                 |            | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Housing                                                                                                                                                       |            | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Health                                                                                                                                                        |            | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| <b>Economic and environmental services</b>                                                                                                                    |            | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Planning and development                                                                                                                                      |            | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Road transport                                                                                                                                                |            | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Environmental protection                                                                                                                                      |            | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| <b>Trading services</b>                                                                                                                                       |            | 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                                                                                                                                              |            | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| <b>Other</b>                                                                                                                                                  |            | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| <b>Total Capital Expenditure - Functional Classification</b>                                                                                                  | <b>3</b>   | 220 541         | 314 988         | -               | 18 331         | 20 198              | 52 498        | (32 300)     | -62%           | 281 979            |
| <b>Funded by:</b>                                                                                                                                             |            |                 |                 |                 |                |                     |               |              |                |                    |
| 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) |            | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| <b>Transfers recognised - capital</b>                                                                                                                         |            | 255 882         | 285 505         | -               | 17 408         | 19 274              | 47 584        | (28 310)     | -59%           | 252 211            |
| <b>Borrowing</b>                                                                                                                                              | <b>6</b>   | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| <b>Internally generated funds</b>                                                                                                                             |            | (35 341)        | 29 483          | -               | 923            | 923                 | 4 914         | (3 990)      | -81%           | 29 768             |
| <b>Total Capital Funding</b>                                                                                                                                  |            | 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 ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET Sec 11 (4) MFMA

### 10. 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 | Particulars                                                                                                                                                                                                                                                                                                                                             | Amount in R'000 | Description and Purpose | Authorised by (name) |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------------|----------------------|
|      | Section 11(i) - Expenditure authorised by the MEC for finance in terms of section 26 (1) when a municipality has failed to approve a budget by 30 June:                                                                                                                                                                                                 |                 |                         |                      |
|      | N/A                                                                                                                                                                                                                                                                                                                                                     |                 |                         |                      |
|      | Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 25 (1):                                                                                                                                                                                                                                           |                 |                         |                      |
|      | N/A                                                                                                                                                                                                                                                                                                                                                     |                 |                         |                      |
|      | Section 11(d) - Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(d):                                                                                                                                                                                                                                |                 |                         |                      |
|      | N/A                                                                                                                                                                                                                                                                                                                                                     |                 |                         |                      |
|      | 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: |                 |                         |                      |
|      | N/A                                                                                                                                                                                                                                                                                                                                                     |                 |                         |                      |
|      | Section 11(f) - Refund money incorrectly paid into a bank account:                                                                                                                                                                                                                                                                                      |                 |                         |                      |
|      | Various Customers                                                                                                                                                                                                                                                                                                                                       | 33 577.50       |                         |                      |
|      | Section 11(g) - Refund guarantees, surpluses and security deposits:                                                                                                                                                                                                                                                                                     |                 |                         |                      |
|      | N/A                                                                                                                                                                                                                                                                                                                                                     |                 |                         |                      |
|      | Section 11(h) - Payments for cash management and investment purposes in accordance with section 13:                                                                                                                                                                                                                                                     |                 |                         |                      |
|      | Banks                                                                                                                                                                                                                                                                                                                                                   | 125 000 000.00  | Investments             |                      |
|      | Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31:                                                                                                                                                                                                                                                 |                 |                         |                      |
|      | N/A                                                                                                                                                                                                                                                                                                                                                     |                 |                         |                      |
|      | 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: / / 2022 |
| 3. Was the copy of the consolidated report submitted to the Auditor General?                                                         | YES / NO       |

  
ACCOUNTING OFFICER

  
MUNICIPAL MANAGER

#### Instructions for completing this report:

The Accounting Officer must include information relating 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:

1. Section 11(i) - Expenditure authorised by the MEC for finance in terms of section 26 (1) when a municipality has failed to approve a budget by 30 June;

## 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-

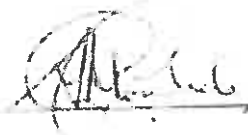
(mark as appropriate)

- ☐ 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 S 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

MTF 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 |
| <b>R thousands</b>                                                                                                                                                                                                                                                         |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>                                                                                                                                                                                                                                               |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| 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              | 29 368             | 12 573             | 16 815              | 134%            | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                                                                                                                                                                                       | <b>1 045 919</b> | <b>1 234 623</b>    | <b>-</b>          | <b>52 267</b>      | <b>359 948</b>     | <b>308 656</b>     | <b>51 292</b>       | <b>17%</b>      | <b>-</b>           |
| Employee costs                                                                                                                                                                                                                                                             | 413 723          | 414 993             | -                 | 39 465             | 128 621            | 103 748            | 24 873              | 24%             | -                  |
| Remuneration of Councilors                                                                                                                                                                                                                                                 | 9 809            | 11 758              | -                 | 1 229              | 2 895              | 2 940              | (45)                | -2%             | -                  |
| Depreciation & asset impairment                                                                                                                                                                                                                                            | 228 156          | 317 000             | -                 | 17 967             | 53 735             | 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%             | -                  |
| <b>Total Expenditure</b>                                                                                                                                                                                                                                                   | <b>1 461 025</b> | <b>1 341 742</b>    | <b>-</b>          | <b>117 915</b>     | <b>367 793</b>     | <b>335 435</b>     | <b>(27 643)</b>     | <b>-8%</b>      | <b>-</b>           |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                                                                                                   | <b>(415 106)</b> | <b>(107 119)</b>    | <b>-</b>          | <b>(65 648)</b>    | <b>52 155</b>      | <b>(26 780)</b>    | <b>78 935</b>       | <b>-295%</b>    | <b>-</b>           |
| 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) | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                                                                                                                                       | <b>(66 297)</b>  | <b>178 386</b>      | <b>-</b>          | <b>(29 413)</b>    | <b>134 023</b>     | <b>44 597</b>      | <b>89 426</b>       | <b>201%</b>     | <b>-</b>           |
| Share of surplus/ (deficit) of associate                                                                                                                                                                                                                                   | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/ (Deficit) for the year</b>                                                                                                                                                                                                                                     | <b>(66 297)</b>  | <b>178 386</b>      | <b>-</b>          | <b>(29 413)</b>    | <b>134 023</b>     | <b>44 597</b>      | <b>89 426</b>       | <b>201%</b>     | <b>-</b>           |
| <b>Capital expenditure &amp; funds sources</b>                                                                                                                                                                                                                             |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| 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%            | -                  |
| <b>Total sources of capital funds</b>                                                                                                                                                                                                                                      | <b>220 541</b>   | <b>314 988</b>      | <b>-</b>          | <b>15 696</b>      | <b>36 573</b>      | <b>78 747</b>      | <b>(42 174)</b>     | <b>-54%</b>     | <b>-</b>           |
| <b>Financial position</b>                                                                                                                                                                                                                                                  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| 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          | -                  | -                   | -               | -                  |
| <b>Cash flows</b>                                                                                                                                                                                                                                                          |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| 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                                                                                                                                                                                                                                             | -                | (21 688)            | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Cash/cash equivalents at the month/year end</b>                                                                                                                                                                                                                         | <b>9 079 630</b> | <b>181 780</b>      | <b>-</b>          | <b>-</b>           | <b>10 088 334</b>  | <b>110 528</b>     | <b>(9 977 806)</b>  | <b>-9027%</b>   | <b>248 513</b>     |
| <b>Debtors &amp; creditors analysis</b>                                                                                                                                                                                                                                    | <b>0-30 Days</b> | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>                                                                                                                                                                                                                                                |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source                                                                                                                                                                                                                                                     | 43 797           | 32 056              | 26 707            | 31 419             | 25 727             | 22 469             | 124 130             | 680 160         | 986 465            |
| <b>Creditors Age Analysis</b>                                                                                                                                                                                                                                              |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| 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          |                  | Adjusted Budget | Monthly actual  | Budget Year 2022/23 |                |                 |                | Full Year Forecast |
|--------------------------------------------|----------|------------------|------------------|-----------------|-----------------|---------------------|----------------|-----------------|----------------|--------------------|
|                                            |          | Audited Outcome  | Original Budget  |                 |                 | YearTD actual       | YearTD budget  | YTD variance    | YTD variance % |                    |
| <b>R thousands</b>                         | <b>1</b> |                  |                  |                 |                 |                     |                |                 |                |                    |
| <b>Revenue - Functional</b>                |          |                  |                  |                 |                 |                     |                |                 |                |                    |
| <i>Governance and administration</i>       |          | 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                             |          | -                | -                | -               | -               | -                   | -              | -               | -              | -                  |
| <i>Community and public safety</i>         |          | -                | -                | -               | -               | -                   | -              | -               | -              | -                  |
| Community and social services              |          | -                | -                | -               | -               | -                   | -              | -               | -              | -                  |
| Sport and recreation                       |          | -                | -                | -               | -               | -                   | -              | -               | -              | -                  |
| Public safety                              |          | -                | -                | -               | -               | -                   | -              | -               | -              | -                  |
| Housing                                    |          | -                | -                | -               | -               | -                   | -              | -               | -              | -                  |
| Health                                     |          | -                | -                | -               | -               | -                   | -              | -               | -              | -                  |
| <i>Economic and environmental services</i> |          | 961              | 1 438            | -               | 9               | 18                  | 360            | (342)           | -95%           | -                  |
| Planning and development                   |          | 961              | 1 438            | -               | 9               | 18                  | 360            | (342)           | -95%           | -                  |
| Road transport                             |          | -                | -                | -               | -               | -                   | -              | -               | -              | -                  |
| Environmental protection                   |          | -                | -                | -               | -               | -                   | -              | -               | -              | -                  |
| <i>Trading services</i>                    |          | 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                           |          | -                | -                | -               | -               | -                   | -              | -               | -              | -                  |
| <i>Other</i>                               | 4        | -                | -                | -               | -               | -                   | -              | -               | -              | -                  |
| <b>Total Revenue - Functional</b>          | <b>2</b> | <b>1 394 728</b> | <b>1 520 128</b> | <b>-</b>        | <b>88 502</b>   | <b>441 816</b>      | <b>380 032</b> | <b>61 784</b>   | <b>16%</b>     | <b>-</b>           |
| <b>Expenditure - Functional</b>            |          |                  |                  |                 |                 |                     |                |                 |                |                    |
| <i>Governance and administration</i>       |          | 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%          | -                  |
| <i>Community and public safety</i>         |          | 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%          | -                  |
| <i>Economic and environmental services</i> |          | 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         | (3 363)         | -33%           | -                  |
| Road transport                             |          | -                | -                | -               | -               | -                   | -              | -               | -              | -                  |
| Environmental protection                   |          | 825              | 750              | -               | -               | -                   | 188            | (188)           | -100%          | -                  |
| <i>Trading services</i>                    |          | 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                           |          | -                | -                | -               | -               | -                   | -              | -               | -              | -                  |
| <i>Other</i>                               |          | -                | -                | -               | -               | -                   | -              | -               | -              | -                  |
| <b>Total Expenditure - Functional</b>      | <b>3</b> | <b>1 461 025</b> | <b>1 341 742</b> | <b>-</b>        | <b>117 915</b>  | <b>307 793</b>      | <b>335 435</b> | <b>(27 643)</b> | <b>-8%</b>     | <b>-</b>           |
| <b>Surplus/ (Deficit) for the year</b>     |          | <b>(66 297)</b>  | <b>178 386</b>   | <b>-</b>        | <b>(29 413)</b> | <b>134 023</b>      | <b>44 597</b>  | <b>89 426</b>   | <b>201%</b>    | <b>-</b>           |

**References**

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by functional classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement
- Total Expenditure by functional classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'
- All amounts must be classified under a functional classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

**DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - 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 |
| <b>R thousands</b>                     |     |                  |                     |                 |                 |                |                |                 |                |                    |
| <b>Revenue by Vote</b>                 | 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 - Environmental 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             |     | -                | -                   | -               | -               | -              | -              | -               | -              | -                  |
| <b>Total Revenue by Vote</b>           | 2   | <b>1 394 728</b> | <b>1 520 128</b>    | <b>-</b>        | <b>88 502</b>   | <b>441 816</b> | <b>380 032</b> | <b>61 784</b>   | <b>16.3%</b>   | <b>-</b>           |
| <b>Expenditure by Vote</b>             | 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 - Environmental 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             |     | -                | -                   | -               | -               | -              | -              | -               | -              | -                  |
| <b>Total Expenditure by Vote</b>       | 2   | <b>1 461 025</b> | <b>1 341 742</b>    | <b>-</b>        | <b>117 915</b>  | <b>307 793</b> | <b>335 435</b> | <b>(27 643)</b> | <b>-8.2%</b>   | <b>-</b>           |
| <b>Surplus/ (Deficit) for the year</b> | 2   | <b>(66 297)</b>  | <b>178 386</b>      | <b>-</b>        | <b>(29 413)</b> | <b>134 023</b> | <b>44 597</b>  | <b>89 426</b>   | <b>200.5%</b>  | <b>-</b>           |

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

| DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First quarter                                                                                                         |     | Budget Year 2022/23           |                    |                    |                   |               |                  |                 |                      |                       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-------------------------------|--------------------|--------------------|-------------------|---------------|------------------|-----------------|----------------------|-----------------------|
| Description                                                                                                                                                                                                               | Ref | 2021/22<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>actual | YearTD actual | YearTD<br>budget | YTD<br>variance | YTD<br>variance<br>% | Full Year<br>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%                | -                     |
|                                                                                                                                                                                                                           |     | 1 045 919                     | 1 234 623          | -                  | 52 267            | 359 948       | 308 656          | 51 292          | 17%                  | -                     |
| Total Revenue (excluding capital transfers and contributions)                                                                                                                                                             |     |                               |                    |                    |                   |               |                  |                 |                      |                       |
| 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)                      | -                  | -                  | -                 | -             | -                | -               | -                    | -                     |
|                                                                                                                                                                                                                           |     | 1 461 025                     | 1 341 742          | -                  | 117 915           | 307 793       | 335 435          | (27 643)        | -8%                  | -                     |
| Total Expenditure                                                                                                                                                                                                         |     |                               |                    |                    |                   |               |                  |                 |                      |                       |
| Surplus/(Deficit)                                                                                                                                                                                                         |     | (415 106)                     | (107 119)          | -                  | (65 648)          | 52 155        | (26 780)         | 78 935          | (0)                  | -                     |
| Transfers and subsidies - capital (monetary allocations)<br>(National / Provincial and District)                                                                                                                          |     | 348 809                       | 285 505            | -                  | 36 235            | 81 868        | 71 376           | 10 491          | 0                    | -                     |
| Transfers and subsidies - capital (monetary allocations)<br>(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           | -               | -                    | -                     |
| 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 capital transfers and contributions | 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        | Budget Year 2022/23     |                 |                 |                |               |               |              |                |                    |
|--------------------------------------------------------------|------------|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                              |            | 2021/22 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                           | <b>1</b>   |                         |                 |                 |                |               |               |              |                |                    |
| <b>Multi-Year expenditure appropriation</b>                  | <b>2</b>   |                         |                 |                 |                |               |               |              |                |                    |
| Vote 1 - Executive and Council                               |            | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Vote 2 - Finance and Administration                          |            | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| 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                                   |            | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital Multi-year expenditure</b>                  | <b>4,7</b> |                         |                 |                 |                |               |               |              |                |                    |
| <b>Single Year expenditure appropriation</b>                 | <b>2</b>   |                         |                 |                 |                |               |               |              |                |                    |
| Vote 1 - Executive and Council                               |            | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Vote 2 - Finance and Administration                          |            | (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 - Environmental 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                                   |            | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital single-year expenditure</b>                 | <b>4</b>   | 220 541                 | 314 988         | -               | 15 696         | 36 573        | 78 747        | (42 174)     | -54%           | -                  |
| <b>Total Capital Expenditure</b>                             |            | 220 541                 | 314 988         | -               | 15 696         | 36 573        | 78 747        | (42 174)     | -54%           | -                  |
| <b>Capital Expenditure - Functional Classification</b>       |            |                         |                 |                 |                |               |               |              |                |                    |
| <b>Governance and administration</b>                         |            | (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                                               |            | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Community and public safety</b>                           |            | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Community and social services                                |            | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Sport and recreation                                         |            | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Public safety                                                |            | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Housing                                                      |            | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Health                                                       |            | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Economic and environmental services</b>                   |            | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Planning and development                                     |            | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Road transport                                               |            | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Environmental protection                                     |            | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Trading services</b>                                      |            | 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                                             |            | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Other</b>                                                 |            | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital Expenditure - Functional Classification</b> | <b>3</b>   | 220 541                 | 314 988         | -               | 15 696         | 36 573        | 78 747        | (42 174)     | -54%           | -                  |
| <b>Funded by:</b>                                            |            |                         |                 |                 |                |               |               |              |                |                    |
| 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         |            | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Corporations, Higher Educational Institutions)               |            | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Transfers recognised - capital</b>                        |            | 255 882                 | 285 505         | -               | 15 110         | 34 385        | 71 376        | (36 992)     | -52%           | -                  |
| <b>Borrowing</b>                                             |            | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Internally generated funds</b>                            |            | (35 341)                | 29 483          | -               | 586            | 2 188         | 7 371         | (5 183)      | -70%           | -                  |
| <b>Total Capital Funding</b>                                 | <b>6</b>   | 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 |                 |                  | Full Year Forecast |
|------------------------------------------|----------|------------------|---------------------|-----------------|------------------|--------------------|
|                                          |          | Audited Outcome  | Original Budget     | Adjusted Budget | YearTD actual    |                    |
| <b>R thousands</b>                       | <b>1</b> |                  |                     |                 |                  |                    |
| <b>ASSETS</b>                            |          |                  |                     |                 |                  |                    |
| <b>Current assets</b>                    |          |                  |                     |                 |                  |                    |
| 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           | -                  |
| <b>Total current assets</b>              |          | <b>437 787</b>   | <b>529 043</b>      | <b>-</b>        | <b>475 368</b>   | <b>-</b>           |
| <b>Non current assets</b>                |          |                  |                     |                 |                  |                    |
| 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                | -                  |
| <b>Total non current assets</b>          |          | <b>3 637 916</b> | <b>3 731 120</b>    | <b>-</b>        | <b>3 622 807</b> | <b>-</b>           |
| <b>TOTAL ASSETS</b>                      |          | <b>4 075 703</b> | <b>4 260 164</b>    | <b>-</b>        | <b>4 098 175</b> | <b>-</b>           |
| <b>LIABILITIES</b>                       |          |                  |                     |                 |                  |                    |
| <b>Current liabilities</b>               |          |                  |                     |                 |                  |                    |
| 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           | -                  |
| <b>Total current liabilities</b>         |          | <b>816 848</b>   | <b>340 224</b>      | <b>-</b>        | <b>707 401</b>   | <b>-</b>           |
| <b>Non current liabilities</b>           |          |                  |                     |                 |                  |                    |
| Borrowing                                |          | 39 690           | 282 616             | -               | 21 903           | -                  |
| Provisions                               |          | 16 744           | 24 357              | -               | 32 428           | -                  |
| <b>Total non current liabilities</b>     |          | <b>56 434</b>    | <b>306 973</b>      | <b>-</b>        | <b>54 331</b>    | <b>-</b>           |
| <b>TOTAL LIABILITIES</b>                 |          | <b>873 282</b>   | <b>647 197</b>      | <b>-</b>        | <b>761 731</b>   | <b>-</b>           |
| <b>NET ASSETS</b>                        | <b>2</b> | <b>3 202 421</b> | <b>3 612 967</b>    | <b>-</b>        | <b>3 336 444</b> | <b>-</b>           |
| <b>COMMUNITY WEALTH/EQUITY</b>           |          |                  |                     |                 |                  |                    |
| Accumulated Surplus/(Deficit)            |          | 3 726 060        | 3 434 580           | -               | 3 252 311        | -                  |
| Reserves                                 |          | -                | -                   | -               | -                | -                  |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>     | <b>2</b> | <b>3 726 060</b> | <b>3 434 580</b>    | <b>-</b>        | <b>3 252 311</b> | <b>-</b>           |

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 | Budget Year 2022/23 |                  |                 |                 |                  |                 |                     |                |                    |
|--------------------------------------------------|-----|---------------------|------------------|-----------------|-----------------|------------------|-----------------|---------------------|----------------|--------------------|
|                                                  |     | 2021/22             | Original Budget  | Adjusted Budget | Monthly actual  | YearTD actual    | YearTD budget   | YTD variance        | YTD variance % | Full Year Forecast |
| R thousands                                      | 1   | Audited Outcome     |                  |                 |                 |                  |                 |                     |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       |     |                     |                  |                 |                 |                  |                 |                     |                |                    |
| <b>Receipts</b>                                  |     |                     |                  |                 |                 |                  |                 |                     |                |                    |
| 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                                        |     | -                   | -                | -               | -               | -                | -               | -                   | -              | -                  |
| <b>Payments</b>                                  |     |                     |                  |                 |                 |                  |                 |                     |                |                    |
| 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%           | -                  |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> |     | <b>641 240</b>      | <b>439 175</b>   | <b>-</b>        | <b>(60 492)</b> | <b>(124 393)</b> | <b>109 794</b>  | <b>234 186</b>      | <b>213%</b>    | <b>-</b>           |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |     |                     |                  |                 |                 |                  |                 |                     |                |                    |
| <b>Receipts</b>                                  |     |                     |                  |                 |                 |                  |                 |                     |                |                    |
| Proceeds on disposal of PPE                      |     | -                   | -                | -               | -               | -                | -               | -                   | -              | -                  |
| Decrease (increase) in non-current receivables   |     | -                   | -                | -               | -               | -                | -               | -                   | -              | -                  |
| Decrease (increase) in non-current investments   |     | -                   | -                | -               | -               | -                | -               | -                   | -              | -                  |
| <b>Payments</b>                                  |     |                     |                  |                 |                 |                  |                 |                     |                |                    |
| Capital assets                                   |     | 8 189 878           | (314 988)        | -               | (15 696)        | 9 964 213        | (78 747)        | (10 042 960)        | 12753%         | -                  |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> |     | <b>8 189 878</b>    | <b>(314 988)</b> | <b>-</b>        | <b>(15 696)</b> | <b>9 964 213</b> | <b>(78 747)</b> | <b>(10 042 960)</b> | <b>12753%</b>  | <b>-</b>           |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |     |                     |                  |                 |                 |                  |                 |                     |                |                    |
| <b>Receipts</b>                                  |     |                     |                  |                 |                 |                  |                 |                     |                |                    |
| Short term loans                                 |     | -                   | -                | -               | -               | -                | -               | -                   | -              | -                  |
| Borrowing long term/refinancing                  |     | -                   | -                | -               | -               | -                | -               | -                   | -              | -                  |
| Increase (decrease) in consumer deposits         |     | -                   | (21 888)         | -               | -               | -                | -               | -                   | -              | -                  |
| <b>Payments</b>                                  |     |                     |                  |                 |                 |                  |                 |                     |                |                    |
| Repayment of borrowing                           |     | -                   | -                | -               | -               | -                | -               | -                   | -              | -                  |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> |     | <b>-</b>            | <b>(21 888)</b>  | <b>-</b>        | <b>-</b>        | <b>-</b>         | <b>-</b>        | <b>-</b>            | <b>-</b>       | <b>-</b>           |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>     |     | <b>8 831 117</b>    | <b>102 299</b>   | <b>-</b>        | <b>(76 188)</b> | <b>9 839 821</b> | <b>31 047</b>   |                     |                | <b>248 513</b>     |
| 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 |
|-----|----------------------------------------|-----------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
|     | <b>R thousands</b>                     |           |                                                                                                                              |                                      |
| 1   | <b>Revenue By Source</b>               |           |                                                                                                                              |                                      |
|     | 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   | <b>Expenditure By Type</b>             |           |                                                                                                                              |                                      |
|     | 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   | <b>Capital Expenditure</b>             |           |                                                                                                                              |                                      |
|     | 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   | <b>Financial Position</b>              |           |                                                                                                                              |                                      |
|     | Cash                                   | (68 633)  | also receipt 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   | <b>Cash Flow</b>                       |           |                                                                                                                              |                                      |
|     | Service charges                        |           |                                                                                                                              |                                      |
|     | Other revenue                          |           |                                                                                                                              |                                      |
|     | Government - operating                 |           |                                                                                                                              |                                      |
|     | Government - capital                   |           |                                                                                                                              |                                      |
|     | Interest                               |           |                                                                                                                              |                                      |
|     | Capital assets                         |           |                                                                                                                              |                                      |
| 6   | <b>Measureable performance</b>         |           |                                                                                                                              |                                      |
| 7   | <b>Municipal Entities</b>              |           |                                                                                                                              |                                      |

**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 |                 |               | Full Year Forecast |
|------------------------------------------------------|------------------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|---------------|--------------------|
|                                                      |                                                                                                |     | Audited Outcome | Original Budget     | Adjusted Budget | YearTD actual |                    |
| <b>Borrowing Management</b>                          |                                                                                                |     |                 |                     |                 |               |                    |
| 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%               |
| <b>Safety of Capital</b>                             |                                                                                                |     |                 |                     |                 |               |                    |
| 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%               |
| <b>Liquidity</b>                                     |                                                                                                |     |                 |                     |                 |               |                    |
| 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%               |
| <b>Revenue Management</b>                            |                                                                                                |     |                 |                     |                 |               |                    |
| Annual Debtors Collection Rate (Payment Level %)     | Last 12 Mths Receipts/ Last 12 Mths Billing                                                    |     |                 |                     |                 |               |                    |
| Outstanding Debtors to Revenue                       | Total Outstanding Debtors to Annual Revenue                                                    |     | 38.2%           | 34.9%               | 0.0%            | 118.6%        | 0.0%               |
| Longstanding Debtors Recovered                       | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old                                      |     | 0.0%            | 0.0%                | 0.0%            | 0.0%          | 0.0%               |
| <b>Creditors Management</b>                          |                                                                                                |     |                 |                     |                 |               |                    |
| Creditors System Efficiency                          | % of Creditors Paid Within Terms (within MFMA s 65(e))                                         |     |                 |                     |                 |               |                    |
| <b>Funding of Provisions</b>                         |                                                                                                |     |                 |                     |                 |               |                    |
| Percentage Of Provisions Not Funded                  | Unfunded Provisions/Total Provisions                                                           |     |                 |                     |                 |               |                    |
| <b>Other Indicators</b>                              |                                                                                                |     |                 |                     |                 |               |                    |
| Electricity Distribution Losses                      | % Volume (units purchased and generated less units sold)/units purchased and generated         | 2   |                 |                     |                 |               |                    |
| Water Distribution Losses                            | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 2   |                 |                     |                 |               |                    |
| Employee costs                                       | Employee costs/Total Revenue - capital revenue                                                 |     | 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%               |
| <b>IDP regulation financial viability Indicators</b> |                                                                                                |     |                 |                     |                 |               |                    |
| i. Debt coverage                                     | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)  |     |                 |                     |                 |               |                    |
| ii. O/S Service Debtors to Revenue                   | Total outstanding service debtors/annual revenue received for services                         |     |                 |                     |                 |               |                    |
| iii. Cost coverage                                   | (Available cash + Investments)/monthly fixed operational expenditure                           |     |                 |                     |                 |               |                    |

**References**

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

|                                                                                               |           |           |           |
|-----------------------------------------------------------------------------------------------|-----------|-----------|-----------|
| <b>Calculations</b>                                                                           |           |           |           |
| 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)                                                           | 5 222     | 2 272     | 7 677     |
| Longstanding debtors outstanding                                                              |           |           |           |
| 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 |            |            |             |              |              |              |          |         |   | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts I.t.o Council Policy |
|-------------------------------------------------------------------------|------|---------|---------------------|------------|------------|-------------|--------------|--------------|--------------|----------|---------|---|--------------------|----------------------------------------------|---------------------------------------------|
|                                                                         |      |         | 0-30 Days           | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Days | 151-180 Days | 181 Dye-1 Yr | Over 1Yr | Total   |   |                    |                                              |                                             |
| R thousands                                                             |      |         |                     |            |            |             |              |              |              |          |         |   |                    |                                              |                                             |
| 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      | 986 485  | 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**

| DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter |            |                     |                 |                 |                  |                   |                   |                      |                |         | Prior year totals<br>for chart (same<br>period) |
|----------------------------------------------------------------------------------------------|------------|---------------------|-----------------|-----------------|------------------|-------------------|-------------------|----------------------|----------------|---------|-------------------------------------------------|
| Description                                                                                  | NT<br>Code | Budget Year 2022/23 |                 |                 |                  |                   |                   |                      |                |         |                                                 |
|                                                                                              |            | 0 -<br>30 Days      | 31 -<br>60 Days | 61 -<br>90 Days | 91 -<br>120 Days | 121 -<br>150 Days | 151 -<br>180 Days | 181 Days -<br>1 Year | Over 1<br>Year | Total   |                                                 |
| R thousands                                                                                  |            |                     |                 |                 |                  |                   |                   |                      |                |         |                                                 |
| 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         |                 |                 |                | Budget Year 2022/23 |               |              |                |                    |
|--------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------|---------------------|---------------|--------------|----------------|--------------------|
|                                                                    |     | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual       | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                 |     |                 |                 |                 |                |                     |               |              |                |                    |
| <b>RECEIPTS:</b>                                                   | 1,2 |                 |                 |                 |                |                     |               |              |                |                    |
| <b>Operating Transfers and Grants</b>                              |     |                 |                 |                 |                |                     |               |              |                |                    |
| <b>National Government:</b>                                        |     | 12 519          | 69 986          | -               | -              | 4 773               | 17 496        | 0            | 0.0%           | 69 986             |
| EPWP Incentive                                                     | -   | 4 468           | 3 319           | -               | -              | 830                 | 830           | 0            | 0.0%           | 3 319              |
| Finance Management                                                 | -   | 1 800           | 1 950           | -               | -              | 1 950               | 488           | -            | -              | 1 950              |
| Municipal Drought Relief                                           | -   | 745             | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Municipal Infrastructure Grant                                     | -   | -               | 61 869          | -               | -              | -                   | 15 467        | -            | -              | 61 869             |
| Rural Road Asset Management Systems Grant                          | -   | 5 506           | 2 848           | -               | -              | 1 993               | 712           | -            | -              | 2 848              |
|                                                                    | 3   |                 |                 |                 |                |                     |               |              |                |                    |
| Other transfers and grants [insert description]                    |     | (6 180)         | -               | -               | -              | (2 500)             | -             | (2 500)      | #DIV/0!        | -                  |
| <b>Provincial Government:</b>                                      |     |                 |                 |                 |                |                     |               |              |                |                    |
| 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)_Recel | -   | (4 700)         | -               | -               | -              | -                   | -             | -            | -              | -                  |
|                                                                    | -   |                 |                 |                 |                |                     |               |              |                |                    |
| <b>District Municipality:</b>                                      |     |                 |                 |                 |                |                     |               |              |                |                    |
| [insert description]                                               |     |                 |                 |                 |                |                     |               |              |                |                    |
|                                                                    |     |                 |                 |                 |                |                     |               |              |                |                    |
| <b>Other grant providers:</b>                                      |     |                 |                 |                 |                |                     |               |              |                |                    |
| [insert description]                                               |     |                 |                 |                 |                |                     |               |              |                |                    |
|                                                                    |     |                 |                 |                 |                |                     |               |              |                |                    |
|                                                                    |     |                 |                 |                 |                |                     |               |              |                |                    |
|                                                                    |     |                 |                 |                 |                |                     |               |              |                |                    |
| <b>Total Operating Transfers and Grants</b>                        | 5   | 6 339           | 69 986          | -               | -              | 2 273               | 17 496        | (2 500)      | -14.3%         | 69 986             |
| <b>Capital Transfers and Grants</b>                                |     |                 |                 |                 |                |                     |               |              |                |                    |
| <b>National Government:</b>                                        |     | 254 175         | 285 505         | -               | -              | 94 000              | 71 376        | -            | -              | 285 505            |
|                                                                    | -   |                 |                 |                 |                |                     |               |              |                |                    |
| 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]                       |     |                 |                 |                 |                |                     |               |              |                |                    |
| <b>Provincial Government:</b>                                      |     | 15 385          | -               | -               | -              | -                   | -             | -            | -              | -                  |
| [insert description]                                               |     |                 |                 |                 |                |                     |               |              |                |                    |
| KwaZulu-Natal_Capacity Building and Other_Capacity Building and O  | -   | 15 385          | -               | -               | -              | -                   | -             | -            | -              | -                  |
|                                                                    |     |                 |                 |                 |                |                     |               |              |                |                    |
| <b>District Municipality:</b>                                      |     |                 |                 |                 |                |                     |               |              |                |                    |
| [insert description]                                               |     |                 |                 |                 |                |                     |               |              |                |                    |
|                                                                    |     |                 |                 |                 |                |                     |               |              |                |                    |
| <b>Other grant providers:</b>                                      |     |                 |                 |                 |                |                     |               |              |                |                    |
| [insert description]                                               |     |                 |                 |                 |                |                     |               |              |                |                    |
|                                                                    |     |                 |                 |                 |                |                     |               |              |                |                    |
|                                                                    |     |                 |                 |                 |                |                     |               |              |                |                    |
| <b>Total Capital Transfers and Grants</b>                          | 5   | 269 560         | 285 505         | -               | -              | 94 000              | 71 376        | -            | -              | 285 505            |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>                    | 5   | 275 899         | 355 491         | -               | -              | 96 273              | 88 873        | (2 500)      | -2.8%          | 355 491            |

**References**

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Grant expenditure must be separately listed for each grant received
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred
- 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

| DC21 Ugu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant 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                                                                                                      |     |                 |                     |                 |                |               |               |              |                |                    |
| 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:                                                                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 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         | 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   | A               | B                   | C               |                |                |                |                |                | D                  |
| <b>Councillors (Political Office Bearers plus Other)</b>    |     |                 |                     |                 |                |                |                |                |                |                    |
| Basic Salaries and Wages                                    |     | 7 432           | 8 567               | -               | 900            | 2 126          | 2 142          | (16)           | -1%            | -                  |
| Pension and UIF Contributions                               |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Medical Aid Contributions                                   |     | -               | -                   | -               | -              | -              | 99             | (99)           | -100%          | -                  |
| Motor Vehicle Allowance                                     |     | -               | 396                 | -               | -              | -              | 177            | (177)          | -100%          | -                  |
| Cellphone Allowance                                         |     | -               | 707                 | -               | -              | -              | -              | -              | -              | -                  |
| Housing Allowances                                          |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Other benefits and allowances                               |     | 2 377           | 2 088               | -               | 329            | 769            | 522            | 247            | 47%            | -                  |
| <b>Sub Total - Councillors</b>                              |     | <b>9 809</b>    | <b>11 758</b>       | <b>-</b>        | <b>1 229</b>   | <b>2 895</b>   | <b>2 940</b>   | <b>(45)</b>    | <b>-2%</b>     | <b>-</b>           |
| <b>% increase</b>                                           | 4   |                 | 19.9%               |                 |                |                |                |                |                |                    |
| <b>Senior Managers of the Municipality</b>                  | 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   | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| <b>Sub Total - Senior Managers of Municipality</b>          |     | <b>678</b>      | <b>7 222</b>        | <b>-</b>        | <b>31</b>      | <b>92</b>      | <b>1 805</b>   | <b>(1 714)</b> | <b>-95%</b>    | <b>-</b>           |
| <b>% increase</b>                                           | 4   |                 | 964.6%              |                 |                |                |                |                |                |                    |
| <b>Other Municipal Staff</b>                                |     |                 |                     |                 |                |                |                |                |                |                    |
| 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           | -                   | -               | -              | -              | -              | -              | -              | -                  |
| <b>Sub Total - Other Municipal Staff</b>                    |     | <b>413 045</b>  | <b>407 772</b>      | <b>-</b>        | <b>39 435</b>  | <b>128 529</b> | <b>101 943</b> | <b>26 587</b>  | <b>26%</b>     | <b>-</b>           |
| <b>% increase</b>                                           | 4   |                 | -1.3%               |                 |                |                |                |                |                |                    |
| <b>Total Parent Municipality</b>                            |     | <b>423 532</b>  | <b>426 752</b>      | <b>-</b>        | <b>40 694</b>  | <b>131 516</b> | <b>106 688</b> | <b>24 828</b>  | <b>23%</b>     | <b>-</b>           |
| <b>Unpaid salary, allowances &amp; benefits in arrears:</b> |     |                 |                     |                 |                |                |                |                |                |                    |
| <b>Board Members of Entities</b>                            |     |                 |                     |                 |                |                |                |                |                |                    |
| Basic Salaries and Wages                                    |     |                 |                     |                 |                |                |                |                |                |                    |
| Pension and UIF Contributions                               |     |                 |                     |                 |                |                |                |                |                |                    |
| Medical Aid Contributions                                   |     |                 |                     |                 |                |                |                |                |                |                    |
| Overtime                                                    |     |                 |                     |                 |                |                |                |                |                |                    |
| Performance Bonus                                           |     |                 |                     |                 |                |                |                |                |                |                    |
| Motor Vehicle Allowance                                     |     |                 |                     |                 |                |                |                |                |                |                    |
| Cellphone Allowance                                         |     |                 |                     |                 |                |                |                |                |                |                    |
| Housing Allowances                                          |     |                 |                     |                 |                |                |                |                |                |                    |
| Other benefits and allowances                               |     |                 |                     |                 |                |                |                |                |                |                    |
| Board Fees                                                  |     |                 |                     |                 |                |                |                |                |                |                    |
| Payments in lieu of leave                                   |     |                 |                     |                 |                |                |                |                |                |                    |
| Long service awards                                         |     |                 |                     |                 |                |                |                |                |                |                    |
| Post-retirement benefit obligations                         |     |                 |                     |                 |                |                |                |                |                |                    |
| <b>Sub Total - Board Members of Entities</b>                | 2   | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| <b>% increase</b>                                           | 4   |                 |                     |                 |                |                |                |                |                |                    |
| <b>Senior Managers of Entities</b>                          |     |                 |                     |                 |                |                |                |                |                |                    |
| Basic Salaries and Wages                                    |     |                 |                     |                 |                |                |                |                |                |                    |
| Pension and UIF Contributions                               |     |                 |                     |                 |                |                |                |                |                |                    |
| Medical Aid Contributions                                   |     |                 |                     |                 |                |                |                |                |                |                    |
| Overtime                                                    |     |                 |                     |                 |                |                |                |                |                |                    |
| Performance Bonus                                           |     |                 |                     |                 |                |                |                |                |                |                    |
| Motor Vehicle Allowance                                     |     |                 |                     |                 |                |                |                |                |                |                    |
| Cellphone Allowance                                         |     |                 |                     |                 |                |                |                |                |                |                    |

|                                                |   |         |         |   |        |         |         |        |     |   |
|------------------------------------------------|---|---------|---------|---|--------|---------|---------|--------|-----|---|
| Housing Allowances                             |   |         |         |   |        |         |         | -      |     |   |
| Other benefits and allowances                  |   |         |         |   |        |         |         | -      |     |   |
| Payments in lieu of leave                      |   |         |         |   |        |         |         | -      |     |   |
| Long service awards                            |   |         |         |   |        |         |         | -      |     |   |
| Post-retirement benefit obligations            | 2 |         |         |   |        |         |         | -      |     | - |
| <b>Sub Total - Senior Managers of Entities</b> |   | -       | -       | - | -      | -       | -       | -      |     | - |
| <b>% Increase</b>                              | 4 |         |         |   |        |         |         |        |     |   |
| <b>Other Staff of Entities</b>                 |   |         |         |   |        |         |         | -      |     |   |
| Basic Salaries and Wages                       |   |         |         |   |        |         |         | -      |     |   |
| Pension and UIF Contributions                  |   |         |         |   |        |         |         | -      |     |   |
| Medical Aid Contributions                      |   |         |         |   |        |         |         | -      |     |   |
| Overtime                                       |   |         |         |   |        |         |         | -      |     |   |
| Performance Bonus                              |   |         |         |   |        |         |         | -      |     |   |
| Motor Vehicle Allowance                        |   |         |         |   |        |         |         | -      |     |   |
| Cellphone Allowance                            |   |         |         |   |        |         |         | -      |     |   |
| Housing Allowances                             |   |         |         |   |        |         |         | -      |     |   |
| Other benefits and allowances                  |   |         |         |   |        |         |         | -      |     |   |
| Payments in lieu of leave                      |   |         |         |   |        |         |         | -      |     |   |
| Long service awards                            |   |         |         |   |        |         |         | -      |     |   |
| Post-retirement benefit obligations            |   |         |         |   |        |         |         | -      |     | - |
| <b>Sub Total - Other Staff of Entities</b>     |   | -       | -       | - | -      | -       | -       | -      |     | - |
| <b>% Increase</b>                              | 4 |         |         |   |        |         |         |        |     |   |
| <b>Total Municipal Entities</b>                |   | -       | -       | - | -      | -       | -       | -      |     | - |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b> |   | 423 532 | 426 752 | - | 40 694 | 131 516 | 106 688 | 24 828 | 23% | - |
| <b>% Increase</b>                              | 4 |         | 0.8%    |   |        |         |         |        |     |   |
| <b>TOTAL MANAGERS AND STAFF</b>                |   | 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 |                        |                        |        |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------------------|----------------|--------------|-----------------|-------------|-------------|----------------|------------|--------------|--------------|------------|-------------|-----------------------------------------------------|------------------------|------------------------|--------|
|                                                    |                                                                                                                                                                                                                        |     | 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 |        |
| R thousands                                        |                                                                                                                                                                                                                        | 1   |                     |                |              |                 |             |             |                |            |              |              |            |             |                                                     |                        |                        |        |
| 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      | 35 995                                              | -                      | -                      |        |
|                                                    | Interest earned - outstanding debtors                                                                                                                                                                                  |     | -                   | -              | -            | -               | -           | -           | -              | -          | -            | -            | -          | -           | -                                                   | -                      | -                      |        |
|                                                    | Dividends received                                                                                                                                                                                                     |     | -                   | -              | -            | -               | -           | -           | -              | -          | -            | -            | -          | -           | -                                                   | -                      | -                      |        |
|                                                    | Fines, penalties and forfeits                                                                                                                                                                                          |     | -                   | -              | -            | -               | -           | -           | -              | -          | -            | -            | -          | -           | -                                                   | -                      | -                      |        |
|                                                    | Licences and permits                                                                                                                                                                                                   |     | -                   | -              | -            | -               | -           | -           | -              | -          | -            | -            | -          | -           | -                                                   | -                      | -                      |        |
|                                                    | Agency services                                                                                                                                                                                                        |     | -                   | 2 780          | -            | -               | -           | -           | -              | -          | -            | -            | -          | -           | -                                                   | -                      | -                      |        |
|                                                    | Transfers and Subsidies - Operational                                                                                                                                                                                  |     | -                   | 394            | 1 993        | -               | -           | -           | -              | -          | -            | -            | -          | 677 542     | 680 322                                             | -                      | -                      |        |
|                                                    | Other revenue                                                                                                                                                                                                          |     | 13 144              | 11 997         | 11 459       | 4 261           | 4 261       | 4 261       | 4 261          | 4 261      | 4 261        | 4 261        | 4 261      | 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              | -              | -            | -               | -           | -           | -              | -          | -            | -            | -          | -           | -                                                   | -                      | -                      |        |
|                                                    | Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) |     | (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        | 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)  | (189 598)   | 960 680                                             | 70 472                 | -                      | -      |
| Cash/cash equivalents at the month/year beginning: |                                                                                                                                                                                                                        |     | 21 541              | 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 |
| 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)  | (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 |                 |                |               |               |              |                |                            |
|----------------------------------------------|------------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
|                                              | Audited Outcome  | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| <b>R thousands</b>                           |                  |                     |                 |                |               |               |              |                |                            |
| <b>Monthly expenditure performance trend</b> |                  |                     |                 |                |               |               |              |                |                            |
| July                                         | 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       | —            |                |                            |
| <b>Total Capital expenditure</b>             | <b>8 189 878</b> | <b>314 988</b>      | <b>—</b>        | <b>38 396</b>  |               |               |              |                |                            |

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

| Description                                                | Ref | Budget Year 2022/23     |                 |                 |                |               |               |              |                |                    |
|------------------------------------------------------------|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                            |     | 2021/22 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                         | -      | -      | - | -   | -        | -     | -      | -       | - |
| <b>Community Assets</b>                | -      | -      | - | -   | -        | -     | -      | -       | - |
| Community Facilities                   | -      | -      | - | -   | -        | -     | -      | -       | - |
| Halls                                  | -      | -      | - | -   | -        | -     | -      | -       | - |
| Centres                                | -      | -      | - | -   | -        | -     | -      | -       | - |
| Crèches                                | -      | -      | - | -   | -        | -     | -      | -       | - |
| Clinics/Care Centres                   | -      | -      | - | -   | -        | -     | -      | -       | - |
| Fire/Ambulance Stations                | -      | -      | - | -   | -        | -     | -      | -       | - |
| Testing Stations                       | -      | -      | - | -   | -        | -     | -      | -       | - |
| Museums                                | -      | -      | - | -   | -        | -     | -      | -       | - |
| Galleries                              | -      | -      | - | -   | -        | -     | -      | -       | - |
| Theatres                               | -      | -      | - | -   | -        | -     | -      | -       | - |
| Libraries                              | -      | -      | - | -   | -        | -     | -      | -       | - |
| Cemeteries/Crematoria                  | -      | -      | - | -   | -        | -     | -      | -       | - |
| Police                                 | -      | -      | - | -   | -        | -     | -      | -       | - |
| Parks                                  | -      | -      | - | -   | -        | -     | -      | -       | - |
| Public Open Space                      | -      | -      | - | -   | -        | -     | -      | -       | - |
| Nature Reserves                        | -      | -      | - | -   | -        | -     | -      | -       | - |
| Public Ablution Facilities             | -      | -      | - | -   | -        | -     | -      | -       | - |
| Markets                                | -      | -      | - | -   | -        | -     | -      | -       | - |
| Stalls                                 | -      | -      | - | -   | -        | -     | -      | -       | - |
| Abattoirs                              | -      | -      | - | -   | -        | -     | -      | -       | - |
| Airports                               | -      | -      | - | -   | -        | -     | -      | -       | - |
| Taxi Ranks/Bus Terminals               | -      | -      | - | -   | -        | -     | -      | -       | - |
| Capital Spares                         | -      | -      | - | -   | -        | -     | -      | -       | - |
| Sport and Recreation Facilities        | -      | -      | - | -   | -        | -     | -      | -       | - |
| Indoor Facilities                      | -      | -      | - | -   | -        | -     | -      | -       | - |
| Outdoor Facilities                     | -      | -      | - | -   | -        | -     | -      | -       | - |
| Capital Spares                         | -      | -      | - | -   | -        | -     | -      | -       | - |
| <b>Heritage assets</b>                 | -      | -      | - | -   | -        | -     | -      | -       | - |
| Monuments                              | -      | -      | - | -   | -        | -     | -      | -       | - |
| Historic Buildings                     | -      | -      | - | -   | -        | -     | -      | -       | - |
| Works of Art                           | -      | -      | - | -   | -        | -     | -      | -       | - |
| Conservation Areas                     | -      | -      | - | -   | -        | -     | -      | -       | - |
| Other Heritage                         | -      | -      | - | -   | -        | -     | -      | -       | - |
| <b>Investment properties</b>           | -      | -      | - | -   | -        | -     | -      | -       | - |
| Revenue Generating                     | -      | -      | - | -   | -        | -     | -      | -       | - |
| Improved Property                      | -      | -      | - | -   | -        | -     | -      | -       | - |
| Unimproved Property                    | -      | -      | - | -   | -        | -     | -      | -       | - |
| Non-revenue Generating                 | -      | -      | - | -   | -        | -     | -      | -       | - |
| Improved Property                      | -      | -      | - | -   | -        | -     | -      | -       | - |
| Unimproved Property                    | 28 729 | 13 283 | - | 468 | (14 947) | 3 321 | 18 267 | 550.1%  | - |
| <b>Other assets</b>                    | 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                         | -      | -      | - | -   | -        | -     | -      | -       | - |
| <b>Biological or Cultivated Assets</b> | -      | -      | - | -   | -        | -     | -      | -       | - |
| Biological or Cultivated Assets        | -      | -      | - | -   | -        | -     | -      | -       | - |
|                                        | 9 838  | -      | - | -   | (36 754) | -     | 36 754 | #DIV/0! | - |
| <b>Intangible Assets</b>               | -      | -      | - | -   | -        | -     | -      | -       | - |
| Servitudes                             | 9 838  | -      | - | -   | (36 754) | -     | 36 754 | #DIV/0! | - |
| Licences and Rights                    | -      | -      | - | -   | -        | -     | -      | -       | - |
| Water Rights                           | -      | -      | - | -   | -        | -     | -      | -       | - |
| Effluent Licenses                      | -      | -      | - | -   | -        | -     | -      | -       | - |
| Solid Waste Licenses                   | -      | -      | - | -   | -        | -     | -      | -       | - |
| Computer Software and Applications     | 9 838  | -      | - | -   | (36 754) | -     | 36 754 | #DIV/0! | - |
| Load Settlement Software Applications  | -      | -      | - | -   | -        | -     | -      | -       | - |
| Unspecified                            | -      | -      | - | -   | -        | -     | -      | -       | - |

|                                                 |   |          |         |   |       |           |        |          |         |   |
|-------------------------------------------------|---|----------|---------|---|-------|-----------|--------|----------|---------|---|
| <b>Computer Equipment</b>                       |   | 4 477    | 1 700   | - | -     | (2 027)   | 425    | 2 452    | 576.9%  | - |
| Computer Equipment                              |   | 4 477    | 1 700   | - | -     | (2 027)   | 425    | 2 452    | 576.9%  | - |
| <b>Furniture and Office Equipment</b>           |   | 3 518    | -       | - | -     | (16 192)  | -      | 16 192   | #DIV/0! | - |
| Furniture and Office Equipment                  |   | 3 518    | -       | - | -     | (16 192)  | -      | 16 192   | #DIV/0! | - |
| <b>Machinery and Equipment</b>                  |   | 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% | - |
| <b>Transport Assets</b>                         |   | 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% | - |
| <b>Land</b>                                     |   | (36 315) | -       | - | -     | 33 838    | -      | (33 838) | #DIV/0! | - |
| Land                                            |   | (36 315) | -       | - | -     | 33 838    | -      | (33 838) | #DIV/0! | - |
| <b>Zoo's, Marine and Non-biological Animals</b> |   | -        | -       | - | -     | -         | -      | -        | -       | - |
| Zoo's, Marine and Non-biological Animals        |   | -        | -       | - | -     | -         | -      | -        | -       | - |
| <b>Total Capital Expenditure on new assets</b>  | 1 | 340 024  | 214 988 | - | 9 865 | (176 890) | 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 (SC13c) must reconcile to total capital expenditure on new assets (SC13a).

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 | Budget Year 2022/23     |                 |                 |                |               |               |              |                |                    |
|----------------------------------------------------------------------------|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                            |     | 2021/22 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                                | 1   |                         |                 |                 |                |               |               |              |                |                    |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class |     |                         |                 |                 |                |               |               |              |                |                    |
| Infrastructure                                                             |     | 7 202 000               | -               | -               | -              | (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!        | -                  |
| Reticalation                                                               |     | (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                                 | -       | - | - | - | -         | - | -       | -       | - |
| Parks                                  | -       | - | - | - | -         | - | -       | -       | - |
| Public Open Space                      | -       | - | - | - | -         | - | -       | -       | - |
| Nature Reserves                        | -       | - | - | - | -         | - | -       | -       | - |
| Public Ablution Facilities             | -       | - | - | - | -         | - | -       | -       | - |
| Markets                                | -       | - | - | - | -         | - | -       | -       | - |
| Stalls                                 | -       | - | - | - | -         | - | -       | -       | - |
| Abattoirs                              | -       | - | - | - | -         | - | -       | -       | - |
| Airports                               | -       | - | - | - | -         | - | -       | -       | - |
| Taxi Ranks/Bus Terminals               | -       | - | - | - | -         | - | -       | -       | - |
| Capital Spares                         | -       | - | - | - | -         | - | -       | -       | - |
| Sport and Recreation Facilities        | -       | - | - | - | -         | - | -       | -       | - |
| Indoor Facilities                      | -       | - | - | - | -         | - | -       | -       | - |
| Outdoor Facilities                     | -       | - | - | - | -         | - | -       | -       | - |
| Capital Spares                         | -       | - | - | - | -         | - | -       | -       | - |
| <b>Heritage assets</b>                 | -       | - | - | - | -         | - | -       | -       | - |
| Monuments                              | -       | - | - | - | -         | - | -       | -       | - |
| Historic Buildings                     | -       | - | - | - | -         | - | -       | -       | - |
| Works of Art                           | -       | - | - | - | -         | - | -       | -       | - |
| Conservation Areas                     | -       | - | - | - | -         | - | -       | -       | - |
| Other Heritage                         | -       | - | - | - | -         | - | -       | -       | - |
| <b>Investment properties</b>           | -       | - | - | - | -         | - | -       | -       | - |
| Revenue Generating                     | -       | - | - | - | -         | - | -       | -       | - |
| Improved Property                      | -       | - | - | - | -         | - | -       | -       | - |
| Unimproved Property                    | -       | - | - | - | -         | - | -       | -       | - |
| Non-revenue Generating                 | -       | - | - | - | -         | - | -       | -       | - |
| Improved Property                      | -       | - | - | - | -         | - | -       | -       | - |
| Unimproved Property                    | -       | - | - | - | -         | - | -       | -       | - |
| <b>Other assets</b>                    | 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                         | -       | - | - | - | -         | - | -       | -       | - |
| <b>Biological or Cultivated Assets</b> | -       | - | - | - | -         | - | -       | -       | - |
| Biological or Cultivated Assets        | -       | - | - | - | -         | - | -       | -       | - |
| <b>Intangible Assets</b>               | 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! | - |
| Local Settlement Software Applications | -       | - | - | - | -         | - | -       | -       | - |
| Unspecified                            | -       | - | - | - | -         | - | -       | -       | - |
| <b>Computer Equipment</b>              | -       | - | - | - | -         | - | -       | -       | - |
| Computer Equipment                     | -       | - | - | - | -         | - | -       | -       | - |
| <b>Furniture and Office Equipment</b>  | 145 997 | - | - | - | (146 104) | - | 146 104 | #DIV/0! | - |
| Furniture and Office Equipment         | 145 997 | - | - | - | (146 104) | - | 146 104 | #DIV/0! | - |

|                                                                |   |           |   |   |   |             |   |           |         |   |
|----------------------------------------------------------------|---|-----------|---|---|---|-------------|---|-----------|---------|---|
| <b>Machinery and Equipment</b>                                 |   | 17 519    | - | - | - | (18 541)    | - | 18 541    | #DIV/0! | - |
| Machinery and Equipment                                        |   | 17 519    | - | - | - | (18 541)    | - | 18 541    | #DIV/0! | - |
| <b>Transport Assets</b>                                        |   | 5 549     | - | - | - | (5 520)     | - | 5 520     | #DIV/0! | - |
| Transport Assets                                               |   | 5 549     | - | - | - | (5 520)     | - | 5 520     | #DIV/0! | - |
| <b>Land</b>                                                    |   | -         | - | - | - | -           | - | -         | -       | - |
| Land                                                           |   | -         | - | - | - | -           | - | -         | -       | - |
| <b>Zoo's, Marine and Non-biological Animals</b>                |   | -         | - | - | - | -           | - | -         | -       | - |
| Zoo's, Marine and Non-biological Animals                       |   | -         | - | - | - | -           | - | -         | -       | - |
| <b>Total Capital Expenditure on renewal of existing assets</b> | 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

| 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              | -                   | -               | -              | -             | 600           | 600          | 100.0%         | -                  |
| Reservoirs                                                                                                                            |     | 564             | 2 400               | -               | -              | -             | 700           | 700          | 100.0%         | -                  |
| Pump Stations                                                                                                                         |     | 532             | 2 800               | -               | -              | -             | 75            | 2 207        | 2942.0%        | -                  |
| 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                               | -     | -     | - | -  | -   | -   | -   | -     | - |
| <b>Community Assets</b>                      | -     | -     | - | -  | -   | -   | -   | -     | - |
| Community Facilities                         | -     | -     | - | -  | -   | -   | -   | -     | - |
| Halls                                        | -     | -     | - | -  | -   | -   | -   | -     | - |
| Centres                                      | -     | -     | - | -  | -   | -   | -   | -     | - |
| Crèches                                      | -     | -     | - | -  | -   | -   | -   | -     | - |
| Clinics/Care Centres                         | -     | -     | - | -  | -   | -   | -   | -     | - |
| Fire/Ambulance Stations                      | -     | -     | - | -  | -   | -   | -   | -     | - |
| Testing Stations                             | -     | -     | - | -  | -   | -   | -   | -     | - |
| Museums                                      | -     | -     | - | -  | -   | -   | -   | -     | - |
| Galleries                                    | -     | -     | - | -  | -   | -   | -   | -     | - |
| Theatres                                     | -     | -     | - | -  | -   | -   | -   | -     | - |
| Libraries                                    | -     | -     | - | -  | -   | -   | -   | -     | - |
| Cemeteries/Crematoria                        | -     | -     | - | -  | -   | -   | -   | -     | - |
| Police                                       | -     | -     | - | -  | -   | -   | -   | -     | - |
| Parks                                        | -     | -     | - | -  | -   | -   | -   | -     | - |
| Public Open Space                            | -     | -     | - | -  | -   | -   | -   | -     | - |
| Nature Reserves                              | -     | -     | - | -  | -   | -   | -   | -     | - |
| Public Ablution Facilities                   | -     | -     | - | -  | -   | -   | -   | -     | - |
| Markets                                      | -     | -     | - | -  | -   | -   | -   | -     | - |
| Stalls                                       | -     | -     | - | -  | -   | -   | -   | -     | - |
| Abattoirs                                    | -     | -     | - | -  | -   | -   | -   | -     | - |
| Airports                                     | -     | -     | - | -  | -   | -   | -   | -     | - |
| Taxi Ranks/Bus Terminals                     | -     | -     | - | -  | -   | -   | -   | -     | - |
| Capital Spares                               | -     | -     | - | -  | -   | -   | -   | -     | - |
| Sport and Recreation Facilities              | -     | -     | - | -  | -   | -   | -   | -     | - |
| Indoor Facilities                            | -     | -     | - | -  | -   | -   | -   | -     | - |
| Outdoor Facilities                           | -     | -     | - | -  | -   | -   | -   | -     | - |
| Capital Spares                               | -     | -     | - | -  | -   | -   | -   | -     | - |
| <b>Heritage assets</b>                       | -     | -     | - | -  | -   | -   | -   | -     | - |
| Monuments                                    | -     | -     | - | -  | -   | -   | -   | -     | - |
| Historic Buildings                           | -     | -     | - | -  | -   | -   | -   | -     | - |
| Works of Art                                 | -     | -     | - | -  | -   | -   | -   | -     | - |
| Conservation Areas                           | -     | -     | - | -  | -   | -   | -   | -     | - |
| Other Heritage                               | -     | -     | - | -  | -   | -   | -   | -     | - |
| <b>Investment properties</b>                 | 951   | -     | - | -  | -   | -   | -   | -     | - |
| Revenue Generating                           | 951   | -     | - | -  | -   | -   | -   | -     | - |
| Improved Property                            | 951   | -     | - | -  | -   | -   | -   | -     | - |
| Unimproved Property                          | -     | -     | - | -  | -   | -   | -   | -     | - |
| Non-revenue Generating                       | -     | -     | - | -  | -   | -   | -   | -     | - |
| Improved Property                            | -     | -     | - | -  | -   | -   | -   | -     | - |
| Unimproved Property                          | -     | -     | - | -  | -   | -   | -   | -     | - |
| <b>Other assets</b>                          | 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                               | -     | -     | - | -  | -   | -   | -   | -     | - |
| <b>Biological or Cultivated Assets</b>       | -     | -     | - | -  | -   | -   | -   | -     | - |
| Biological or Cultivated Assets              | -     | -     | - | -  | -   | -   | -   | -     | - |

|                                                        |   |         |        |   |       |       |        |        |        |   |
|--------------------------------------------------------|---|---------|--------|---|-------|-------|--------|--------|--------|---|
|                                                        |   | 850     | 764    | - | 217   | 217   | 191    | (26)   | -13.6% | - |
| <b><u>Intangible Assets</u></b>                        |   | -       | -      | - | -     | -     | -      | -      | -      | - |
| 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                                            |   | -       | -      | - | -     | -     | -      | -      | -      | - |
| <b><u>Computer Equipment</u></b>                       |   | -       | -      | - | -     | -     | -      | -      | -      | - |
| Computer Equipment                                     |   | -       | -      | - | -     | -     | -      | -      | -      | - |
| <b><u>Furniture and Office Equipment</u></b>           |   | -       | -      | - | -     | -     | -      | -      | -      | - |
| Furniture and Office Equipment                         |   | -       | -      | - | -     | -     | -      | -      | -      | - |
| <b><u>Machinery and Equipment</u></b>                  |   | 854     | 1 000  | - | -     | -     | 250    | 250    | 100.0% | - |
| Machinery and Equipment                                |   | 854     | 1 000  | - | -     | -     | 250    | 250    | 100.0% | - |
| <b><u>Transport Assets</u></b>                         |   | 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%  | - |
| <b><u>Land</u></b>                                     |   | -       | -      | - | -     | -     | -      | -      | -      | - |
| Land                                                   |   | -       | -      | - | -     | -     | -      | -      | -      | - |
| <b><u>Zoo's, Marine and Non-biological Animals</u></b> |   | -       | -      | - | -     | -     | -      | -      | -      | - |
| Zoo's, Marine and Non-biological Animals               |   | -       | -      | - | -     | -     | -      | -      | -      | - |
| <b>Total Repairs and Maintenance Expenditure</b>       | 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         | Original Budget | Adjusted Budget | Monthly actual | Budget Year 2022/23 |               |              |                | Full Year Forecast |
|----------------------------------------------|-----|-----------------|-----------------|-----------------|----------------|---------------------|---------------|--------------|----------------|--------------------|
|                                              |     | Audited Outcome |                 |                 |                | YearTD actual       | YearTD budget | YTD variance | YTD variance % |                    |
| R thousands                                  | 1   |                 |                 |                 |                |                     |               |              |                |                    |
| <b>Depreciation by Asset Class/Sub-class</b> |     |                 |                 |                 |                |                     |               |              |                |                    |
|                                              |     | 200 461         | 167 930         | -               | 17 237         | 50 716              | 41 962        | 8 734        | -20.8%         | -                  |
| <b>Infrastructure</b>                        |     |                 |                 |                 |                |                     |               |              |                |                    |
| 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                               | -      | -      | - | -   | -     | -      | -      | -     | - |
| <b>Community Assets</b>                      | -      | -      | - | -   | -     | -      | -      | -     | - |
| Community Facilities                         | -      | -      | - | -   | -     | -      | -      | -     | - |
| Halls                                        | -      | -      | - | -   | -     | -      | -      | -     | - |
| Centres                                      | -      | -      | - | -   | -     | -      | -      | -     | - |
| Crèches                                      | -      | -      | - | -   | -     | -      | -      | -     | - |
| Clinics/Care Centres                         | -      | -      | - | -   | -     | -      | -      | -     | - |
| Fire/Ambulance Stations                      | -      | -      | - | -   | -     | -      | -      | -     | - |
| Testing Stations                             | -      | -      | - | -   | -     | -      | -      | -     | - |
| Museums                                      | -      | -      | - | -   | -     | -      | -      | -     | - |
| Galleries                                    | -      | -      | - | -   | -     | -      | -      | -     | - |
| Theatres                                     | -      | -      | - | -   | -     | -      | -      | -     | - |
| Libraries                                    | -      | -      | - | -   | -     | -      | -      | -     | - |
| Cemeteries/Crematoria                        | -      | -      | - | -   | -     | -      | -      | -     | - |
| Police                                       | -      | -      | - | -   | -     | -      | -      | -     | - |
| Parks                                        | -      | -      | - | -   | -     | -      | -      | -     | - |
| Public Open Space                            | -      | -      | - | -   | -     | -      | -      | -     | - |
| Nature Reserves                              | -      | -      | - | -   | -     | -      | -      | -     | - |
| Public Ablution Facilities                   | -      | -      | - | -   | -     | -      | -      | -     | - |
| Markets                                      | -      | -      | - | -   | -     | -      | -      | -     | - |
| Stalls                                       | -      | -      | - | -   | -     | -      | -      | -     | - |
| Abattoirs                                    | -      | -      | - | -   | -     | -      | -      | -     | - |
| Airports                                     | -      | -      | - | -   | -     | -      | -      | -     | - |
| Taxi Ranks/Bus Terminals                     | -      | -      | - | -   | -     | -      | -      | -     | - |
| Capital Spares                               | -      | -      | - | -   | -     | -      | -      | -     | - |
| Sport and Recreation Facilities              | -      | -      | - | -   | -     | -      | -      | -     | - |
| Indoor Facilities                            | -      | -      | - | -   | -     | -      | -      | -     | - |
| Outdoor Facilities                           | -      | -      | - | -   | -     | -      | -      | -     | - |
| Capital Spares                               | -      | -      | - | -   | -     | -      | -      | -     | - |
| <b>Heritage assets</b>                       | -      | -      | - | -   | -     | -      | -      | -     | - |
| Monuments                                    | -      | -      | - | -   | -     | -      | -      | -     | - |
| Historic Buildings                           | -      | -      | - | -   | -     | -      | -      | -     | - |
| Works of Art                                 | -      | -      | - | -   | -     | -      | -      | -     | - |
| Conservation Areas                           | -      | -      | - | -   | -     | -      | -      | -     | - |
| Other Heritage                               | -      | -      | - | -   | -     | -      | -      | -     | - |
|                                              | 696    | -      | - | -   | -     | -      | -      | -     | - |
| <b>Investment properties</b>                 | 696    | -      | - | -   | -     | -      | -      | -     | - |
| Revenue Generating                           | 696    | -      | - | -   | -     | -      | -      | -     | - |
| Improved Property                            | -      | -      | - | -   | -     | -      | -      | -     | - |
| Unimproved Property                          | -      | -      | - | -   | -     | -      | -      | -     | - |
| Non-revenue Generating                       | -      | -      | - | -   | -     | -      | -      | -     | - |
| Improved Property                            | -      | -      | - | -   | -     | -      | -      | -     | - |
| Unimproved Property                          | -      | -      | - | -   | -     | -      | -      | -     | - |
| <b>Other assets</b>                          | 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                               | -      | -      | - | -   | -     | -      | -      | -     | - |
| <b>Biological or Cultivated Assets</b>       | -      | -      | - | -   | -     | -      | -      | -     | - |
| Biological or Cultivated Assets              | -      | -      | - | -   | -     | -      | -      | -     | - |

|                                                 |   |         |         |   |        |        |        |        |        |   |
|-------------------------------------------------|---|---------|---------|---|--------|--------|--------|--------|--------|---|
| <b>Intangible Assets</b>                        |   | 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                                     |   | -       | -       | - | -      | -      | -      | -      | -      | - |
| <b>Computer Equipment</b>                       |   | -       | 4 000   | - | -      | -      | 1 000  | 1 000  | 100.0% | - |
| Computer Equipment                              |   | -       | 4 000   | - | -      | -      | 1 000  | 1 000  | 100.0% | - |
| <b>Furniture and Office Equipment</b>           |   | -       | 69 000  | - | -      | -      | 17 250 | 17 250 | 100.0% | - |
| Furniture and Office Equipment                  |   | -       | 69 000  | - | -      | -      | 17 250 | 17 250 | 100.0% | - |
| <b>Machinery and Equipment</b>                  |   | -       | 76      | - | -      | -      | 19     | 19     | 100.0% | - |
| Machinery and Equipment                         |   | -       | 76      | - | -      | -      | 19     | 19     | 100.0% | - |
| <b>Transport Assets</b>                         |   | -       | 4 000   | - | -      | -      | 1 000  | 1 000  | 100.0% | - |
| Transport Assets                                |   | -       | 4 000   | - | -      | -      | 1 000  | 1 000  | 100.0% | - |
| <b>Land</b>                                     |   | -       | -       | - | -      | -      | -      | -      | -      | - |
| Land                                            |   | -       | -       | - | -      | -      | -      | -      | -      | - |
| <b>Zoo's, Marine and Non-biological Animals</b> |   | -       | -       | - | -      | -      | -      | -      | -      | - |
| Zoo's, Marine and Non-biological Animals        |   | -       | -       | - | -      | -      | -      | -      | -      | - |
| <b>Total Depreciation</b>                       | 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   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b> |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                                                               |     | 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                                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Retiulation                                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 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                                                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Ravetments                                                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Promenades                                                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Information and Communication Infrastructure                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Data Centres                                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Core Layers                                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Distribution Layers                                                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares                                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Community Assets</b>                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Community Facilities                                                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Halls                                                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Centres                                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Crèches                                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |

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



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

References

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

check balance

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