UGU DISTRICT MUNICIPALITY

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

Prepared By: Budget and Treasury Office

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PART 1 – IN-YEAR REPORT

1. PURPOSE

The purpose of the report is to submit to the mayor the statement of financial performance and implementation of the 2022/2023 Budget of the Ugu District Municipality for the period ending 30 June 2023 in line with the statutory requirements of S11,S52 and S71 of the Municipal Finance Management Act (Act 56, 2003).

2. AUTHORITY

Mayor

3. LEGAL / STATUTORY REQUIREMENTS

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

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 June 2023 is detailed below. The monthly budget statement is divided into the following:

5.1 Monthly Budget Statement Summary
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5.1 MONTHLY BUDGET STATEMENT SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M12 June

Description	2021/22	Budget Year 2022/23							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total Revenue (excluding capital transfers and contributions)	R1 067 290 857.00	R1 234 622 858.00	R1 265 905 515.00	R44 209 061.00	R1 273 453 639.00	R1 265 905 515.00	R7 548 124.00	1%	R1 234 622 858.00
Total Expenditure	R1 498 974 727.00	R1 343 805 122.00	R1 285 969 968.00	R147 241 726.00	R1 457 835 066.00	R1 286 109 132.00	R171 725 934.00	13%	R1 285 969 968.00
Surplus/(Deficit)	-R431 683 870.00	-R109 182 264.00	-R20 064 453.00	-R103 032 665.00	-R184 381 427.00	-R20 203 617.00	-R164 177 810.00	813%	-R109 182 264.00
Total sources of capital funds	R220 541 002.96	R314 987 899.00	R399 022 733.00	R120 943 673.00	R402 600 915.00	R405 707 041.00	-R3 106 126.00	-1%	R399 022 733.00

Table C1 above, reflects a deficit of R184.3 million against the budgeted deficit of R20.2 million which resulted in an unfavourable variance of R164.1million. The reasons for the variance are explained under 5.1.1. below

5.1.1. Revenue by source

The total revenue earned for the financial year to-date is R1.273 billion, compared with the target of R1.265 billion which resulted in a favourable variance of R7.5 million.

All operating grants were received in line with DORA, predominantly the favourable variance is owing to interest on overdue accounts and other revenue. Please refer to 5.3.for more details.

5.1.2. Operating Expenditure:

The total operational expenditure for the financial year to-date amounted to R1.457 billion against the target of R1.286 billion which resulted in an **unfavourable variance** of R171.7 million.

The underperformance for operating expenditure is owing to contracted services, operating costs, inventory consumed and employee related costs. Please refer to 5.4 for more details.

5.1.3. Capital Expenditure:

The capital expenditure for the financial year to-date amounted to R402.6 million against the Budget of R405.7 million which resulted in an unfavourable variance of R3.1 million.

This is owing to internal CAPEX in a bid to accelerate the completion of the Olso Phase 3 building which has been long outstanding.

All the third trench of both MIG and WSIG in March, therefore the spending is going to increase during the fourth quarter.

MIG spending sits at 100%
WSIG spending is at 100%

5.2 STATEMENT OF FINANCIAL PERFORMANCE

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M12 June

Description	2021/22	Budget Year 2022/23							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	470 141	521 380	458 903	33 446	446 012	458 903	(12 891)	-3%	521 380
Investment revenue	7 470	7 821	11 605	1 850	10 793	11 605	(812)	-7%	7 821
Transfers and subsidies	533 159	655 132	738 707	1 800	597 710	738 707	(140 997)	-19%	655 132
Other own revenue	56 521	50 290	56 690	7 113	78 296	56 690	21 606	38%	50 290
Total Revenue (excluding capital transfers and contributions)	**1 067 291**	**1 234 623**	**1 265 906**	**44 209**	**1 132 812**	**1 265 906**	**(133 094)**	**-11%**	**1 234 623**
Employee costs	413 723	414 993	416 893	36 502	479 391	416 893	62 498	15%	414 993
Remuneration of Councillors	9 809	11 758	12 008	941	11 758	12 008	(251)	-2%	11 758
Depreciation & asset impairment	224 726	317 000	317 000	18 306	267 338	317 000	(49 662)	-16%	317 000
Finance charges	22 668	13 892	8 496	888	6 776	8 496	(1 720)	-20%	13 892
Inventory consumed and bulk purchases	155 058	153 492	117 806	12 544	130 484	117 806	12 678	11%	153 492
Transfers and subsidies	2 786	21 650	8 000	(457)	10 062	8 000	2 062	26%	21 650
Other expenditure	670 204	411 018	405 766	78 518	552 026	405 905	146 120	36%	411 018
Total Expenditure	**1 498 975**	**1 343 805**	**1 285 970**	**147 242**	**1 457 835**	**1 286 109**	**171 726**	**13%**	**1 343 805**
Surplus/(Deficit)	**(431 684)**	**(109 182)**	**(20 064)**	**(103 033)**	**(325 023)**	**(20 204)**	**(304 820)**	**1509%**	**(109 182)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	348 809	285 505	367 870	127 090	508 512	367 870	140 642	38%	285 505
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind all)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(82 875)**	**176 323**	**347 805**	**24 058**	**183 488**	**347 666**	**(164 178)**	**-47%**	**176 323**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(82 875)**	**176 323**	**347 805**	**24 058**	**183 488**	**347 666**	**(164 178)**	**-47%**	**176 323**
Capital expenditure & funds sources									
Capital expenditure	**220 541**	**314 988**	**399 023**	**120 944**	**402 601**	**405 707**	**(3 106)**	**-1%**	**314 988**
Capital transfers recognised	255 882	285 505	367 870	115 424	366 947	374 554	(7 607)	-2%	285 505
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	(35 341)	29 483	31 153	5 519	35 654	31 153	4 501	14%	29 483
Total sources of capital funds	**220 541**	**314 988**	**399 023**	**120 944**	**402 601**	**405 707**	**(3 106)**	**-1%**	**314 988**
Financial position									
Total current assets	212 537	461 922	394 536		234 900				461 922
Total non current assets	3 506 786	3 734 817	3 676 731		3 646 982				3 734 817
Total current liabilities	821 479	383 525	(354 206)		806 687				383 525
Total non current liabilities	56 434	306 973	317 963		50 297				306 973
Community wealth/Equity	**2 841 411**	**3 506 241**	**3 051 292**		**3 024 899**				**3 329 918**
Cash flows									
Net cash from (used) operating	718 400	(985 032)	(980 412)	(101 017)	(1 081 205)	(1 008 196)	73 009	-7%	(985 032)
Net cash from (used) investing	–	(335 456)	–	–	292 032	399 023	106 991	27%	–
Net cash from (used) financing	–	–	(6 148)	–	–	(6 148)	(6 148)	100%	–
Cash/cash equivalents at the month/year end	**966 914**	**(1 241 007)**	**(954 832)**	–	**(540 659)**	**(583 593)**	**(42 934)**	**7%**	**(736 519)**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	44 424	32 124	35 059	28 861	28 698	28 460	145 548	786 948	1 130 122
Creditors Age Analysis									
Total Creditors	118 115	50 914	31 611	11 863	945	2 428	87 651	207 338	510 866

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) - M12 June										
		2021/22	Budget Year 2022/23							
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		–	–	–	–	–	–	–		–
Service charges - electricity revenue		–	–	–	–	–	–	–		–
Service charges - water revenue		362 220	412 756	350 280	24 116	337 681	350 280	(12 598)	-4%	412 756
Service charges - sanitation revenue		107 921	108 623	108 623	9 330	108 331	108 623	(292)	0%	108 623
Service charges - refuse revenue		–	–	–	–	–	–	–		–
Rental of facilities and equipment		2 241	4 722	4 722	233	2 286	4 722	(2 437)	-52%	4 722
Interest earned - external investments		7 470	7 821	11 605	1 850	10 793	11 605	(812)	-7%	7 821
Interest earned - outstanding debtors		49 716	37 768	37 768	6 737	56 969	37 768	19 201	51%	37 768
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences and permits		–	–	–	–	–	–	–		–
Agency services		–	–	–	–	–	–	–		–
Transfers and subsidies		533 159	655 132	738 707	1 800	738 352	738 707	(355)	0%	655 132
Other revenue		2 006	7 700	14 200	144	19 041	14 200	4 841	34%	7 700
Gains		2 557	100	–	–	–	–	–		100
Total Revenue (excluding capital transfers and contributions)		**1 067 291**	**1 234 623**	**1 265 906**	**44 209**	1 273 454	1 265 906	7 548	1%	1 234 623

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 R337.6 million compared with the year-to-date budget of R350.2 million which resulted in an **unfavourable variance** of R12.5 million.

Under performance is due to amendments that are made to accounts that are long overstanding and also those that are having disputes when correcting meter changes and meter reading

5.3.1.2. Service charges-sanitation

The actual revenue billed from Service charges - Sanitation amounted to R108.3 million compared with the year-to-date budget of R108.6 million which resulted in the **unfavourable variance** of R292 thousand.

The underperformance under service charges water has a ripple effect on waterborne sanitation which led to this less than 1% **unfavourable variance**.

5.3.1.3. Rental of facilities

Revenue from rental of facilities amounted to R2.2 million compared with the year-to-date budget of R4.7 million which resulted in the **unfavourable variance** of R2.4 million.

The Service provider with a fixed lease agreement expired and was not renewed on time, it is still in a process of renewal.

Rehabilitation of Fresh Produce Market ended up not happening in the current year as was planned, therefore there was lost revenue throughout the entire year.

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 R10.7million compared with the year-to-date budget of R11.6 million, resulting in an **unfavourable variance** of R812 thousand.

Increase in investments during this period, resulting in an increase on interest earned.

5.3.1.5. Interest earned-outstanding debtors

Interest earned on outstanding debtors amounts to R56.9 million compared with the year-to-date budget of R37.7 million, which resulted in a **favourable variance** of R19.2 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 subsides recognised operational amounted to R738.3 million compared with the year to-date budget of R738.7 million, resulting in an **unfavourable variance** of R355 thousand.

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 R19 million compared with the year-to-date budget of R14.2 million, resulting in a **favourable variance** of R4.8 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) - M12 June										
		2021/22	Budget Year 2022/23							
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type										
Employee related costs		413 723	414 993	416 893	36 502	479 391	416 893	62 498	15%	414 993
Remuneration of councillors		9 809	11 758	12 008	941	11 758	12 008	(251)	-2%	11 758
Debt impairment		211 036	154 905	148 905	507	82 245	148 905	(66 660)	-45%	154 905
Depreciation & asset impairment		224 726	317 000	317 000	18 306	267 338	317 000	(49 662)	-16%	317 000
Finance charges		22 668	13 892	8 496	888	6 776	8 496	(1 720)	-20%	13 892
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		155 058	153 492	117 806	12 544	130 484	117 806	12 678	11%	153 492
Contracted services		244 685	111 587	136 089	60 466	269 417	136 187	133 230	98%	111 587
Transfers and subsidies		2 786	21 650	8 000	(457)	10 062	8 000	2 062	26%	21 650
Other expenditure		243 789	144 526	120 772	17 545	200 372	120 813	79 558	66%	144 526
Losses		(29 306)	–	–	–	(8)	–	(8)	#DIV/0!	–
Total Expenditure		**1 498 975**	**1 343 805**	**1 285 970**	**147 242**	**1 457 835**	**1 286 109**	**171 726**	**13%**	**1 343 805**

5.4.1. Employee related costs

The expenditure on the employee costs amounted to R479.3 million compared with the year-to-date budget of R416.8 million, resulting in an **unfavourable variance** of R62.4 million.

The huge variance is as a result of the municipality's Back pay of reinstated Staff, also as a result of increase in Salaries due to additional Staff members and Overtime payable to essential services Staff on monthly basis.

5.4.2. Remuneration of councilors

The actual expenditure for the councillor's allowances amounted to R11.7 million compared with the year-to-date budget of R12 million, resulting in a **favourable variance** of R251 thousand.

5.4.3. Debt Impairment

The actual expenditure on debt impairment amounted to R82.2 million compared with the budget of R148.9 million, resulting in a **favourable variance** of R66.6 million.

Expenditure on debt Impairment is done once at the end of the financial year. An estimate was made for the mid-term for reporting purposes in December 2023.

The variance is as a result of the year end processes that are still in progress which will be effected in the Pre audited Financial Statement.

5.4.4. Depreciation and asset impairment

The actual expenditure on the depreciation and asset impairment amounted to R267.3 million compared with the budget of R317million, resulting in a favourable variance of R49.6 million.

Expenditure on assets Impairment is done once at the end of the financial year after an expert asset conditional assessment. An estimate was made for the mid-term for reporting purposes.

There are still year end processes that are still in progress which will be effected in the Pre audited Financial Statement.

5.4.5. Inventory consumed

The actual expenditure for inventory consumed amounted to R130.4 million compared with the year-to-date budget of R117.8 million, resulting in an **unfavourable variance** of R12.6 million.

Consumption of water from UMgeni coupled with the water tariff hike increased more than anticipated during the year, therefore actual expenditure also increased.

5.4.6. Contracted Services

The expenditure for Contracted services amounted to R269.4 million, compared with a year-to-date budget of R136.1 million resulting in an **unfavourable variance** of R133.2 million.

Due to accelerated use of fuel which is triggered by the excessive use of generators during load shedding, this is the reason why management is looking into the use of Solar Power and backup to fuel, as a start, administrative buildings.

5.4.7. Transfers and subsidies

The expenditure for Transfers and subsidies amounted to R10 million, compared with a year-to-date budget of R8 million resulting in an **unfavourable variance** of R2 million.

The allocation to the entity was reduced in anticipation of a provincial grant that was to be transferred to the entity during the second half of the financial year. This grant was later allocated to the new financial year and thus the pressure to support the entity mounted leading to the variance.

5.4.8. Other operating expenditure

The expenditure on other operation expenditure amounted to R200.3 million compared with the year-to-date budget of R120.8 million resulting in an **unfavourable variance** of R79.5 million.

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

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

5.5 DEBTORS AGE ANALYSIS

CUSTOMER TYPE AGE ANALYSIS AS AT 30 JUNE 2023

Customer type	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance	
Business	9 992 908.72	6 356 865.50	6 044 253.16	4 507 897.47	4 199 978.78	4 208 449.88	130 038 944.55	165 349 298.07	15%
Departmental Account	3 669 968.23	2 112 377.93	1 688 913.54	1 143 244.19	1 768 498.01	1 088 488.27	10 266 415.23	21 737 905.40	2%
Private Individual	31 236 298.30	24 812 679.69	27 594 258.56	23 349 197.59	23 188 102.73	23 298 288.24	797 989 537.16	951 468 362.27	83%
Ugu District Municipality	- 142 837.87	- 44 988.43	- 7 323.53	- 57 901.35	- 8 333.62	- 35 356.95	- 146 435.32	443 177.07	
Grand Total	**44 756 337.38**	**33 236 934.69**	**35 320 101.73**	**28 942 437.90**	**29 148 245.90**	**28 559 869.45**	**938 148 461.62**	**1 138 112 388.67**	

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

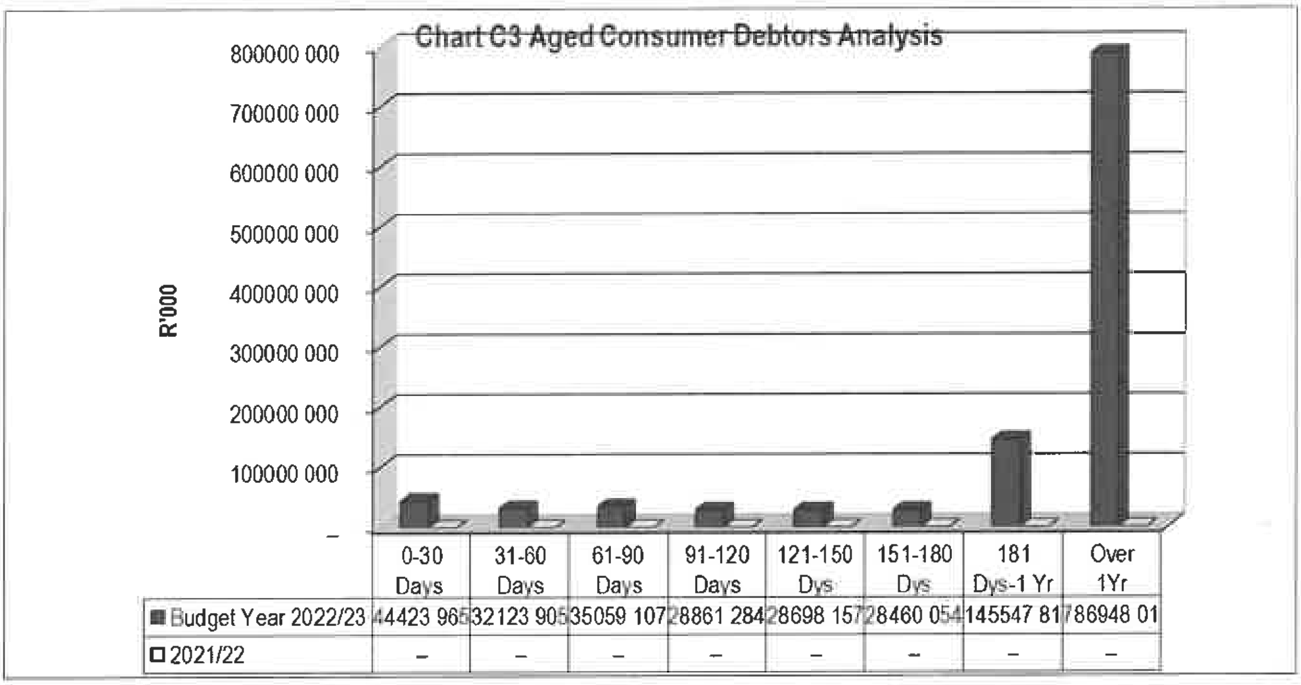
The collections for the current financial year have been negatively affected by the current pandemic as most business and private individuals' income have been impacted. In addition, we still have a backlog in resolving system related issues and technical issues where we cannot correct customer accounts that are under dispute which then affects our collections adversely. The issue of unplanned water outages is also a big challenge as customers are refusing to pay their accounts.

Comments on departmental debt are detailed below: -

DEPARTMENTAL AGE ANALYSIS AS AT 30 JUNE 2023

Account category	Sum of 0-30	Sum of 31-60	Sum of 61-90	Sum of 91-120	Sum of 121-150	Sum of 151-180	Sum of 181+	Sum of Balance	Comments June 2023
Dept of Education	37 949.24	3 366.86	3 256.50	2 829.93	1 428.51	1 801.75	31 934.42	82 567.21	Status quo remains.
Dept of Education(Section 20)	- 2 056.79	1 934.31	2 124.19	- 189.88	-	-	- 7 377.59	- 5 565.76	Received R32 520.57 and account on credit balance.
Dept of Education(Section 21)	597 076.01	573 032.18	486 519.83	436 073.35	454 579.18	472 778.47	3 348 316.51	6 368 375.53	No response from the department and COGTA regarding S21 schools.
Dept of Health	454 807.25	153 691.73	394 861.08	190 129.77	723 261.32	22 151.65	- 447 678.50	1 491 224.30	Received a payment of R732 475.83, no despute on Health accounts however their accounts are not up to date.
Dept of Higher Education and Training	253 797.54	552.05	1 514.59	324.10	107.07	499.41	- 180.00	256 614.76	Current account
Dept of Human Settlement	5 480.34	5 140.85	4 868.43	4 846.31	4 824.15	4 802.05	155 788.42	185 750.55	No response from the department besides reminders sent and invoices, a follow up will be done.
Dept of Public Works National	650 798.46	186 269.17	138 868.09	95 993.70	94 986.21	83 226.04	1 727 790.78	2 977 932.45	Received R262 921.62 amount being paid by public works is decreasing over the months and accounts are being analyzed to ensure accuracy of debt owed. Still no response received from the communication sent by COGTA.
Dept of Public Works Provincial	2 744.52	1 729.85	1 364.45	1 360.64	1 356.82	1 353.00	138 554.84	148 464.12	Status quo remains.
Dept of Social Development	26 268.40	4 402.79	2 064.50	2 057.74	2 066.89	1 303.68	123 830.93	161 994.93	Attempt to disconnect long outstanding debt DSD Vulamehlo failed as there's no meter on the ground and they said they are getting borehole.
Dept of Sports and Recreation	1 144.40	18.37	-	-	-	-	- 5 499.13	- 4 336.36	
Dept of Transport	- 119 245.81	90 171.28	6 101.19	5 897.93	5 938.89	5 514.00	116 104.63	110 482.11	R25 785.98 was received from Dept of Transport. Invoices have been shared with the department for the invoices that are still in arreas.
Eskom	30 264.78	29 318.13	29 064.73	26 656.38	28 816.17	25 680.30	1 389 944.45	1 559 744.94	No response received from ESKOM, communication with the SOE is still ongoing.
Harry Gwala District Municipality	420 073.49	404 607.41	387 435.06	406 230.62	374 694.82	402 602.68	755 826.71	3 151 470.79	The payment has not been received as per the commitment madt to settle by 30 June 2023.
National Youth Development Agency	- 14 012.78	-	-	-	-	-	0.00	- 14 012.78	Received R8 719.17 and account on cedit balance.
Ray Nkonyeni Municipality	852 929.73	336 177.51	34 214.40	- 53 830.45	65 055.75	67 308.02	1 759 083.09	3 060 938.05	Received a payment of R 1 408 373.45, there are long outstanding debt that are unresolved including the property that is being occupied by a tenant.
South African Post Office	9 325.42	504.83	397.78	- 27 563.54	416.34	414.35	8 583.80	- 7 921.02	
Telkom SA	16 273.90	9 432.94	5 903.06	5 088.93	4 840.61	4 457.16	18 726.17	64 722.77	An attempt was made to disconnect Telkom however properties were un occupied.
Transnet	77 119.38	52 666.52	54 613.72	75 828.67	199 795.79	28 461.25	1 367 115.48	1 855 600.81	Received R58 025.20 however there is long outstanding debt with the majority being vacant stands.
Umdoni Local Municipality	304 299.70	258 997.71	135 268.57	- 28 961.40	- 194 139.91	- 34 087.78	- 52 465.63	388 911.26	Outstanding balance is current and statements have been sent amount due in July.
Umuziwabantu Municipality	64 183.30	-	-	-	-	-	- 156 231.69	- 92 048.39	Payment received of R107 672.67
Umzumbe Municipality	747.75	363.44	473.37	471.39	469.40	222.24	- 5 752.44	- 3 004.85	Payment received of R52 760.23 and accounts on credit balance.
Grand Total	**3 669 968.23**	**2 112 377.93**	**1 688 913.54**	**1 143 244.19**	**1 768 498.01**	**1 088 488.27**	**10 266 415.23**	**21 737 905.40**	

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



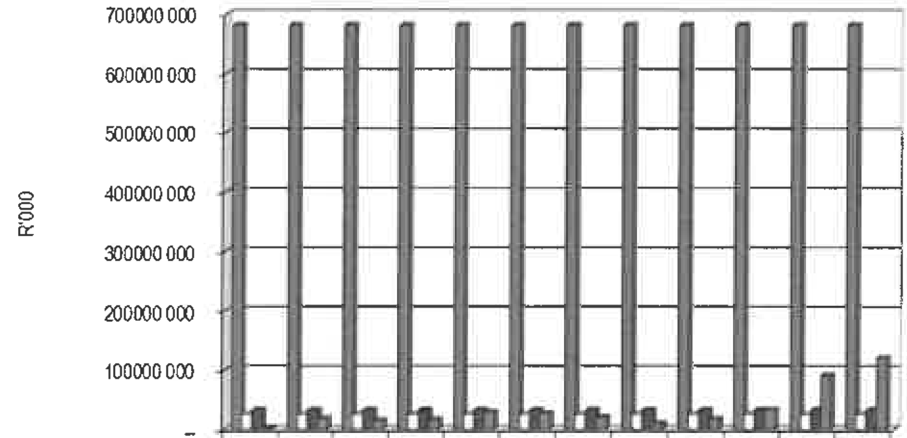
5.6 CAPITAL EXPENDITURE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		(45 338)	24 983	30 653	4 852	32 490	30 653	1 837	6%	24 983
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		156 310	194 135	272 512	105 209	274 547	265 126	9 421	4%	194 135
Vote 14 - Waste Water Management		109 569	95 870	95 858	10 882	95 565	109 928	(14 364)	-13%	95 870
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	220 541	314 988	399 023	120 944	402 601	405 707	(3 106)	-1%	314 988
Total Capital Expenditure		**220 541**	**314 988**	**399 023**	**120 944**	**402 601**	**405 707**	**(3 106)**	**-1%**	**314 988**
Capital Expenditure - Functional Classification										
Governance and administration		**(45 338)**	**24 983**	**30 653**	**4 852**	**32 490**	**30 653**	1 837	6%	**24 983**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		(45 338)	24 983	30 653	4 852	32 490	30 653	1 837	6%	24 983
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	–	–	–	–	–	–		–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**265 879**	**290 005**	**368 370**	**116 091**	**370 111**	**375 054**	(4 943)	-1%	**290 005**
Energy sources		–	–	–	–	–	–	–		–
Water management		156 310	194 135	272 512	105 209	274 547	265 126	9 421	4%	194 135
Waste water management		109 569	95 870	95 858	10 882	95 565	109 928	(14 364)	-13%	95 870
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**220 541**	**314 988**	**399 023**	**120 944**	**402 601**	**405 707**	**(3 106)**	**-1%**	**314 988**
Funded by:										
National Government		250 353	285 505	361 270	113 426	361 471	367 954	(6 483)	-2%	285 505
Provincial Government		5 528	–	6 600	1 998	5 476	6 600	(1 124)	-17%	–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**255 882**	**285 505**	**367 870**	**115 424**	**366 947**	**374 554**	**(7 607)**	**-2%**	**285 505**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		(35 341)	29 483	31 153	5 519	35 654	31 153	4 501	14%	29 483
Total Capital Funding		**220 541**	**314 988**	**399 023**	**120 944**	**402 601**	**405 707**	**(3 106)**	**-1%**	**314 988**

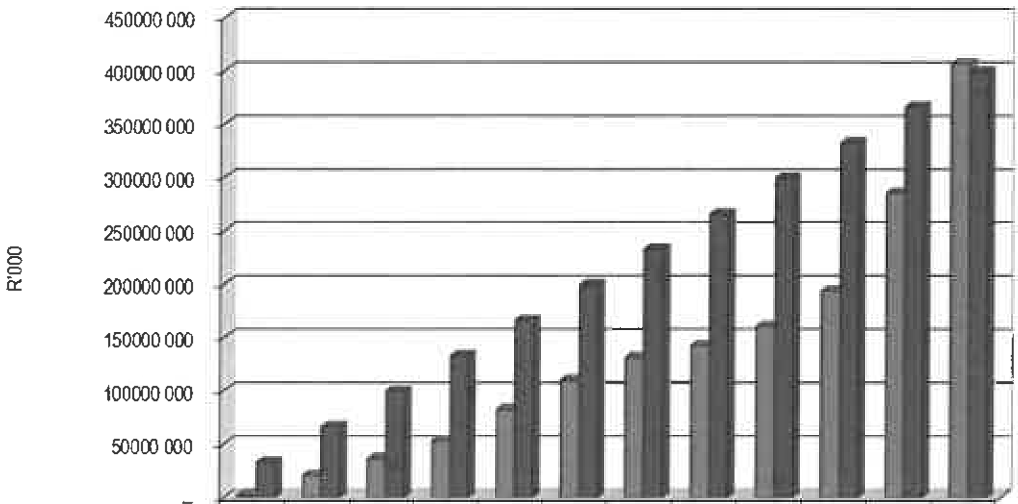
The above table gives details of the year to-date actual capital expenditure against the budget. The actual capital expenditure for the financial year to-date amounted to R281.6 million relating to **MIG and WSIG**, against the year-to-date budget of R365.7 million, resulting in a variance of R84.1 million.

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



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2021/22	682171	68217	68217	682171	682171	682171	682171	682171	682171	68217	68217	682171
Original Budget	26248	26248	26248	26248	26248	26248	26248	26248	26248	26248	26248	26248
Adjusted Budget	33251	33251	33251	33251	33251	33251	33251	33251	33251	33251	33251	33251
Monthly actual	1866 7	19009	15696	16491	29490	27560	21376	10689	18183	33374	91743	120943

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



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD actual	1866 7	20876	36572	53064	82555	110115	131491	142180	160364	193739	285482	406425
YearTD budget	33251	66503	99755	133007	166259	199511	232763	266015	299267	332518	365770	399022

5.7 INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		**Yrs/Months**												
Municipality														
FNB Investment										1 500		(1 500)		–
First National Bank										509		(368)		141
NEDBank										10 000		(10 000)		–
Investec										–				–
ABSA Bank CALL MIG										13		(13)		0
MIG CALL Stardard Bank										48		(38)		10
STD Investment										65 000		(65 000)		–
ABSA Bank CALL										1				1
Jazz												3 880		3 880
ABSA														
Standard Bank call account														
														–
														–
														–
														–
														–
Municipality sub-total										77 070		(73 039)	–	4 031
Entities														

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 June 2023

NO.	DETAILS	Balance as 1-Jul-2022	Total Income 30-Jun-2023	Total Exp 30-Jun-2023	Balance as at 30-Jun-2023	Total % Spent 30-Jun-2023	Responsible Person	Funder/ Sponsor
A1	Finance Management Grant	0.00	-1 950 000.00	1 950 000.00	0.00	100.00%	GM: TR	DPLG
A2	Rural Transport Services	0.00	-2 848 000.00	2 848 000.00	0.00	100.00%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	0.00	-3 319 000.00	3 319 000.00	0.00	100.00%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	0.00	-220 000 000.00	220 000 000.00	0.00	100.00%	GM: WS	DPLG
A5	Development Planning Shared Services	0.00	0.00	0.00	0.00	0.00%	OMM	COGTA
A6	Shared Legal Services Grant	-1 000 000.00	0.00	0.00	-1 000 000.00	0.00%	OMM	COGTA
A7	AWIP - St Helen's Rock Water Abstraction Pump System, Replacement, Refurl	-4 839 876.43	0.00	4 839 876.43	0.00	100.00%	GM: WS	COGTA
A8	Municipal Disaster Response Grant	-2 000 000.00	0.00	2 000 000.00	0.00	100.00%	GM: WS/CS	DPLG
A9	Ugu Transformative River Management Programme	0.00	-2 500 000.00	2 429 111.68	-70 888.32	97.16%	GM: IED	EDTEA
A10	Water Acceleration - Water Refurbishment Umtamvuna System	0.00	-2 600 000.00	2 297 824.03	-302 175.97	88.38%	GM: WS	COGTA
A11	Water Accelerated Intervention (Buying Of Water Tankers)	0.00	-4 000 000.00	4 000 000.00	0.00	100.00%	GM: CS	COGTA
A12	Mig Projects	0.00	-277 374 000.00	277 374 000.00	0.00	100.00%	GM: WS	DPLG
A13	Equitable Shares	0.00	-585 146 000.00	585 146 000.00	0.00	100.00%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	**-7 839 876.43**	**-1 099 737 000.00**	**1 106 203 812.14**	**-1 373 064.29**			

5.8.1. Transfers and Grants Receipts

The total grants received for financial year to-date amounted to R1 099 737 000.00 as per the Table/ Schedule above, and the expenditure to-date is R1 106 203 812.14 which is 100.59%.

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 June amounted to R1 950 000. The percentage spending on the Grant is 100%

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 March an amount of R277 374 000 had been received and in May R277 374 000 was spent. The percentage spending of the Grant is 100%

5.8.3.3. Water Services Infrastructure Grant (WSIG)

The gazette amount is R 70 000 000 and an additional R150 000 000 for Adjustments Budget. As at the end of March 2023 the total amount of R220 000 000 has been received, in May R220 000 000 was spent. The percentage spending of the Grant is 100%

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 R3 319 000 has been received and the expenditure as of 30 June is R3 319 000. The percentage spending of the Grant is 100%
- Rural Roads Asset Management Systems Grant gazzeted amount R2 848 000.00 and the Expenditure as of 30 June is R2 848 000, we have received R2 848 000.00 in March. The percentage spending of the Grant is 100%

5.9 SALARIES EXPENDITURE DETAILS

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration R thousands	Ref	2021/22 Audited Outcome	Budget Year 2022/23 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 432	8 567	8 817	694	8 796	8 817	(21)	0%	8 567
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	396	396	–	–	396	(396)	-100%	396
Cellphone Allowance		–	707	707	–	–	707	(707)	-100%	707
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		2 377	2 088	2 088	247	2 961	2 088	874	42%	2 088
Sub Total - Councillors		9 809	11 758	12 008	941	11 758	12 008	(251)	-2%	11 758
% increase	4		19.9%	22.4%						19.9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		211	4 916	4 916	–	–	4 916	(4 916)	-100%	4 916
Pension and UIF Contributions		46	–	–	–	–	–	–		–
Medical Aid Contributions		16	62	62	–	–	62	(62)	-100%	62
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		397	1 632	1 632	31	229	1 632	(1 403)	-86%	1 632
Cellphone Allowance		4	141	141	–	–	141	(141)	-100%	141
Housing Allowances		–	470	470	–	–	470	(470)	-100%	470
Other benefits and allowances		3	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	331	–	331	#DIV/0!	–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		678	7 222	7 222	31	560	7 222	(6 662)	-92%	7 222
% increase	4		964.6%	964.6%						964.6%
Other Municipal Staff										
Basic Salaries and Wages		250 361	218 068	219 968	24 311	293 258	219 968	73 290	33%	218 068
Pension and UIF Contributions		42 337	41 247	41 247	4 359	49 601	41 247	8 354	20%	41 247
Medical Aid Contributions		16 807	19 402	19 402	1 772	19 552	19 402	150	1%	19 402
Overtime		51 459	26 255	26 255	1 780	44 946	26 255	18 691	71%	26 255
Performance Bonus		19 408	76 713	76 713	(27)	20 174	76 713	(56 539)	-74%	76 713
Motor Vehicle Allowance		9 670	8 234	8 234	692	9 973	8 234	1 739	21%	8 234
Cellphone Allowance		2 723	2 902	2 902	256	2 925	2 902	22	1%	2 902
Housing Allowances		1 618	1 676	1 676	122	1 550	1 676	(126)	-7%	1 676
Other benefits and allowances		12 189	9 068	9 068	1 134	26 519	9 068	17 451	192%	9 068
Payments in lieu of leave		4 225	1 917	1 917	1 782	6 350	1 917	4 434	231%	1 917
Long service awards		(1 996)	2 288	2 288	292	3 982	2 288	1 694	74%	2 288
Post-retirement benefit obligations	2	4 244	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		413 045	407 772	409 672	36 471	478 832	409 672	69 160	17%	407 772
% increase	4		-1.3%	-0.8%						-1.3%
Total Parent Municipality		423 532	426 752	428 902	37 443	491 149	428 902	62 247	15%	426 752
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Sub Total - Board Members of Entities	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		423 532	426 752	428 902	37 443	491 149	428 902	62 247	15%	426 752
% increase	4		0.8%	1.3%						0.8%
TOTAL MANAGERS AND STAFF		413 723	414 993	416 893	36 502	479 391	416 893	62 498	15%	414 993

References

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
LOANS REGISTER: 30 MAY 2023

DETAILS	PURPOSE OF THE LOAN	INTEREST %	REDEEMABLE	PROJECT NUMBER	CLOSING BALANCE- 31 April 2023	CURRENT RECEIPTS	INTEREST CHARGED/ MTH	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE- 30 May 2023
Development Bank of SA	REFURBISHMENT OF SANITATION INFRASTRUCTURE- PHASE2	5%	2024/03/31	101980/2	2 542 985.79	-		218 399.09			2 542 985.79
Development Bank of SA	UMZIMKULU AUGUMENTATION - INFRASTRUCTURE	5%	2029/06/30	102756/1	28 960 499.46	-		1 398 284.97	123 058.87	312 804.83	28 647 694.63
							132 168.30				
TOTAL					31 503 485.25	-	132 168.30	1 616 684.06	123 058.87	312 804.83	31 190 680.42

5.10.1. External Loans

The loans are structured unsecured loans with various financial institutions. Current loan balance outstanding is R31 190 680.42 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 - M12 June							
Description of financial indicator	Basis of calculation	Ref	2021/22	Budget Year 2022/23			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.5%	24.6%	25.3%	0.5%	1.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		26.7%	17.1%	0.2%	24.3%	18.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	25.9%	120.4%	-111.4%	29.1%	120.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		3.7%	18.1%	-31.4%	-7.9%	18.1%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		16.3%	30.7%	21.5%	25.5%	30.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		38.8%	33.6%	32.9%	42.3%	33.6%
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		23.2%	26.8%	25.7%	0.6%	2.1%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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

5.11.1. Borrowing Management

The outstanding amount of the loan from DBSA is currently sitting at 0.3
% 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 June 2023 is as follows: -

- To total debt: 66%
- To monthly billings: 62%

6. MAIN TABLES

6.1 SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M12 June

Description	2021/22	Budget Year 2022/23							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	470 141	521 380	458 903	33 446	446 012	458 903	(12 891)	-3%	521 380
Investment revenue	7 470	7 821	11 605	1 850	10 793	11 605	(812)	-7%	7 821
Transfers and subsidies	533 159	655 132	738 707	1 800	597 710	738 707	(140 997)	-19%	655 132
Other own revenue	56 521	50 290	56 690	7 113	78 296	56 690	21 606	38%	50 290
Total Revenue (excluding capital transfers and contributions)	**1 067 291**	**1 234 623**	**1 265 906**	**44 209**	**1 132 812**	**1 265 906**	**(133 094)**	**-11%**	**1 234 623**
Employee costs	413 723	414 993	416 893	36 502	479 391	416 893	62 498	15%	414 993
Remuneration of Councillors	9 809	11 758	12 008	941	11 758	12 008	(251)	-2%	11 758
Depreciation & asset impairment	224 726	317 000	317 000	18 306	267 338	317 000	(49 662)	-16%	317 000
Finance charges	22 668	13 892	8 496	888	6 776	8 496	(1 720)	-20%	13 892
Inventory consumed and bulk purchases	155 058	153 492	117 806	12 544	130 484	117 806	12 678	11%	153 492
Transfers and subsidies	2 786	21 650	8 000	(457)	10 062	8 000	2 062	26%	21 650
Other expenditure	670 204	411 018	405 766	78 518	552 026	405 905	146 120	36%	411 018
Total Expenditure	**1 498 975**	**1 343 805**	**1 285 970**	**147 242**	**1 457 835**	**1 286 109**	**171 726**	**13%**	**1 343 805**
Surplus/(Deficit)	**(431 684)**	**(109 182)**	**(20 064)**	**(103 033)**	**(325 023)**	**(20 204)**	**(304 820)**	**1509%**	**(109 182)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	348 809	285 505	367 870	127 090	508 512	367 870	140 642	38%	285 505
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind all)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(82 875)**	**176 323**	**347 805**	**24 058**	**183 488**	**347 666**	**(164 178)**	**-47%**	**176 323**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(82 875)**	**176 323**	**347 805**	**24 058**	**183 488**	**347 666**	**(164 178)**	**-47%**	**176 323**
Capital expenditure & funds sources									
Capital expenditure	**220 541**	**314 988**	**399 023**	**120 944**	**402 601**	**405 707**	**(3 106)**	**-1%**	**314 988**
Capital transfers recognised	255 882	285 505	367 870	115 424	366 947	374 554	(7 607)	-2%	285 505
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**(35 341)**	**29 483**	**31 153**	**5 519**	**35 654**	**31 153**	**4 501**	**14%**	**29 483**
Total sources of capital funds	**220 541**	**314 988**	**399 023**	**120 944**	**402 601**	**405 707**	**(3 106)**	**-1%**	**314 988**
Financial position									
Total current assets	212 537	461 922	394 536		234 900				461 922
Total non current assets	3 506 786	3 734 817	3 676 731		3 646 982				3 734 817
Total current liabilities	821 479	383 525	(354 206)		806 687				383 525
Total non current liabilities	56 434	306 973	317 963		50 297				306 973
Community wealth/Equity	**2 841 411**	**3 506 241**	**3 051 292**		**3 024 899**				**3 329 918**
Cash flows									
Net cash from (used) operating	718 400	(985 032)	(980 412)	(101 017)	(1 081 205)	(1 008 196)	73 009	-7%	(985 032)
Net cash from (used) investing	–	(335 456)	–	–	292 032	399 023	106 991	27%	–
Net cash from (used) financing	–	–	(6 148)	–	–	(6 148)	(6 148)	100%	–
Cash/cash equivalents at the month/year end	**966 914**	**(1 241 007)**	**(954 832)**	**–**	**(540 659)**	**(583 593)**	**(42 934)**	**7%**	**(736 519)**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	44 424	32 124	35 059	28 861	28 698	28 460	145 548	786 948	1 130 122
Creditors Age Analysis									
Total Creditors	118 115	50 914	31 611	11 863	945	2 428	87 651	207 338	510 866

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) - M12 June										
		2021/22	Budget Year 2022/23							
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		–	–	–	–	–	–	–		–
Service charges - electricity revenue		–	–	–	–	–	–	–		–
Service charges - water revenue		362 220	412 756	350 280	24 116	337 681	350 280	(12 598)	-4%	412 756
Service charges - sanitation revenue		107 921	108 623	108 623	9 330	108 331	108 623	(292)	0%	108 623
Service charges - refuse revenue		–	–	–	–	–	–	–		–
Rental of facilities and equipment		2 241	4 722	4 722	233	2 286	4 722	(2 437)	-52%	4 722
Interest earned - external investments		7 470	7 821	11 605	1 850	10 793	11 605	(812)	-7%	7 821
Interest earned - outstanding debtors		49 716	37 768	37 768	6 737	56 969	37 768	19 201	51%	37 768
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences and permits		–	–	–	–	–	–	–		–
Agency services		–	–	–	–	–	–	–		–
Transfers and subsidies		533 159	655 132	738 707	1 800	738 352	738 707	(355)	0%	655 132
Other revenue		2 006	7 700	14 200	144	19 041	14 200	4 841	34%	7 700
Gains		2 557	100	–	–	–	–	–		100
Total Revenue (excluding capital transfers and contributions)		**1 067 291**	**1 234 623**	**1 265 906**	**44 209**	**1 273 454**	**1 265 906**	**7 548**	**1%**	**1 234 623**
Expenditure By Type										
Employee related costs		413 723	414 993	416 893	36 502	479 391	416 893	62 498	15%	414 993
Remuneration of councillors		9 809	11 758	12 008	941	11 758	12 008	(251)	-2%	11 758
Debt impairment		211 036	154 905	148 905	507	82 245	148 905	(66 660)	-45%	154 905
Depreciation & asset impairment		224 726	317 000	317 000	18 306	267 338	317 000	(49 662)	-16%	317 000
Finance charges		22 668	13 892	8 496	888	6 776	8 496	(1 720)	-20%	13 892
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		155 058	153 492	117 806	12 544	130 484	117 806	12 678	11%	153 492
Contracted services		244 685	111 587	136 089	60 466	269 417	136 187	133 230	98%	111 587
Transfers and subsidies		2 786	21 650	8 000	(457)	10 062	8 000	2 062	26%	21 650
Other expenditure		243 789	144 526	120 772	17 545	200 372	120 813	79 558	66%	144 526
Losses		(29 306)	–	–	–	(8)	–	(8)	#DIV/0!	–
Total Expenditure		**1 498 975**	**1 343 805**	**1 285 970**	**147 242**	**1 457 835**	**1 286 109**	**171 726**	**13%**	**1 343 805**
Surplus/(Deficit)		**(431 684)**	**(109 182)**	**(20 064)**	**(103 033)**	**(184 381)**	**(20 204)**	**(164 178)**	**0**	**(109 182)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		348 809	285 505	367 870	127 090	367 870	367 870	–		285 505
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(82 875)**	**176 323**	**347 805**	**24 058**	**183 488**	**347 666**			**176 323**
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**(82 875)**	**176 323**	**347 805**	**24 058**	**183 488**	**347 666**			**176 323**
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**(82 875)**	**176 323**	**347 805**	**24 058**	**183 488**	**347 666**			**176 323**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**(82 875)**	**176 323**	**347 805**	**24 058**	**183 488**	**347 666**			**176 323**

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June										
Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		–	–	–	–	–	–	–		–
Service charges - electricity revenue		–	–	–	–	–	–	–		–
Service charges - water revenue		362 220	412 756	350 280	24 116	337 681	350 280	(12 598)	-4%	412 756
Service charges - sanitation revenue		107 921	108 623	108 623	9 330	108 331	108 623	(292)	0%	108 623
Service charges - refuse revenue		–	–	–	–	–	–	–		–
Rental of facilities and equipment		2 241	4 722	4 722	233	2 286	4 722	(2 437)	-52%	4 722
Interest earned - external investments		7 470	7 821	11 605	1 850	10 793	11 605	(812)	-7%	7 821
Interest earned - outstanding debtors		49 716	37 768	37 768	6 737	56 969	37 768	19 201	51%	37 768
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences and permits		–	–	–	–	–	–	–		–
Agency services		–	–	–	–	–	–	–		–
Transfers and subsidies		533 159	655 132	738 707	1 800	597 710	738 707	(140 997)	-19%	655 132
Other revenue		2 006	7 700	14 200	144	19 041	14 200	4 841	34%	7 700
Gains		2 557	100	–	–	–	–	–		100
Total Revenue (excluding capital transfers and contributions)		**1 067 291**	**1 234 623**	**1 265 906**	**44 209**	**1 132 812**	**1 265 906**	**(133 094)**	**-11%**	**1 234 623**
Expenditure By Type										
Employee related costs		413 723	414 993	416 893	36 502	479 391	416 893	62 498	15%	414 993
Remuneration of councillors		9 809	11 758	12 008	941	11 758	12 008	(251)	-2%	11 758
Debt impairment		211 036	154 905	148 905	507	82 245	148 905	(66 660)	-45%	154 905
Depreciation & asset impairment		224 726	317 000	317 000	18 306	267 338	317 000	(49 662)	-16%	317 000
Finance charges		22 668	13 892	8 496	888	6 776	8 496	(1 720)	-20%	13 892
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		155 058	153 492	117 806	12 544	130 484	117 806	12 678	11%	153 492
Contracted services		244 685	111 587	136 089	60 466	269 417	136 187	133 230	98%	111 587
Transfers and subsidies		2 786	21 650	8 000	(457)	10 062	8 000	2 062	26%	21 650
Other expenditure		243 789	144 526	120 772	17 545	200 372	120 813	79 558	66%	144 526
Losses		(29 306)	–	–	–	(8)	–	(8)	#DIV/0!	–
Total Expenditure		**1 498 975**	**1 343 805**	**1 285 970**	**147 242**	**1 457 835**	**1 286 109**	**171 726**	**13%**	**1 343 805**
Surplus/(Deficit)		**(431 684)**	**(109 182)**	**(20 064)**	**(103 033)**	**(325 023)**	**(20 204)**	**(304 820)**	**0**	**(109 182)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		348 809	285 505	367 870	127 090	508 512	367 870	140 642	0	285 505
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(82 875)**	**176 323**	**347 805**	**24 058**	**183 488**	**347 666**			**176 323**
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**(82 875)**	**176 323**	**347 805**	**24 058**	**183 488**	**347 666**			**176 323**
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**(82 875)**	**176 323**	**347 805**	**24 058**	**183 488**	**347 666**			**176 323**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**(82 875)**	**176 323**	**347 805**	**24 058**	**183 488**	**347 666**			**176 323**

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) - M12 June										
		2021/22	Budget Year 2022/23							
Vote Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		(45 338)	24 983	30 653	4 852	32 490	30 653	1 837	6%	24 983
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		156 310	194 135	272 512	105 209	274 547	265 126	9 421	4%	194 135
Vote 14 - Waste Water Management		109 569	95 870	95 858	10 882	95 565	109 928	(14 364)	-13%	95 870
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	220 541	314 988	399 023	120 944	402 601	405 707	(3 106)	-1%	314 988
Total Capital Expenditure		220 541	314 988	399 023	120 944	402 601	405 707	(3 106)	-1%	314 988
Capital Expenditure - Functional Classification										
Governance and administration		(45 338)	24 983	30 653	4 852	32 490	30 653	1 837	6%	24 983
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		(45 338)	24 983	30 653	4 852	32 490	30 653	1 837	6%	24 983
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	–	–	–	–	–	–		–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		265 879	290 005	368 370	116 091	370 111	375 054	(4 943)	-1%	290 005
Energy sources		–	–	–	–	–	–	–		–
Water management		156 310	194 135	272 512	105 209	274 547	265 126	9 421	4%	194 135
Waste water management		109 569	95 870	95 858	10 882	95 565	109 928	(14 364)	-13%	95 870
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	220 541	314 988	399 023	120 944	402 601	405 707	(3 106)	-1%	314 988
Funded by:										
National Government		250 353	285 505	361 270	113 426	361 471	367 954	(6 483)	-2%	285 505
Provincial Government		5 528	–	6 600	1 998	5 476	6 600	(1 124)	-17%	–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		255 882	285 505	367 870	115 424	366 947	374 554	(7 607)	-2%	285 505
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		(35 341)	29 483	31 153	5 519	35 654	31 153	4 501	14%	29 483
Total Capital Funding		220 541	314 988	399 023	120 944	402 601	405 707	(3 106)	-1%	314 988

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 - M12 June							
Description	Ref	2021/22	Budget Year 2022/23				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		30 541	69 285	111 355	(354 343)	69 285
Call investment deposits		–	–	–	290 701	–
Consumer debtors		240 909	342 873	244 446	351 708	342 873
Other debtors		(74 616)	25 836	25 836	(72 309)	25 836
Current portion of long-term receivables		2 627	8 504	40	2 534	8 504
Inventory		13 075	15 423	12 859	16 609	15 423
Total current assets		**212 537**	**461 922**	**394 536**	**234 900**	**461 922**
Non current assets						
Long-term receivables		5 222	2 272	2 272	6 745	2 272
Investments		0	–	–	0	–
Investment property		34 244	22 610	34 344	34 244	22 610
Investments in Associate		–	–	–	–	–
Property, plant and equipment		3 464 661	3 706 497	3 637 334	3 603 334	3 706 497
Biological		–	–	–	–	–
Intangible		2 659	3 438	2 781	2 659	3 438
Other non-current assets		0	–	–	–	–
Total non current assets		**3 506 786**	**3 734 817**	**3 676 731**	**3 646 982**	**3 734 817**
TOTAL ASSETS		**3 719 323**	**4 196 738**	**4 071 267**	**3 881 883**	**4 196 738**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		225 762	10 925	(4 396)	225 762	10 925
Consumer deposits		21 967	21 888	(21 967)	22 259	21 888
Trade and other payables		493 990	306 519	(283 651)	476 496	306 519
Provisions		79 761	44 192	(44 192)	82 170	44 192
Total current liabilities		**821 479**	**383 525**	**(354 206)**	**806 687**	**383 525**
Non current liabilities						
Borrowing		39 690	282 616	293 606	33 553	282 616
Provisions		16 744	24 357	24 357	16 744	24 357
Total non current liabilities		**56 434**	**306 973**	**317 963**	**50 297**	**306 973**
TOTAL LIABILITIES		**877 912**	**690 497**	**(36 243)**	**856 983**	**690 497**
NET ASSETS	2	**2 841 411**	**3 506 241**	**4 107 511**	**3 024 899**	**3 506 241**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 841 411	3 506 241	3 051 292	3 024 899	3 329 918
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**2 841 411**	**3 506 241**	**3 051 292**	**3 024 899**	**3 329 918**

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

PART 2 SUPPORTING SCHEDULES

1. DEBTORS ANALYSIS

CUSTOMER TYPE AGE ANALYSIS AS AT 30 JUNE 2023

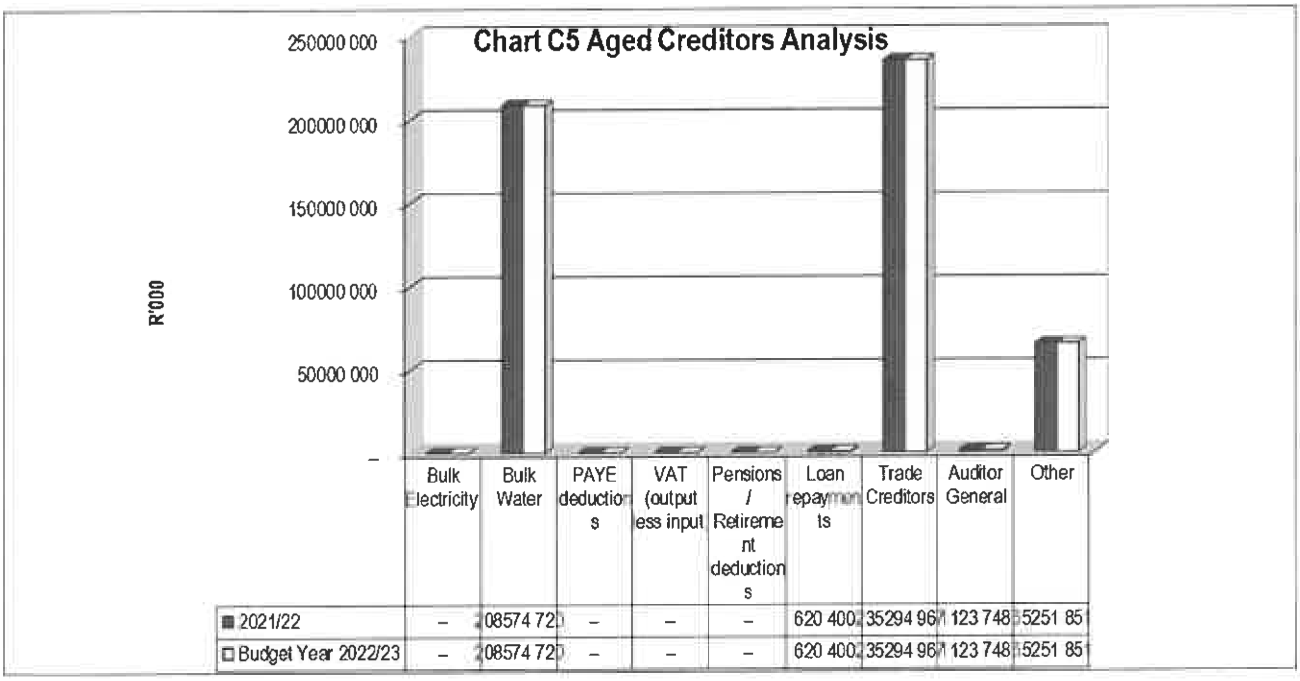
Customer type	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	9 992 908.72	6 356 865.50	6 044 253.16	4 507 897.47	4 199 978.78	4 208 449.88	130 038 944.55	165 349 298.07
Departmental Account	3 669 968.23	2 112 377.93	1 688 913.54	1 143 244.19	1 768 498.01	1 088 488.27	10 266 415.23	21 737 905.40
Private Individual	31 236 298.30	24 812 679.69	27 594 258.56	23 349 197.59	23 188 102.73	23 298 288.24	797 989 537.16	951 468 362.27
Ugu District Municipality	- 142 837.87	- 44 988.43	- 7 323.53	- 57 901.35	- 8 333.62	- 35 356.95	- 146 435.32	- 443 177.07
Grand Total	**44 756 337.38**	**33 236 934.69**	**35 320 101.73**	**28 942 437.90**	**29 148 245.90**	**28 559 869.45**	**938 148 461.62**	**1 138 112 388.67**

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

2. CREDITOR'S ANALYSIS

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description R thousands	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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	11 776	17 424	–	–	–	–	(2 625)	182 000	**208 575**	208 575
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	532	88	–	–	–	–	–	–	**620**	620
Trade Creditors	0700	93 841	32 467	30 635	11 406	907	844	39 856	25 338	**235 295**	235 295
Auditor General	0800	1 103	–	–	–	21	–	–	–	**1 124**	1 124
Other	0900	10 864	935	976	457	16	1 584	50 420	–	**65 252**	65 252
Total By Customer Type	**1000**	**118 115**	**50 914**	**31 611**	**11 863**	**945**	**2 428**	**87 651**	**207 338**	**510 866**	510 866



3. INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality														
FNB Investment										1 500		(1 500)		–
First National Bank										509		(368)		141
NEDBank										10 000		(10 000)		–
Investec										–				–
ABSA Bank CALL MIG										13		(13)		0
MIG CALL Stardard Bank										48		(38)		10
STD Investment										65 000		(65 000)		–
ABSA Bank CALL										1				1
Jazz												3 880		3 880
ABSA														
Standard Bank call account														
														–
														–
														–
														–
														–
Municipality sub-total										77 070		(73 039)	–	4 031
Entities														

4. ALLOCATION AND GRANTS RECEIPTS AND EXPENDITURE

UGU DISTRICT MUNICIPALITY

GRANTS REGISTER

30 June 2023

NO.	DETAILS	Balance as 1-Jul-2022	Total Income 30-Jun-2023	Total Exp 30-Jun-2023	Balance as at 30-Jun-2023	Total % Spent 30-Jun-2023	Responsible Person	Funder/ Sponsor
A1	Finance Management Grant	0.00	-1 950 000.00	1 950 000.00	0.00	100.00%	GM: TR	DPLG
A2	Rural Transport Services	0.00	-2 848 000.00	2 848 000.00	0.00	100.00%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	0.00	-3 319 000.00	3 319 000.00	0.00	100.00%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	0.00	-220 000 000.00	220 000 000.00	0.00	100.00%	GM: WS	DPLG
A5	Development Planning Shared Services	0.00	0.00	0.00	0.00	0.00%	OMM	COGTA
A6	Shared Legal Services Grant	-1 000 000.00	0.00	0.00	-1 000 000.00	0.00%	OMM	COGTA
A7	AWIP - St Helen's Rock Water Abstraction Pump System, Replacement, Refur	-4 839 876.43	0.00	4 839 876.43	0.00	100.00%	GM: WS	COGTA
A8	Municipal Disaster Response Grant	-2 000 000.00	0.00	2 000 000.00	0.00	100.00%	GM: WS/CS	DPLG
A9	Ugu Transformative River Management Programme	0.00	-2 500 000.00	2 429 111.68	-70 888.32	97.16%	GM: IED	EDTEA
A10	Water Acceleration - Water Refurbishment Umtamvuna System	0.00	-2 600 000.00	2 297 824.03	-302 175.97	88.38%	GM: WS	COGTA
A11	Water Accelerated Intervention (Buying Of Water Tankers)	0.00	-4 000 000.00	4 000 000.00	0.00	100.00%	GM: CS	COGTA
A12	Mig Projects	0.00	-277 374 000.00	277 374 000.00	0.00	100.00%	GM: WS	DPLG
A13	Equitable Shares	0.00	-585 146 000.00	585 146 000.00	0.00	100.00%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	**-7 839 876.43**	**-1 099 737 000.00**	**1 106 203 812.14**	**-1 373 064.29**			

5. COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 432	8 567	8 817	694	8 796	8 817	(21)	0%	8 567
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	396	396	–	–	396	(396)	-100%	396
Cellphone Allowance		–	707	707	–	–	707	(707)	-100%	707
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		2 377	2 088	2 088	247	2 961	2 088	874	42%	2 088
Sub Total - Councillors		9 809	11 758	12 008	941	11 758	12 008	(251)	-2%	11 758
% increase	4		19.9%	22.4%						19.9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		211	4 916	4 916	–	–	4 916	(4 916)	-100%	4 916
Pension and UIF Contributions		46	–	–	–	–	–	–		–
Medical Aid Contributions		16	62	62	–	–	62	(62)	-100%	62
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		397	1 632	1 632	31	229	1 632	(1 403)	-86%	1 632
Cellphone Allowance		4	141	141	–	–	141	(141)	-100%	141
Housing Allowances		1	470	470	–	–	470	(470)	-100%	470
Other benefits and allowances		[illegible]	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	331	–	331	#DIV/0!	–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		678	7 222	7 222	31	560	7 222	(6 662)	-92%	7 222
% increase	4		964.6%	964.6%						964.6%
Other Municipal Staff										
Basic Salaries and Wages		250 361	218 068	219 968	24 311	293 258	219 968	73 290	33%	218 068
Pension and UIF Contributions		42 337	41 247	41 247	4 359	49 601	41 247	8 354	20%	41 247
Medical Aid Contributions		16 807	19 402	19 402	1 772	19 552	19 402	150	1%	19 402
Overtime		51 459	26 255	26 255	1 760	44 946	26 255	18 691	71%	26 255
Performance Bonus		19 408	76 713	76 713	(27)	20 174	76 713	(56 539)	-74%	76 713
Motor Vehicle Allowance		9 670	8 234	8 234	692	9 973	8 234	1 739	21%	8 234
Cellphone Allowance		2 723	2 902	2 902	256	2 925	2 902	22	1%	2 902
Housing Allowances		1 618	1 676	1 676	122	1 550	1 676	(126)	-7%	1 676
Other benefits and allowances		12 189	9 068	9 068	1 134	26 519	9 068	17 451	192%	9 068
Payments in lieu of leave		4 225	1 917	1 917	1 782	6 350	1 917	4 434	231%	1 917
Long service awards		(1 996)	2 288	2 288	292	3 982	2 288	1 694	74%	2 288
Post-retirement benefit obligations	2	4 244	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		413 045	407 772	409 672	36 471	478 832	409 672	[illegible]	17%	407 772
% increase	4		-1.3%	-0.8%						-1.3%
Total Parent Municipality		423 532	426 752	[illegible]	37 443	491 149	428 902	62 247	15%	426 752
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Sub Total - Board Members of Entities	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		423 532	426 752	428 902	37 443	491 149	428 902	62 247	15%	426 752
% increase	4		0.8%	1.3%						0.8%
TOTAL MANAGERS AND STAFF		413 723	414 993	416 893	36 502	479 391	416 893	62 498	15%	414 993

References

6. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M12 June										
		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	1									
Revenue By Source										
Property rates								–		
Service charges - electricity revenue								–		
Service charges - water revenue								–		
Service charges - sanitation revenue								–		
Service charges - refuse revenue								–		
Rental of facilities and equipment								–		
Interest earned - external investments								–		
Interest earned - outstanding debtors								–		
Dividends received								–		
Fines, penalties and forfeits								–		
Licences and permits								–		
Agency services								–		
Transfers and subsidies								–		
Other revenue								–		
Gains								–		
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–		–
Expenditure By Type										
Employee related costs								–		
Remuneration of councillors								–		
Debt impairment								–		
Depreciation & asset impairment								–		
Finance charges								–		
Bulk purchases - electricity								–		
Inventory consumed								–		
Contracted services								–		
Transfers and subsidies								–		
Other expenditure								–		
Losses								–		
Total Expenditure		–	–	–	–	–	–	–		–
Surplus/(Deficit)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)								–		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								–		
Transfers and subsidies - capital (in-kind - all)								–		
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	–		–
Taxation								–		
Surplus/(Deficit) after taxation		–	–	–	–	–	–	–		–

7. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M12 June										
		2021/22	Budget Year 2022/23							
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Revenue	1	–	–	–	–	–	–	–		–
Expenditure By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Expenditure	2	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the yr/period		–	–	–	–	–	–	–		–
Capital Expenditure By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	–	–	–	–	–	–		–

8. CAPITAL PROGRAMME PERFORMANCE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		(45 338)	24 983	30 653	4 852	32 490	30 653	1 837	6%	24 983
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		156 310	194 135	272 512	105 209	274 547	265 126	9 421	4%	194 135
Vote 14 - Waste Water Management		109 569	95 870	95 858	10 882	95 565	109 928	(14 364)	-13%	95 870
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	220 541	314 988	399 023	120 944	402 601	405 707	(3 106)	-1%	314 988
Total Capital Expenditure		**220 541**	**314 988**	**399 023**	**120 944**	**402 601**	**405 707**	**(3 106)**	**-1%**	**314 988**
Capital Expenditure - Functional Classification										
Governance and administration		**(45 338)**	**24 983**	**30 653**	**4 852**	**32 490**	**30 653**	1 837	6%	**24 983**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		(45 338)	24 983	30 653	4 852	32 490	30 653	1 837	6%	24 983
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	–	–	–	–	–	–		–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**265 879**	**290 005**	**368 370**	**116 091**	**370 111**	**375 054**	(4 943)	-1%	**290 005**
Energy sources		–	–	–	–	–	–	–		–
Water management		156 310	194 135	272 512	105 209	274 547	265 126	9 421	4%	194 135
Waste water management		109 569	95 870	95 858	10 882	95 565	109 928	(14 364)	-13%	95 870
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**220 541**	**314 988**	**399 023**	**120 944**	**402 601**	**405 707**	**(3 106)**	**-1%**	**314 988**
Funded by:										
National Government		250 353	285 505	361 270	113 426	361 471	367 954	(6 483)	-2%	285 505
Provincial Government		5 528	–	6 600	1 998	5 476	6 600	(1 124)	-17%	–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**255 882**	**285 505**	**367 870**	**115 424**	**366 947**	**374 554**	**(7 607)**	**-2%**	**285 505**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		(35 341)	29 483	31 153	5 519	35 654	31 153	4 501	14%	29 483
Total Capital Funding		**220 541**	**314 988**	**399 023**	**120 944**	**402 601**	**405 707**	**(3 106)**	**-1%**	**314 988**

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

To attach F Schedules from the Entity.

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

11. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

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Lawrence Gqesha
National Treasury
Tel: (012) 315-5971
Electronic documents: lgdocuments@treasury.gov.za

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M12 June

Description	2021/22	Budget Year 2022/23							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	470,141	521,380	458,903	33,446	446,012	458,903	(12,891)	-3%	521,380
Investment revenue	7,470	7,821	11,605	1,650	10,793	11,605	(812)	-7%	7,821
Transfers and subsidies	533,159	655,132	738,707	1,800	738,352	738,707	(355)	-0%	655,132
Other own revenue	56,521	50,290	56,690	7,113	78,296	56,690	21,606	38%	50,290
Total Revenue (excluding capital transfers and contributions)	**1,067,291**	**1,234,623**	**1,265,906**	**44,209**	**1,273,454**	**1,265,906**	**7,548**	**1%**	**1,234,623**
Employee costs	413,723	414,993	416,893	36,502	479,391	416,893	62,498	15%	414,993
Remuneration of Councillors	9,809	11,758	12,008	941	11,758	12,008	(251)	-2%	11,758
Depreciation & asset impairment	224,726	317,000	317,000	18,306	267,338	317,000	(49,662)	-16%	317,000
Finance charges	22,668	13,892	8,496	888	6,776	8,496	(1,720)	-20%	13,892
Inventory consumed and bulk purchases	155,058	153,492	117,806	12,544	130,484	117,806	12,678	11%	153,492
Transfers and subsidies	2,786	21,650	8,000	(457)	10,062	8,000	2,062	26%	21,650
Other expenditure	670,204	411,018	405,766	78,518	552,026	405,905	146,120	36%	411,018
Total Expenditure	**1,498,975**	**1,343,805**	**1,285,970**	**147,242**	**1,457,835**	**1,286,109**	**171,726**	**13%**	**1,343,805**
Surplus/(Deficit)	**(431,684)**	**(109,182)**	**(20,064)**	**(103,033)**	**(184,381)**	**(20,204)**	**(164,178)**	**813%**	**(109,182)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	348,809	285,505	367,870	127,090	367,870	367,870	–		285,505
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(82,875)**	**176,323**	**347,805**	**24,058**	**183,488**	**347,666**	**(164,178)**	**-47%**	**176,323**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(82,875)**	**176,323**	**347,805**	**24,058**	**183,488**	**347,666**	**(164,178)**	**-47%**	**176,323**
Capital expenditure & funds sources									
Capital expenditure	**220,541**	**314,988**	**399,023**	**120,944**	**402,601**	**405,707**	**(3,106)**	**-1%**	**314,988**
Capital transfers recognised	255,882	285,505	367,870	115,424	366,947	374,554	(7,607)	-2%	285,505
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	(35,341)	29,483	31,153	5,519	35,654	31,153	4,501	14%	29,483
Total sources of capital funds	**220,541**	**314,988**	**399,023**	**120,944**	**402,601**	**405,707**	**(3,106)**	**-1%**	**314,988**
Financial position									
Total current assets	212,537	461,922	394,536		234,900				461,922
Total non current assets	3,506,786	3,734,817	3,676,731		3,646,982				3,734,817
Total current liabilities	821,479	383,525	(354,206)		806,687				383,525
Total non current liabilities	56,434	306,973	317,963		50,297				306,973
Community wealth/Equity	**2,841,411**	**3,506,241**	**3,051,292**		**3,024,899**				**3,329,918**
Cash flows									
Net cash from (used) operating	718,400	(985,032)	(980,412)	(101,017)	(1,081,205)	(1,008,196)	73,009	-7%	(985,032)
Net cash from (used) investing	–	(335,456)	–	1	292,032	399,023	106,991	27%	–
Net cash from (used) financing	–	–	(6,148)	–	–	(6,148)	(6,148)	100%	–
Cash/cash equivalents at the month/year end	**966,914**	**(1,241,007)**	**(954,832)**	–	**(540,659)**	**(583,593)**	**(42,934)**	**7%**	**(736,519)**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	44,424	32,124	35,059	28,861	28,698	28,460	145,548	786,948	1,130,122
Creditors Age Analysis									
Total Creditors	118,115	50,914	31,611	11,863	945	2,428	87,651	207,338	510,866

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		**681,033**	**617,688**	**731,118**	**18,275**	**770,432**	**731,118**	39,314	5%	**617,688**
Executive and council		3,611	3,319	3,319	375	2,357	3,319	(962)	-29%	3,319
Finance and administration		677,422	614,369	727,799	17,900	768,075	727,799	40,275	6%	614,369
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**961**	**1,438**	**3,938**	**558**	**2,772**	**3,938**	(1,166)	-30%	**1,438**
Planning and development		961	1,438	3,938	558	2,766	3,938	(1,172)	-30%	1,438
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	6	–	6	#DIV/0!	–
Trading services		**734,106**	**901,002**	**898,719**	**152,466**	**868,119**	**898,719**	(30,599)	-3%	**901,002**
Energy sources		–	–	–	–	–	–	–		–
Water management		615,725	792,378	790,095	143,124	759,777	790,095	(30,318)	-4%	792,378
Waste water management		118,381	108,623	108,623	9,341	108,342	108,623	(281)	0%	108,623
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1,416,100**	**1,520,128**	**1,633,775**	**171,299**	**1,641,324**	**1,633,775**	**7,548**	**0%**	**1,520,128**
Expenditure - Functional										
Governance and administration		**408,151**	**650,232**	**623,085**	**35,175**	**395,016**	**623,126**	(228,110)	-37%	**650,232**
Executive and council		67,132	44,705	44,925	7,191	81,229	44,925	36,304	81%	44,705
Finance and administration		340,462	605,026	577,437	27,984	313,405	577,478	(264,073)	-46%	605,026
Internal audit		556	500	723	–	383	723	(340)	-47%	500
Community and public safety		**2,669**	**4,436**	**4,686**	**282**	**6,357**	**4,686**	1,671	36%	**4,436**
Community and social services		2,724	4,236	4,486	271	4,114	4,486	(372)	-8%	4,236
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		(55)	200	200	11	2,243	200	2,043	1022%	200
Economic and environmental services		**218,615**	**41,987**	**28,762**	**2,078**	**112,097**	**28,762**	83,334	290%	**41,987**
Planning and development		217,791	41,237	28,012	2,078	109,882	28,012	81,869	292%	41,237
Road transport		–	–	–	–	1,697	–	1,697	#DIV/0!	–
Environmental protection		825	750	750	–	518	750	(232)	-31%	750
Trading services		**869,540**	**647,151**	**629,437**	**109,707**	**944,365**	**629,535**	314,830	50%	**647,151**
Energy sources		–	–	–	–	47	–	47	#DIV/0!	–
Water management		760,057	486,127	448,080	78,067	777,748	447,686	330,062	74%	486,127
Waste water management		109,482	161,024	181,356	31,640	166,570	181,849	(15,279)	-8%	161,024
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1,498,975**	**1,343,805**	**1,285,970**	**147,242**	**1,457,835**	**1,286,109**	**171,726**	**13%**	**1,343,805**
Surplus/ (Deficit) for the year		**(82,875)**	**176,323**	**347,805**	**24,058**	**183,488**	**347,666**	**(164,178)**	**-47%**	**176,323**

References

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

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

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

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

DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		3,611	3,319	3,319	375	2,357	3,319	(962)	-29.0%	3,319
Vote 2 - Finance and Administration		677,392	614,369	727,799	17,900	768,075	727,799	40,275	5.5%	614,369
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	3,938	558	2,766	3,938	(1,172)	-29.8%	1,438
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	6	–	6	#DIV/0!	–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		615,725	792,378	790,095	143,124	759,777	790,095	(30,318)	-3.8%	792,378
Vote 14 - Waste Water Management		118,381	108,623	108,623	9,341	108,342	108,623	(281)	-0.3%	108,623
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**1,416,100**	**1,520,128**	**1,633,775**	**171,299**	**1,641,324**	**1,633,775**	**7,548**	**0.5%**	**1,520,128**
Expenditure by Vote	1									
Vote 1 - Executive and Council		67,132	44,705	44,925	7,191	81,229	44,925	36,304	80.8%	44,705
Vote 2 - Finance and Administration		340,462	605,026	577,437	27,984	313,405	577,478	(264,073)	-45.7%	605,026
Vote 3 - Internal Audit		556	501	723	–	383	723	(340)	-47.1%	501
Vote 4 - Community and Social Services		2,724	4,236	4,486	271	4,114	4,486	(372)	-8.3%	4,236
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		(55)	200	200	11	2,243	200	2,043	1021.6%	200
Vote 9 - Planning and Development		217,791	41,237	28,012	2,078	109,882	28,012	81,869	292.3%	41,237
Vote 10 - Road Transport		–	–	–	–	1,697	–	1,697	#DIV/0!	–
Vote 11 - Enviromental Protection		825	750	750	–	518	750	(232)	-30.9%	750
Vote 12 - Energy Sources		–	–	–	–	47	–	47	#DIV/0!	–
Vote 13 - Water Management		760,057	486,127	448,080	78,067	777,748	447,686	330,062	73.7%	486,127
Vote 14 - Waste Water Management		109,482	161,024	181,356	31,640	166,570	181,849	(15,279)	-8.4%	161,024
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**1,498,975**	**1,343,805**	**1,285,970**	**147,242**	**1,457,835**	**1,286,109**	**171,726**	**13.4%**	**1,343,805**
Surplus/ (Deficit) for the year	2	**(82,875)**	**176,323**	**347,805**	**24,058**	**183,488**	**347,666**	**(164,178)**	**-47.2%**	**176,323**

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		–	–	–	–	–	–	–		–
Service charges - electricity revenue		–	–	–	–	–	–	–		–
Service charges - water revenue		362,220	412,756	350,280	24,116	337,681	350,280	(12,598)	-4%	412,756
Service charges - sanitation revenue		107,921	108,623	108,623	9,330	108,331	108,623	(292)	0%	108,623
Service charges - refuse revenue		–	–	–	–	–	–	–		–
Rental of facilities and equipment		2,241	4,722	4,722	233	2,286	4,722	(2,437)	-52%	4,722
Interest earned - external investments		7,470	7,821	11,605	1,850	10,793	11,605	(812)	-7%	7,821
Interest earned - outstanding debtors		49,716	37,768	37,768	6,737	56,969	37,768	19,201	51%	37,768
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences and permits		–	–	–	–	–	–	–		–
Agency services		–	–	–	–	–	–	–		–
Transfers and subsidies		533,159	655,132	738,707	1,800	738,352	738,707	(355)	0%	655,132
Other revenue		2,006	7,700	14,200	144	19,041	14,200	4,841	34%	7,700
Gains		2,557	100	–	–	–	–	–		100
Total Revenue (excluding capital transfers and contributions)		**1,067,291**	**1,234,623**	**1,265,906**	**44,209**	**1,273,454**	**1,265,906**	**7,548**	**1%**	**1,234,623**
Expenditure By Type										
Employee related costs		413,723	414,993	416,893	36,502	479,391	416,893	62,498	15%	414,993
Remuneration of councillors		9,809	11,758	12,008	941	11,758	12,008	(251)	-2%	11,758
Debt impairment		211,036	154,905	148,905	507	82,245	148,905	(66,660)	-45%	154,905
Depreciation & asset impairment		224,726	317,000	317,000	18,306	267,338	317,000	(49,662)	-16%	317,000
Finance charges		22,668	13,892	8,496	888	6,776	8,496	(1,720)	-20%	13,892
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		155,058	153,492	117,806	12,544	130,484	117,806	12,678	11%	153,492
Contracted services		244,685	111,587	136,089	60,466	269,417	136,187	133,230	98%	111,587
Transfers and subsidies		2,786	21,650	8,000	(457)	10,062	8,000	2,062	26%	21,650
Other expenditure		243,789	144,526	120,772	17,545	200,372	120,813	79,558	66%	144,526
Losses		(29,306)	–	–	–	(8)	–	(8)	#DIV/0!	–
Total Expenditure		**1,498,975**	**1,343,805**	**1,285,970**	**147,242**	**1,457,835**	**1,286,109**	**171,726**	**13%**	**1,343,805**
Surplus/(Deficit)		**(431,684)**	**(109,182)**	**(20,064)**	**(103,033)**	**(184,381)**	**(20,204)**	**(164,178)**	**0**	**(109,182)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		348,809	285,505	367,870	127,090	367,870	367,870	–		285,505
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(82,875)**	**176,323**	**347,805**	**24,058**	**183,488**	**347,666**			**176,323**
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**(82,875)**	**176,323**	**347,805**	**24,058**	**183,488**	**347,666**			**176,323**
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**(82,875)**	**176,323**	**347,805**	**24,058**	**183,488**	**347,666**			**176,323**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**(82,875)**	**176,323**	**347,805**	**24,058**	**183,488**	**347,666**			**176,323**

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including ca[	**1,416,100**	**1,520,128**	**1,633,775**	**171,299**	**1,641,324**	**1,633,775**	**1,520,128**

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		(45,338)	24,983	30,653	4,852	32,490	30,653	1,837	6%	24,983
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		156,310	194,135	272,512	105,209	274,547	265,126	9,421	4%	194,135
Vote 14 - Waste Water Management		109,569	95,870	95,858	10,882	95,565	109,928	(14,364)	-13%	95,870
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	220,541	314,988	399,023	120,944	402,601	405,707	**(3,106)**	**-1%**	314,988
Total Capital Expenditure		**220,541**	**314,988**	**399,023**	**120,944**	**402,601**	**405,707**	**(3,106)**	**-1%**	**314,988**
Capital Expenditure - Functional Classification										
Governance and administration		**(45,338)**	**24,983**	**30,653**	**4,852**	**32,490**	**30,653**	1,837	6%	**24,983**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		(45,338)	24,983	30,653	4,852	32,490	30,653	1,837	6%	24,983
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	–	–	–	–	–	–		–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**265,879**	**290,005**	**368,370**	**116,091**	**370,111**	**375,054**	(4,943)	-1%	**290,005**
Energy sources		–	–	–	–	–	–	–		–
Water management		156,310	194,135	272,512	105,209	274,547	265,126	9,421	4%	194,135
Waste water management		109,569	95,870	95,858	10,882	95,565	109,928	(14,364)	-13%	95,870
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**220,541**	**314,988**	**399,023**	**120,944**	**402,601**	**405,707**	**(3,106)**	**-1%**	**314,988**
Funded by:										
National Government		250,353	285,505	361,270	113,426	361,471	367,954	(6,483)	-2%	285,505
Provincial Government		5,528	–	6,600	1,998	5,476	6,600	(1,124)	-17%	–

District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**255,882**	**285,505**	**367,870**	**115,424**	**366,947**	**374,554**	**(7,607)**	**-2%**	**285,505**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		(35,341)	29,483	31,153	5,519	35,654	31,153	4,501	14%	29,483
Total Capital Funding		**220,541**	**314,988**	**399,023**	**120,944**	**402,601**	**405,707**	**(3,106)**	**-1%**	**314,988**

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 - M12 June

Description	Ref	2021/22	Budget Year 2022/23			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		30,541	69,285	111,355	(354,343)	69,285
Call investment deposits		–	–	–	290,701	–
Consumer debtors		240,909	342,873	244,446	351,708	342,873
Other debtors		(74,616)	25,836	25,836	(72,309)	25,836
Current portion of long-term receivables		2,627	8,504	40	2,534	8,504
Inventory		13,075	15,423	12,859	16,609	15,423
Total current assets		**212,537**	**461,922**	**394,536**	**234,900**	**461,922**
Non current assets						
Long-term receivables		5,222	2,272	2,272	6,745	2,272
Investments		0	–	–	0	–
Investment property		34,244	22,610	34,344	34,244	22,610
Investments in Associate		–	–	–	–	–
Property, plant and equipment		3,464,661	3,706,497	3,637,334	3,603,334	3,706,497
Biological		–	–	–	–	–
Intangible		2,659	3,438	2,781	2,659	3,438
Other non-current assets		0	–	–	–	–
Total non current assets		**3,506,786**	**3,734,817**	**3,676,731**	**3,646,982**	**3,734,817**
TOTAL ASSETS		**3,719,323**	**4,196,738**	**4,071,267**	**3,881,883**	**4,196,738**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		225,762	10,925	(4,396)	225,762	10,925
Consumer deposits		21,967	21,888	(21,967)	22,259	21,888
Trade and other payables		493,990	306,519	(283,651)	476,496	306,519
Provisions		79,761	44,192	(44,192)	82,170	44,192
Total current liabilities		**821,479**	**383,525**	**(354,206)**	**806,687**	**383,525**
Non current liabilities						
Borrowing		39,690	282,616	293,606	33,553	282,616
Provisions		16,744	24,357	24,357	16,744	24,357
Total non current liabilities		**56,434**	**306,973**	**317,963**	**50,297**	**306,973**
TOTAL LIABILITIES		**877,912**	**690,497**	**(36,243)**	**856,983**	**690,497**
NET ASSETS	2	**2,841,411**	**3,506,241**	**4,107,511**	**3,024,899**	**3,506,241**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2,841,411	3,506,241	3,051,292	3,024,899	3,329,918
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**2,841,411**	**3,506,241**	**3,051,292**	**3,024,899**	**3,329,918**

References

1. Material variances to be explained in Table SC1

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

check balance	-3	-	###########	-2	176,323,036

DC21 Ugu - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		–	–	–	–	–	–	–		–
Other revenue		–	–	–	–	–	–	–		–
Transfers and Subsidies - Operational		–	–	–	–	–	–	–		–
Transfers and Subsidies - Capital		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		718,400	(992,791)	(1,002,304)	(101,017)	(1,081,205)	(1,002,304)	78,901	-8%	(992,791)
Finance charges		–	(13,892)	13,892	–	–	(13,892)	(13,892)	100%	(13,892)
Transfers and Grants		–	21,650	8,000	–	–	8,000	8,000	100%	21,650
NET CASH FROM/(USED) OPERATING ACTIVITIES		**718,400**	**(985,032)**	**(980,412)**	**(101,017)**	**(1,081,205)**	**(1,008,196)**	**73,009**	**-7%**	**(985,032)**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	(335,456)	–	1	292,032	399,023	106,991	27%	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(335,456)**	**–**	**1**	**292,032**	**399,023**	**106,991**	**27%**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	(6,148)	–	–	(6,148)	(6,148)	100%	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**(6,148)**	**–**	**–**	**(6,148)**	**(6,148)**	**100%**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**718,400**	**(1,320,488)**	**(986,560)**	**(101,017)**	**(789,173)**	**(615,321)**			**(985,032)**
Cash/cash equivalents at beginning:		248,513	79,481	31,728		248,513	31,728			248,513
Cash/cash equivalents at month/year end:		966,914	(1,241,007)	(954,832)		(540,659)	(583,593)			(736,519)

References

1. Material variances to be explained in Table SC1

DC21 Ugu - Supporting Table SC1 Material variance explanations - M12 June

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	Service charges - water revenue	(12 598)		
	Service charges - sanitation revenue	(292)		
	Rental of facilities and equipment	(2 437)	The billing of rental income for BTS service providers is raised in	
	Interest earned - external investments	(812)	Increase in investments during this period , resulting in increse on	
	Interest earned - outstanding debtors	19 201	The book debt is still on the continuous increase ad the collections	
	Transfers recognised - operational	(355)	Second trench of MIG and WSIG is received in the second quarter	
	Other revenue	4 841	The high variance is due to the insurance commission that was	
2	**Expenditure By Type**			
	Employee related costs	62 498	The huge variance is as a result of the municipality's Back pay of	
	Depreciation & asset impairment	(49 662)	The municipality is implementing the cost containment measure as	
	Inventory consumed	12 678	The budget amount is more than the actual because, the remaining	
	Contracted services	133 230	The variance relates to expenditure on VIP toilets which is funded	
	Transfers and grants	2 062		
	Other expenditure	79 558	This is owing to the increased electricity bill which was is not	
3	**Capital Expenditure**			
	Water	9 421	100% Expenditure on Gants	
	Waste Water	(14 364)	100% Expenditure on Gants	
	Finance and Admin	1 837	Expediting expenditure for Oslo Beach Building	
4	**Financial Position**			
5	**Cash Flow**			
	Service charges			
	Other revenue			
	Government - operating			
	Government - capital			
	Interest			
	Capital assets	73 739		
6	**Measureable performance**			
7	**Municipal Entities**			

References

1. Revenue for each source, vote and standard classification
2. Expenditure for each type, vote and standard classification
3. Capital expenditure for each vote and standard classification
4. Explain any material variances between the annual budget and the expected financial position based on current trends
5. Cash receipts by source and cash payments by type where not explained under revenue and expenditure
6. For Sept, Dec, Mar and Jun statements explain any material variances in achievement of measurable performance objectives

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June

Description of financial indicator	Basis of calculation	Ref	2021/22	Budget Year 2022/23			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.5%	24.6%	25.3%	0.5%	1.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		26.7%	17.1%	0.2%	24.3%	18.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	25.9%	120.4%	-111.4%	29.1%	120.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		3.7%	18.1%	-31.4%	-7.9%	18.1%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		16.3%	30.7%	21.5%	22.7%	30.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		38.8%	33.6%	32.9%	37.6%	33.6%
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		23.2%	26.8%	25.7%	0.5%	2.1%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

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

2. Material variances to be explained.

Calculations					
Borrowing	39,690	282,616	293,606	33,553	
Total Assets	3,719,323	4,196,738	4,071,267	3,881,883	4,196,738
Employee related costs	413,723	414,993	416,893	479,391	414,993
Repairs & Maintenance					
Interest (finance charges)	22,668	13,892	8,496	6,776	13,892
Principal paid			6,148		
Depreciation	224,726	317,000	317,000		11,758
Operating expenditure	1,498,975	1,343,805	1,285,970	1,457,835	1,343,805
Total Capital Expenditure	220,541	314,988	399,023	402,601	314,988
Borrowed funding for capital					
Debt	759,441	600,060	5,559	735,810	600,060
Equity	2,841,411	3,506,241	3,051,292	3,024,899	3,329,918
Reserves					
Borrowing	39,690	282,616	293,606	33,553	282,616
Current assets	212,537	461,922	394,536	234,900	461,922

Current liabilities		821,479	383,525	(354,206)	806,687	383,525
Monetary assets		30,541	69,285	111,355	(63,642)	69,285
Total Revenue (excluding capital transfers and contributions)		1,067,291	1,234,623	1,265,906	1,273,454	1,234,623
Transfers and subsidies		533,159	655,132	738,707	738,352	655,132
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		348,809	285,505	367,870	367,870	285,505
Debt service payments				(6,148)		(13,892)
Outstanding debtors (receivables)		174,142	379,485	272,594	288,679	379,485
Annual services revenue		470,141	521,380	458,903	446,012	
Cash + investments	Including LT investments	30,541	69,285	111,355	(63,642)	69,285
Fixed operational expend. (monthly)						
Longstanding debtors outstanding		5,222	2,272	2,272	6,745	2,272
Longstanding debtors recovered						
Attorney collections						

DC21 Ugu - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2022/23											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	38,983	28,670	31,434	25,782	25,830	25,494	126,062	684,625	986,879	887,792	–	–
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	8,113	4,734	4,325	3,865	3,754	3,423	18,937	96,348	143,498	126,327	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	(2)	2,029	2,027	2,027	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(2,672)	(1,279)	(700)	(786)	(885)	(457)	551	3,946	(2,282)	2,369	–	–
Total By Income Source	**2000**	**44,424**	**32,124**	**35,059**	**28,861**	**28,698**	**28,460**	**145,548**	**786,948**	**1,130,122**	**1,018,515**	**–**	**–**
2021/22 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,656	1,741	1,421	1,071	1,574	908	3,263	3,906	16,541	10,723	–	–
Commercial	2300	10,629	6,170	6,558	4,290	4,252	4,283	21,819	103,998	161,999	138,642	–	–
Households	2400	31,160	24,256	27,085	23,544	22,892	23,303	120,611	678,953	951,805	869,303	–	–
Other	2500	(22)	(43)	(5)	(43)	(21)	(34)	(145)	91	(222)	(152)	–	–
Total By Customer Group	**2600**	**44,424**	**32,124**	**35,059**	**28,861**	**28,698**	**28,460**	**145,548**	**786,948**	**1,130,122**	**1,018,515**	**–**	**–**

<u>Notes</u>

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 - M12 June

Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	**–**	–
Bulk Water	0200	11,776	17,424	–	–	–	–	(2,625)	182,000	**208,575**	208,575
PAYE deductions	0300	–	–	–	–	–	–	–	–	**–**	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	**–**	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	**–**	–
Loan repayments	0600	532	88	–	–	–	–	–	–	**620**	620
Trade Creditors	0700	93,841	32,467	30,635	11,406	907	844	39,856	25,338	**235,295**	235,295
Auditor General	0800	1,103	–	–	–	21	–	–	–	**1,124**	1,124
Other	0900	10,864	935	976	457	16	1,584	50,420	–	**65,252**	65,252
Total By Customer Type	**1000**	**118,115**	**50,914**	**31,611**	**11,863**	**945**	**2,428**	**87,651**	**207,338**	**510,866**	510,866

Notes

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

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
FNB Investment										1,500		(1,500)		–
First National Bank										509		(368)		141
NEDBank										10,000		(10,000)		–
Investec										–				–
ABSA Bank CALL MIG										13		(13)		0
MIG CALL Stardard Bank										48		(38)		10
STD Investment										65,000		(65,000)		–
ABSA Bank CALL										1				1
Jazz												3,880		3,880
ABSA														
Standard Bank call account														
														–
														–
														–
														–
														–
Municipality sub-total										77,070		(73,039)	–	4,031
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									77,070		(73,039)	–	4,031

References

2. List investments in expiry date order

3. If 'variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as negative

DC21 Ugu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**12,519**	**655,132**	**735,367**	**–**	**593,263**	**735,367**	**(44,000)**	**-6.0%**	**655,132**
EPWP Incentive	–	4,468	3,319	3,319	–	3,319	3,319	–		3,319
Finance Management	–	1,800	1,950	5,950	–	1,950	5,950			1,950
Local Government Equitable Share	–	–	585,146	585,146	–	585,146	585,146			585,146
Municipal Drought Relief	–	745	–	2,000	–	–	2,000			–
Municipal Infrastructure Grant	–	–	61,869	92,104	–	–	92,104			61,869
Rural Road Asset Management Systems Grant	–	5,506	2,848	2,848	–	2,848	2,848	–		2,848
Water Services Operating Subsidy	–	–	–	44,000	–	–	44,000	(44,000)	-100.0%	–
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		**(6,180)**	**–**	**7,340**	**–**	**(6,500)**	**7,340**	**(13,840)**	**-188.6%**	**–**
								–		
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant desc	–	(1,480)	–	2,500	–	(6,500)	2,500	(9,000)	-360.0%	–
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Recei	–	(4,700)	–	4,840	–	–	4,840	(4,840)	-100.0%	–
	–							–		
								–		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
[insert description]								–		
								–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
[insert description]								–		
	–									
	–									
	–									
								–		
Total Operating Transfers and Grants	5	**6,339**	**655,132**	**742,707**	**–**	**586,763**	**742,707**	**(57,840)**	**-7.8%**	**655,132**
Capital Transfers and Grants										
National Government:		254,175	285,505	361,270	–	497,374	361,270	–		285,505
	–							–		
	–									
Municipal Infrastructure Grant (MIG)	–	191,399	215,505	185,270	–	277,374	185,270			215,505
Regional Bulk Infrastructure	–	12,776	–	–	–	–	–			–
Water Services Infrastructure Grant	–	50,000	70,000	176,000	–	220,000	176,000			70,000
Water Services Infrastructure Grant	–	–	–	–	–	–	–	–		–
	–							–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		**15,385**	**–**	**2,600**	**–**	**2,600**	**2,600**	**–**		**–**
[insert description]								–		
KwaZulu-Natal_Capacity Building and Other_Capacity Building and C	–	**15,385**	**–**	**2,600**	**–**	**–**	**2,600**			**–**
KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS	–	**–**	**–**	**–**	**–**	**2,600**	**–**			**–**
								–		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
[insert description]								–		
								–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	**269,560**	**285,505**	**363,870**	**–**	**499,974**	**363,870**	**–**		**285,505**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	275,899	940,637	1,106,577	–	1,086,737	1,106,577	(57,840)	-5.2%	940,637

References

1. Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation

2. Grant expenditure must be separately listed for each grant received

3. Replacement of RSC levies

4. Housing subsidies for housing where ownership transferred

5. Total recurrent/capital grants and subsidies must reconcile to the 'Financial Performance' Statement

DC21 Ugu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		202,169	69,986	146,221	(229,189)	30,249	146,221	(115,972)	-79.3%	69,986
Expanded Public Works Programme Integrated Grant	–	4,468	3,319	3,319	375	2,357	3,319	(962)	-29.0%	3,319
Local Government Financial Management Grant	–	1,800	1,950	1,950	181	1,194	1,950	(756)	-38.8%	1,950
Municipal Disaster Recovery Grant	–	–	–	2,000	19	2,000	2,000	–		–
Municipal Disaster Relief Grant	–	745	–	–	–	–	–	–		–
Municipal Infrastructure Grant	–	191,399	61,869	92,104	(230,670)	21,850	92,104	(70,254)	-76.3%	61,869
Rural Road Asset Management Systems Grant	–	3,757	2,848	2,848	906	2,848	2,848	(0)	0.0%	2,848
Water Services Infrastructure Grant	–	–	–	44,000	–	–	44,000	(44,000)	-100.0%	–
Provincial Government:		5,100	–	7,340	319	2,429	7,340	(4,911)	-66.9%	–
								–		
KwaZulu-Natal	–	5,100	–	7,340	319	2,429	7,340	(4,911)	-66.9%	–
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)	(8,000)	–	–	(8,000)	8,000	-100.0%	(21,650)
Transferred to Revenue/Capital Expenditure	–	–	(21,650)	(8,000)	–	–	(8,000)	8,000	-100.0%	(21,650)
[insert description]								–		
Total operating expenditure of Transfers and Grants:		207,269	48,335	145,561	(228,870)	32,678	145,561	(112,883)	-77.6%	48,335
Capital expenditure of Transfers and Grants										
National Government:		62,776	285,505	361,270	99,405	220,000	361,270	(141,270)	-39.1%	285,505
Municipal Infrastructure Grant	–	–	215,505	185,270	–	–	185,270	(185,270)	-100.0%	215,505
Regional Bulk Infrastructure Grant	–	12,776	–	–	–	–	–	–		–
Water Services Infrastructure Grant	–	50,000	70,000	176,000	99,405	220,000	176,000	44,000	25.0%	70,000
								–		
								–		
Other capital transfers [insert description]								–		
Provincial Government:		15,310	–	6,600	2,831	11,138	6,600	4,538	68.8%	–
KwaZulu-Natal	–	15,310	–	6,600	2,831	11,138	6,600	4,538	68.8%	–
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
National Departmental Agencies-Immigrants Selection Board-Trans	–		–	–	–		–	–		–
								–		
Total capital expenditure of Transfers and Grants		78,086	285,505	367,870	102,236	231,138	367,870	(136,732)	-37.2%	285,505
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		285,355	333,841	513,431	(126,634)	263,816	513,431	(249,615)	-48.6%	333,841

References

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7,432	8,567	8,817	694	8,796	8,817	(21)	0%	8,567
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	396	396	–	–	396	(396)	-100%	396
Cellphone Allowance		–	707	707	–	–	707	(707)	-100%	707
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		2,377	2,088	2,088	247	2,961	2,088	874	42%	2,088
Sub Total - Councillors		**9,809**	**11,758**	**12,008**	**941**	**11,758**	**12,008**	**(251)**	**-2%**	**11,758**
% increase	4		**19.9%**	**22.4%**						**19.9%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		211	4,916	4,916	–	–	4,916	(4,916)	-100%	4,916
Pension and UIF Contributions		46	–	–	–	–	–	–		–
Medical Aid Contributions		16	62	62	–	–	62	(62)	-100%	62
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		397	1,632	1,632	31	229	1,632	(1,403)	-86%	1,632
Cellphone Allowance		4	141	141	–	–	141	(141)	-100%	141
Housing Allowances		1	470	470	–	–	470	(470)	-100%	470
Other benefits and allowances		3	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	331	–	331	#DIV/0!	–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**678**	**7,222**	**7,222**	**31**	**560**	**7,222**	**(6,662)**	**-92%**	**7,222**
% increase	4		**964.6%**	**964.6%**						**964.6%**
Other Municipal Staff										
Basic Salaries and Wages		250,361	218,068	219,968	24,311	293,258	219,968	73,290	33%	218,068
Pension and UIF Contributions		42,337	41,247	41,247	4,359	49,601	41,247	8,354	20%	41,247
Medical Aid Contributions		16,807	19,402	19,402	1,772	19,552	19,402	150	1%	19,402
Overtime		51,459	26,255	26,255	1,780	44,946	26,255	18,691	71%	26,255
Performance Bonus		19,408	76,713	76,713	(27)	20,174	76,713	(56,539)	-74%	76,713
Motor Vehicle Allowance		9,670	8,234	8,234	692	9,973	8,234	1,739	21%	8,234
Cellphone Allowance		2,723	2,902	2,902	256	2,925	2,902	22	1%	2,902
Housing Allowances		1,618	1,676	1,676	122	1,550	1,676	(126)	-7%	1,676
Other benefits and allowances		12,189	9,068	9,068	1,134	26,519	9,068	17,451	192%	9,068
Payments in lieu of leave		4,225	1,917	1,917	1,782	6,350	1,917	4,434	231%	1,917
Long service awards		(1,996)	2,288	2,288	292	3,982	2,288	1,694	74%	2,288
Post-retirement benefit obligations	2	4,244	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**413,045**	**407,772**	**409,672**	**36,471**	**478,832**	**409,672**	**69,160**	**17%**	**407,772**
% increase	4		**-1.3%**	**-0.8%**						**-1.3%**
Total Parent Municipality		**423,532**	**426,752**	**428,902**	**37,443**	**491,149**	**428,902**	**62,247**	**15%**	**426,752**
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Sub Total - Board Members of Entities	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		

Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		423,532	426,752	428,902	37,443	491,149	428,902	62,247	15%	426,752
% increase	4		0.8%	1.3%						0.8%
TOTAL MANAGERS AND STAFF		413,723	414,993	416,893	36,502	479,391	416,893	62,498	15%	414,993

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 - M12 June

Description	Ref	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Cash Receipts By Source																
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–		
Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–	–	–	–		
Service charges - water revenue		(7,791)	(7,190)	(7,132)	(7,814)	(6,993)	(6,487)	(8,584)	(7,303)	(8,218)	(6,491)	(7,913)	470,344	388,428		
Service charges - sanitation revenue		(6,524)	(6,785)	(6,830)	(7,037)	(7,077)	(6,317)	(6,398)	(7,261)	(7,170)	(6,501)	(7,713)	209,245	133,631		
Service charges - refuse		–	–	–	–	–	–	–	–	–	–	–	673,100	673,100		
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 - Operational		–	–	–	–	–	–	–	–	–	–	–	–	–		
Other revenue		13,144	394	1,993	453	549	1,012	17	249	289	206	592	(18,898)	–		
Cash Receipts by Source		**(1,170)**	**(13,580)**	**(11,969)**	**(14,399)**	**(13,522)**	**(11,792)**	**(14,965)**	**(14,315)**	**(15,100)**	**(12,786)**	**(15,033)**	**1,333,790**	**1,195,159**	**–**	**–**
Other Cash Flows by Source													–			
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 Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–	–		–	–	–	–		
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–		
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–		
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–		
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	79	79		
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–		
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–		
Total Cash Receipts by Source		**(1,170)**	**(13,580)**	**(11,969)**	**(14,399)**	**(13,522)**	**(11,792)**	**(14,965)**	**(14,315)**	**(15,100)**	**(12,786)**	**(15,033)**	**1,333,869**	**1,195,238**	**–**	**–**
Cash Payments by Type													–			
Employee related costs		(15)	–	1	(2)	–	77	(77)	0	–	–	–	426,768	426,752		
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–	–	–	–		
Interest paid		–	–	–	–	–	–	–	–	–	–	–	13,892	13,892		
Bulk purchases - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–		
Acquisitions - water & other inventory		–	–	–	–	–	–	–	–	–	–	–	13,492	13,492		
Contracted services		–	–	–	–	–	–	–	–	–	–	–	187,756	187,756		
Grants and subsidies paid - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–		
Grants and subsidies paid - other		–	–	–	–	–	–	–	–	–	–	–	(21,650)	(21,650)		
General expenses		(119,816)	(72,423)	(66,176)	(71,914)	(108,551)	(122,392)	(46,796)	(41,802)	(79,508)	(92,477)	(161,085)	1,203,648	220,709		
Cash Payments by Type		**(119,831)**	**(72,423)**	**(66,175)**	**(71,916)**	**(108,551)**	**(122,315)**	**(46,872)**	**(41,802)**	**(79,508)**	**(92,477)**	**(161,085)**	**1,823,905**	**840,951**	**–**	**–**
Other Cash Flows/Payments by Type																
Capital assets		(18,482)	(21,194)	(27,505)	–	(68,898)	(65,885)	(26,164)	(6,214)	(16,002)	(13,285)	(28,405)	627,488	335,456		
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–		
Other Cash Flows/Payments		2,866	7,584	(15,561)	349	2,196	310	(10,811)	577	448	434	13,555	(6,027)	(4,082)		
Total Cash Payments by Type		**(135,446)**	**(86,033)**	**(109,242)**	**(71,567)**	**(175,253)**	**(187,890)**	**(83,847)**	**(47,439)**	**(95,062)**	**(105,327)**	**(175,934)**	**2,445,366**	**1,172,325**	**–**	**–**
NET INCREASE/(DECREASE) IN CASH HELD		**134,276**	**72,453**	**97,273**	**57,168**	**161,732**	**176,098**	**68,883**	**33,124**	**79,962**	**92,541**	**160,901**	**(1,111,497)**	**22,913**	**–**	**–**
Cash/cash equivalents at the month/year beginning:			134,276	206,729	304,002	361,170	522,902	699,000	767,882	801,006	880,968	973,509	1,134,410	–	22,913	22,913
Cash/cash equivalents at the month/year end:		134,276	206,729	304,002	361,170	522,902	699,000	767,882	801,006	880,968	973,509	1,134,410	22,913	22,913	22,913	22,913

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 - M12 June

Month R thousands	2021/22 Audited Outcome	Budget Year 2022/23 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	682,171	26,249	33,252	1,867	1,867	33,252	31,385	94.4%	1%
August	682,171	26,249	33,252	19,010	20,876	66,504	45,627	68.6%	7%
September	682,171	26,249	33,252	15,696	36,573	99,756	63,183	63.3%	12%
October	682,171	26,249	33,252	16,492	53,065	133,008	79,943	60.1%	17%
November	682,171	26,249	33,252	29,491	82,555	166,259	83,704	50.3%	26%
December	682,171	26,249	33,252	27,560	110,115	199,511	89,396	44.8%	35%
January	682,171	26,249	33,252	21,376	131,491	232,763	101,272	43.5%	42%
February	682,171	26,249	33,252	10,689	142,181	266,015	123,834	46.6%	45%
March	682,171	26,249	33,252	18,184	160,365	299,267	138,902	46.4%	51%
April	682,171	26,249	33,252	33,374	193,739	332,519	138,780	41.7%	0
May	682,171	26,249	33,252	91,743	285,482	365,771	80,289	22.0%	0
June	682,171	26,249	33,252	120,944	406,426	399,023	(7,403)	-1.9%	0
Total Capital expenditure	**8,186,053**	**314,988**	**399,023**	**406,426**					

DC21 Ugu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		204,469	188,505	147,143	24,052	137,879	160,009	22,130	13.8%	188,505
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	62,671	11,694	50,120	61,467	11,347	18.5%	88,767
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		(121,779)	–	–	–	–	–	–		–
Reservoirs		1,000	–	–	–	–	–	–		–
Pump Stations		2,250	–	–	–	–	–	–		–
Water Treatment Works		46,134	64,267	34,301	627	16,174	24,350	8,177	33.6%	64,267
Bulk Mains		56,194	3,500	2,700	3,215	3,215	3,939	724	18.4%	3,500
Distribution		42,220	21,000	25,670	7,851	30,732	33,177	2,446	7.4%	21,000
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		174,160	99,738	84,472	12,359	87,759	98,542	10,783	10.9%	99,738
Pump Station		12,705	14,000	623	–	623	623	–		14,000
Reticulation		14,141	3,000	800	1,355	1,355	800	(555)	-69.3%	3,000
Waste Water Treatment Works		147,175	82,738	83,049	11,004	85,781	97,119	11,338	11.7%	82,738
Outfall Sewers		140	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		4,290	–	–	–	–	–	–		–

Data Centres	4,290	–	–	–	–	–	–		–
Core Layers	–	–	–	–	–	–	–		–
Distribution Layers	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	**28,729**	**13,283**	**13,283**	**2,734**	**21,169**	**13,283**	**(7,887)**	**-59.4%**	**13,283**
Operational Buildings	28,585	13,283	13,283	2,734	21,169	13,283	(7,887)	-59.4%	13,283
Municipal Offices	28,585	13,283	13,283	2,734	21,169	13,283	(7,887)	-59.4%	13,283
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	144	–	–	–	–	–	–		–
Staff Housing	144	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	**9,838**	–	**122**	–	–	**122**	**122**	100.0%	–
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	9,838	–	122	–	–	122	122	**100.0%**	–

Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		9,838	–	122	–	–	122	122	100.0%	–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**4,477**	**1,700**	**1,700**	**–**	**177**	**1,700**	**1,523**	89.6%	**1,700**
Computer Equipment		4,477	1,700	1,700	–	177	1,700	1,523	89.6%	1,700
Furniture and Office Equipment		**3,518**	**–**	**–**	**423**	**423**	**–**	**(423)**	#DIV/0!	**–**
Furniture and Office Equipment		3,518	–	–	423	423	–	(423)	#DIV/0!	–
Machinery and Equipment		**15,368**	**1,500**	**1,500**	**667**	**6,642**	**1,500**	**(5,142)**	-342.8%	**1,500**
Machinery and Equipment		15,368	1,500	1,500	667	6,642	1,500	(5,142)	-342.8%	1,500
Transport Assets		**100,890**	**10,000**	**15,500**	**1,696**	**5,494**	**15,500**	**10,006**	64.6%	**10,000**
Transport Assets		100,890	10,000	15,500	1,696	5,494	15,500	10,006	64.6%	10,000
Land		**(36,315)**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		(36,315)	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	**330,973**	**214,988**	**179,248**	**29,572**	**171,785**	**192,114**	**20,329**	10.6%	**214,988**

References

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

check balance	7,965,511,619	-	-	-	-	-			-

DC21 Ugu - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		7,211,051	–	–	–	9,051	–	(9,051)	#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	–	–	–	–	–	–		–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		(13,868)	–	–	–	–	–	–		–
Distribution Points		20,859	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		7,204,060	–	–	–	9,051	–	(9,051)	#DIV/0!	–
Pump Station		5,946,526	–	–	–	–	–	–		–
Reticulation		(63,927)	–	–	–	9,051	–	(9,051)	#DIV/0!	–
Waste Water Treatment Works		1,321,461	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–

Capital Spares	–	–	–	–	–	–	–		–
Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	**6,355**	–	–	–	–	–	–		–
Operational Buildings	6,355	–	–	–	–	–	–		–
Municipal Offices	6,355	–	–	–	–	–	–		–
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	**10,959**	–	–	–	–	–	–		–
Servitudes	2,659	–	–	–	–	–	–		–
Licences and Rights	8,300	–	–	–	–	–	–		–
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	8,300	–	–	–	–	–	–		–
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–

Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		142,172	–	–	–	(3,825)	–	3,825	#DIV/0!	–
Furniture and Office Equipment		142,172	–	–	–	(3,825)	–	3,825	#DIV/0!	–
Machinery and Equipment		17,519	–	–	–	–	–	–		–
Machinery and Equipment		17,519	–	–	–	–	–	–		–
Transport Assets		5,549	–	–	–	–	–	–		–
Transport Assets		5,549	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	**7,393,605**	–	–	–	**5,226**	–	**(5,226)**	**#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 t

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

DC21 Ugu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

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		**89,037**	**31,470**	**20,692**	**12,887**	**53,411**	**19,978**	(33,432)	**-167.3%**	**31,470**
Roads Infrastructure		2,781	7,250	4,936	166	4,980	4,542	(438)	-9.7%	7,250
Roads		1,882	6,250	4,936	166	4,980	4,542	(438)	-9.7%	6,250
Road Structures		900	1,000	–	–	–	–	–		1,000
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		502	2,150	1,900	265	1,157	1,900	743	39.1%	2,150
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		502	2,150	1,900	265	1,157	1,900	743	39.1%	2,150
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		83,070	19,370	11,257	12,456	45,843	10,937	(34,906)	-319.2%	19,370
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		78	–	–	–	–	–	–		–
Reservoirs		564	2,400	482	419	2,633	482	(2,150)	-445.6%	2,400
Pump Stations		532	2,800	1,750	682	1,401	1,750	349	20.0%	2,800
Water Treatment Works		65,882	300	150	8,822	31,041	150	(30,891)	-20594.0%	300
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		10,835	11,870	8,606	2,311	9,873	8,286	(1,587)	-19.1%	11,870
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		5,179	2,000	268	223	896	268	(628)	-234.2%	2,000
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		2,283	2,700	2,600	–	1,431	2,600	1,169	45.0%	2,700
Pump Station		78	200	100	–	–	100	100	100.0%	200
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		2,205	2,500	2,500	–	1,431	2,500	1,069	42.8%	2,500
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	–	–	–	–	0	–	(0)	#DIV/0!	–
Data Centres	–	–	–	–	–	–	–		–
Core Layers	–	–	–	–	0	–	(0)	#DIV/0!	–
Distribution Layers	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	**951**	–	–	–	–	–	–		–
Revenue Generating	951	–	–	–	–	–	–		–
Improved Property	951	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	**5,179**	**2,500**	**2,400**	**348**	**975**	**2,400**	**1,425**	**59.4%**	**2,500**
Operational Buildings	5,179	2,500	2,400	348	975	2,400	1,425	59.4%	2,500
Municipal Offices	5,179	2,500	2,400	348	975	2,400	1,425	59.4%	2,500
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–

Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		**850**	**764**	**876**	**149**	**727**	**876**	**149**	17.1%	**764**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		850	764	876	149	727	876	149	**17.1%**	764
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		850	764	876	149	727	876	149	17.1%	764
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		**854**	**1,000**	**2,250**	**99**	**1,189**	**2,250**	**1,061**	47.2%	**1,000**
Machinery and Equipment		854	1,000	2,250	99	1,189	2,250	1,061	47.2%	1,000
Transport Assets		**12,831**	–	–	**3,033**	**18,143**	–	**(18,143)**	#DIV/0!	–
Transport Assets		12,831	–	–	3,033	18,143	–	(18,143)	#DIV/0!	–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	**109,703**	**35,734**	**26,218**	**16,515**	**74,444**	**25,504**	**(48,940)**	**-191.9%**	**35,734**

DC21 Ugu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**200,461**	**167,930**	**167,930**	**17,269**	**256,259**	**167,930**	(88,330)	**-52.6%**	**167,930**
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	137,353	17,269	256,259	137,353	(118,906)	-86.6%	137,353
Dams and Weirs		–	2,931	2,931	–	–	2,931	2,931	100.0%	2,931
Boreholes		–	586	586	–	–	586	586	100.0%	586
Reservoirs		–	8,793	8,793	–	–	8,793	8,793	100.0%	8,793
Pump Stations		–	10,552	10,552	–	–	10,552	10,552	100.0%	10,552
Water Treatment Works		–	15,241	15,241	–	–	15,241	15,241	100.0%	15,241
Bulk Mains		–	4,690	4,690	–	–	4,690	4,690	100.0%	4,690
Distribution		200,461	85,767	85,767	17,269	256,259	85,767	(170,492)	-198.8%	85,767
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	8,793	8,793	–	–	8,793	8,793	100.0%	8,793
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	30,577	30,577	–	–	30,577	30,577	100.0%	30,577
Pump Station		–	13,528	13,528	–	–	13,528	13,528	100.0%	13,528
Reticulation		–	5,325	5,325	–	–	5,325	5,325	100.0%	5,325
Waste Water Treatment Works		–	11,724	11,724	–	–	11,724	11,724	100.0%	11,724
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–

Piers	–	–	–	–	–	–	–		–
Revetments	–	–	–	–	–	–	–		–
Promenades	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres	–	–	–	–	–	–	–		–
Core Layers	–	–	–	–	–	–	–		–
Distribution Layers	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Community Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	**696**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Revenue Generating	696	–	–	–	–	–	–		–
Improved Property	696	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	**17,950**	**69,332**	**69,332**	**1,037**	**11,079**	**69,332**	**58,253**	**84.0%**	**69,332**
Operational Buildings	17,950	69,332	69,332	1,037	11,079	69,332	58,253	**84.0%**	69,332
Municipal Offices	17,950	69,332	69,332	1,037	11,079	69,332	58,253	84.0%	69,332
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–

Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		**1,279**	**2,663**	**2,663**	**–**	**–**	**2,663**	**2,663**	100.0%	**2,663**
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		1,279	2,663	2,663	–	–	2,663	2,663	**100.0%**	2,663
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		1,279	2,663	2,663	–	–	2,663	2,663	100.0%	2,663
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**–**	**4,000**	**4,000**	**–**	**–**	**4,000**	**4,000**	100.0%	**4,000**
Computer Equipment		–	4,000	4,000	–	–	4,000	4,000	100.0%	4,000
Furniture and Office Equipment		**–**	**69,000**	**69,000**	**–**	**–**	**69,000**	**69,000**	100.0%	**69,000**
Furniture and Office Equipment		–	69,000	69,000	–	–	69,000	69,000	100.0%	69,000
Machinery and Equipment		**–**	**76**	**76**	**–**	**–**	**76**	**76**	100.0%	**76**
Machinery and Equipment		–	76	76	–	–	76	76	100.0%	76
Transport Assets		**–**	**4,000**	**4,000**	**–**	**–**	**4,000**	**4,000**	100.0%	**4,000**
Transport Assets		–	4,000	4,000	–	–	4,000	4,000	100.0%	4,000
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Depreciation	1	**220,386**	**317,000**	**317,000**	**18,306**	**267,338**	**317,000**	**49,662**	15.7%	**317,000**

DC21_BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/04/2023 to 30/06/2023

NAME OF MUNICIPALITY: UGU DM- DC21

Date	Payee	Amount in R'000	Description and Purpose	Authorised by (name)
1. Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 26 (4) when a municipality has failed to approve a budget by 30 June;				
	N/A			
2. Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);				
	N/A			
3. Section 11(d) -Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4);				
	N/A			
4. Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including (i) money collected by the municipality on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the municipality for that person or organ of state;				
5. Section 11(f) - Refund money incorrectly paid into a bank account;				
	Various Customers	2 000.00	Payments made in error to the Municipality account- refunded	
6. Section 11(g) - Refund guarantees, sureties and security deposits;				
	N/A			
7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;				
	Banks	180 000 000.00	Investments	
8. Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;				
	N/A			
9. Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.				
	N/A			

DISTRIBUTION	
1. Did the Accounting Officer table in Council a consolidated report of all withdrawals within 30 days after the end of the quarter;	YES / NO
2. Date the consolidated report was tabled; and	DATE : 27 / 07 /2023
3. Was the copy of the consolidated report of all withdrawals submitted to the Auditor General	YES / NO

CHIEF FINANCIAL OFFICER

MUNICIPAL MANAGER

Instructions for completing this report:

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

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

Withdrawals that must be reported each quarter:

Distribution:

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

10/01/2023

Ugu District Municipality

Quality Certificate

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

(name of municipality),hereby certify that-

(mark as appropriate)

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

for the month of **June** 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name Vela O. Mazibuko

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature

Date 10/07/2023.