UGU DISTRICT MUNICIPALITY

MID-YEAR AND PERFORMANCE ASSESSMENT AS AT 31 DECEMBER 2021

Prepared By: Budget and Treasury Office

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EXECUTIVE SUMMARY

1.1. BACKGROUND

In terms Section 72 of the municipal finance management act No. 56 of 2003 (MFMA) requires that the accounting officer of a municipality must by 25 January each year assess the performance of the municipality during the first half of the financial year.

The Draft Budget 2021/22 was noted by Council of Ugu District Municipality before the 31 March 2021 for public and stakeholder consultation. Few meetings were held in the municipal area and radio station for public consultation this was done due to COVIC 19 pandemic facing the country. The annual budget was then presented in virtual council meeting for council approval before 30 June 2021.

The 2021/22 budget was prepared in accordance with the National Treasury guidelines as outlined in Circular 107 and 108 as well as municipal budgeting and reporting regulations and considering the following: -

- The medium-term strategic planning of the municipality.
- MSCOA regulations.
- The role of Local Government in achieving the National outcomes.
- The State of the Nation Address by the President.
- The five Government Priorities.
- National Development Plan.
- National Budget Speech 2021.
- The Division of Revenue Allocations as per the Division of Revenue Act (DORA)
- Provincial Gazette.

1.2. CHALLENGES IN THE IMPLEMENTATION OF 2021/22 BUDGET

The following challenges have been experienced since the adoption of the budget for implementation:-

- Under collection of revenue billed.
- Collection of long outstanding debtors.
- Water challenges affecting Revenue collection.
- Annual Budget not funded as per PT's analysis.
- COVID 19 pandemic negatively affecting the revenue collection.
- SDBIP targets negatively affected by COVID.
- Transacting on votes that were erroneously not budgeted for.

1.3. INTERVENTIONS

- Strengthened the implementation of debt collection policy.
- Implementing the Funding Plan approved by PT.
- Make allocations for all the votes that were not budgeted for.
- Incentives given to customers for settling of accounts like interest written off

1.4. FINANCIAL PERFORMANCE OVERVIEW

Ugu District Municipality commenced the 2021/22 financial year with a positive bank balance of R79 480 703.

Grants are also cash backed and as at the end of December 2021, the municipality had a total of cash of R159 827 018.96 in its bank accounts, which includes cash in the main account and call investments deposits.

The cash coverage as at 31 December 2021 is 1.93 months, our cash at bank can cover the operations for approximately 02 months.

CONSOLIDATED BUDGET IMPLEMENTATION REPORTS IN TERMS OF S11; S52 AND S71 OF THE MFMA FOR THE PERIOD ENDED 31 DECEMBER 2021

1.5 MONTHLY BUDGET STATEMENT SUMMARY

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

Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total Revenue (excluding capital transfers and contributions)	1 100 652 462	1 203 405 570	-	247 850 198	663 931 161	601 702 770	62 228 391	10%	1 265 633 961
Total Expenditure	1 263 705 793	1 349 216 970	-	121 228 691	569 430 750	674 608 518	- 105 177 768	-16%	1 244 039 202
Surplus/(Deficit)	- 163 053 331	- 145 811 400	-	126 621 507	94 500 411	- 72 905 748	167 406 159	-230%	21 594 759
Total sources of capital funds	8 681 834 299	333 547 800	-	51 810 744	118 546 858	166 773 894	- 48 227 036	-29%	285 320 764

Table C1 above, reflects a surplus of (R94.5million) against the budgeted loss of (R72.9million) which resulted in a negative variance of R167.4 million. The reasons for the variance are explained under 5.1.1. below

Impact on Revenue

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

Impact on Expenditure

- There were savings of R57million on the Depreciation and asset impairment. The budget for depreciation and asset impairment will be considered for review during the mid-term adjustments budget as the municipality has consistently realised savings on this expenditure item for the first half of the current financial year.
- The municipality has also made saving on the following expenditure items. The savings is caused by the conservative spending due to the cash flow challenges;
  - Inventory consumed and bulk purchases = R10.3 million
  - Transfers and subsidies = R8.5 million
  - Other expenditure = R13.3 million

1.5.1. Revenue by source

The total revenue earned for the financial year to-date is R 663.9 million, compared with the target of R601.7 million which resulted in a positive variance of R62.2 million.

Reason for the variance

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

1.5.2. Operating Expenditure:

The total operational expenditure for the financial year to-date amounted to R569.4 million against the target of R674.6million which resulted in a negative variance of (R105.1 million).

Reason for the variance

- The positive variance is caused by the implementation of the cost saving measures which forms part of the Financial Turnaround Plan (FTP). The management is only approving new purchase orders based on the available cash in the bank.

This FTP is being closely monitored by the management and progress reports are submitted to the council committees a regular basis.

1.5.3. Capital Expenditure:

The capital expenditure for the financial year to-date amounted to R118.4 million against the target of R166.7 million which resulted in a negative variance of (R48.2 million).

Reason for the variance

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

1.6 STATEMENT OF FINANCIAL PERFORMANCE

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

Description	2020/21	Budget Year 2021/22							
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	440 979	501 878	–	52 774	214 631	250 939	(36 308)	-14%	465 569
Investment revenue	6 827	12 540	–	282	3 337	6 270	(2 933)	-47%	9 606
Transfers and subsidies	592 512	593 848	–	186 572	414 779	296 924	117 855	40%	711 703
Other own revenue	60 335	95 140	–	8 222	31 185	47 570	(16 385)	-34%	78 756
Total Revenue (excluding capital transfers and contributions)	**1 100 652**	**1 203 406**	–	**247 850**	**663 931**	**601 703**	**62 228**	**10%**	**1 265 634**
Employee costs	415 880	403 418	–	36 645	225 062	201 709	23 353	12%	426 771
Remuneration of Councillors	9 719	10 650	–	1 358	4 841	5 325	(484)	-9%	10 166
Depreciation & asset impairment	219 958	220 272	–	16 916	53 056	110 136	(57 080)	-52%	163 192
Finance charges	17 815	12 644	–	744	8 210	6 322	1 888	30%	14 532
Inventory consumed and bulk purchases	168 328	146 117	–	12 103	62 756	73 058	(10 302)	-14%	135 815
Transfers and subsidies	17 914	20 070	–	–	1 439	10 035	(8 596)	-86%	11 474
Other expenditure	414 093	536 047	–	53 463	214 066	268 023	(53 957)	-20%	482 090
Total Expenditure	**1 263 706**	**1 349 217**	–	**121 229**	**569 431**	**674 609**	**(105 178)**	**-16%**	**1 244 039**
Surplus/(Deficit)	**(163 053)**	**(145 811)**	–	**126 622**	**94 500**	**(72 906)**	**167 406**	**-230%**	**21 595**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	242 335	285 098	–	19 549	104 798	142 549	(37 751)	-26%	247 347
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	79 282	139 286	–	146 170	199 298	69 643	129 655	186%	268 941
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	79 282	139 286	–	146 170	199 298	69 643	129 655	186%	268 941
Capital expenditure & funds sources									
Capital expenditure	8 681 834	333 687	–	51 752	118 488	166 774	(48 286)	-29%	285 401
Capital transfers recognised	437 395	295 098	–	47 336	109 632	147 549	(37 917)	-26%	257 181
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	8 244 439	38 450	–	4 475	8 915	19 225	(10 310)	-54%	28 140
Total sources of capital funds	8 681 834	333 548	–	51 811	118 547	166 774	(48 227)	-29%	285 321
Financial position									
Total current assets	604 568	545 211	–		833 355				1 151 395
Total non current assets	3 639 292	3 483 571	–		3 909 216				5 941 299
Total current liabilities	805 858	375 664	–		774 602				993 739
Total non current liabilities	73 211	77 357	–		77 387				122 512
Community wealth/Equity	3 364 792	3 575 763	–		3 886 024				6 029 921
Cash flows									
Net cash from (used) operating	11 502	378 964	–	183 843	213 355	194 807	(18 548)	-10%	362 700
Net cash from (used) investing	6 356	(331 276)	–	(53 838)	(134 429)	(165 638)	(31 209)	19%	(331 276)
Net cash from (used) financing	(21 888)	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	(4 030)	127 548	–	159 733	607 407	109 029	(498 378)	-457%	1 564 602

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	83 176	60 267	46 167	47 133	47 359	43 103	236 612	1 174 584	1 738 400
Creditors Age Analysis									
Total Creditors	7 466	23 886	8 469	1 377	(68)	(235)	72 609	228 679	342 184

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.

1.7 FINANCIAL PERFORMANCE - REVENUE BY SOURCE

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

Description	Ref	2020/21	Budget Year 2021/22							
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		332 055	414 793	–	44 017	165 405	207 397	(41 992)	-20%	372 502
Service charges - sanitation revenue		108 922	87 084	–	8 758	49 225	43 542	5 683	13%	92 768
Service charges - refuse revenue		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Rental of facilities and equipment		2 504	3 500	–	2	1 202	1 750	(548)	-31%	2 952
Interest earned - external investments		6 827	12 540	–	282	3 337	6 270	(2 933)	-47%	9 606
Interest earned - outstanding debtors		43 572	–	–	3 956	22 325	–	22 325	100%	22 325
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		(4)	–	–	–	–	–	–		–
Licences and permits		23	–	–	–	–	–	–		–
Agency services		–	–	–	–	–	–	–		–
Transfers and subsidies		592 512	593 848	–	186 572	414 779	296 924	117 855	40%	711 703
Other revenue		12 900	91 640	–	4 254	7 658	45 820	(38 162)	-83%	53 479
Gains		1 339	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**1 100 652**	**1 203 406**	–	**247 850**	**663 931**	**601 703**	**62 228**	**10%**	**1 265 634**

1.7.1. 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.

1.7.1.1. Service Charges-Water

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

1.7.1.2. Service charges-sanitation

The actual revenue billed from Service charges - Sanitation amounted to R49.2 million which is slightly above the budget of R43.5 million.

1.7.1.3. Rental of facilities

Revenue from rental of facilities amounted to R1.2 million compared with the budget of R1.7 million. The Covid-19 lockdown has affected the revenue being realised from the rental of facilities, especially the bookings from our Ugu Sports and Leisure Centre.

1.7.1.4. Interest earned-external investments

Interest earned on external investments amounted to R3.3 million compared with the budget of R6.2 million, resulting in a negative variance of (R2.9 million). The municipality is currently experiencing cash flow challenges and does not have enough reserves to invest.

1.7.1.5. Interest earned-outstanding debtors

Interest earned on outstanding debtors amounts to R22.3 million compared with the budget of Zero, which resulted in a positive variance of 100%. The municipality had omitted to budget for the interest received from the old outstanding debtors accounts. This error will be corrected in the mid-term adjustments budget.

1.7.1.6. Transfers and subsidies

Transfers and subsides recognised operational amounted to R414.7 million compared with the year to-date budget of R296.9 million, resulting in a positive variance of R117.8 million. The 2nd trenches of the major grants, including the Equitable share and the MIG grant has been received in the second quarter of the current financial year. The Equitable share grant is allocated to income in full when received as it an unconditional grant.

1.7.1.7. 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 R7.6 million compared with the budget of R45.8 million, resulting in a negative variance of (R38.1 million). The covid-19 has a negative effect the economy of the district as some businesses have been closed down and the municipality has also been affected by the decline in the district economy.

1.7.2. Overall revenue YTD budget to date

The revenue received for the financial year to-date amounted to R663.9 million compared with the budget of R601.7 million resulting in a positive variance of R62.2 million. The reasons for the variance is explained under the respective line items above.

1.8 FINANCIAL PERFORMANCE - EXPENDITURE BY TYPE

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

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

Description	Ref	2020/21	Budget Year 2021/22							
R thousands		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		415 880	403 418	–	36 645	225 062	201 709	23 353	12%	426 771
Remuneration of councillors		9 719	10 650	–	1 358	4 841	5 325	(484)	-9%	10 166
Debt impairment		297	95 011	–	709	16 946	47 505	(28 560)	-60%	66 451
Depreciation & asset impairment		219 958	220 272	–	16 916	53 056	110 136	(57 080)	-52%	163 192
Finance charges		17 815	12 644	–	744	8 210	6 322	1 888	30%	14 532
Bulk purchases - electricity		151 051	–	–	–	–	–	–		–
Inventory consumed		17 277	146 117	–	12 103	62 756	73 058	(10 302)	-14%	135 815
Contracted services		209 440	158 502	–	25 107	77 340	79 251	(1 911)	-2%	156 591
Transfers and subsidies		17 914	20 070	–	–	1 439	10 035	(8 596)	-86%	11 474
Other expenditure		196 372	262 330	–	27 647	117 780	131 165	(13 384)	-10%	248 945
Losses		7 983	20 204	–	–	0	10 102	(10 102)	-100%	10 102
Total Expenditure		1 263 706	1 349 217	–	121 229	569 431	674 609	(105 178)	-16%	1 244 039

1.8.1. Employee related costs

The expenditure on the employee costs amounted to R225 million compared with the budget of R201.7 million, resulting in a negative variance of R23.3 million. The variance is caused by the by the excessive overtime claims made by the water services operations staff. The municipality has identified all the critical vacant positions and the recruitment process is in progress. The available staff has been working overtime hours to cover for the staff shortages.

1.8.2. Remuneration of councilors

The actual expenditure for the councilor's allowances amounted to R4.8 million compared with the budget of R5.3 million, resulting in a positive variance of (R484 thousand). The variance is caused by the savings on travelling and S&T claims during the Covid-19 lock downs.

1.8.3. Depreciation and asset impairment

The actual expenditure on the depreciation and asset impairment amounted to R53 million compared with the budget of R110.1 million, resulting in a positive variance of (R57 million). For the financial year to-date, the municipality has consistently made saving on the budget for depreciation and asset impairment which could be an indication that the annual budget was overstated. The municipality will consider revising the budget downward during the mid-term adjustments budget. The asset management is one of the outstanding modules in the new financial system that is being implemented which results in the budget estimates for depreciation and asset impairment being manually executed and this could be the reason for the overstatement of the budget. The municipality will consider adjusting the budget downward during mid-term in order to align the budget with the actual expenditure for the financial year to-date.

1.8.4. Inventory consumed

The actual expenditure for inventory consumed amounted to R62.7 million compared with the budget of R73 million, resulting in a positive variance of (R10.3 million). The municipality is implementing the cost containment measure as part of its Financial Turnaround Plan and therefore all the operational expenditure is being incurred in line with the available cash in the bank. The municipality will consider adjusting the budget downward during mid-term in order to align the budget with the actual expenditure for the financial year to-date.

1.8.5. Contracted Services

The expenditure for Contracted services amounted to R77.3 million, compared with a budget of R79.2 million resulting in a positive variance of (R1.9 million). The municipality is implementing the cost containment measure as part of its Financial Turnaround Plan and therefore all the operational expenditure is being incurred in line with the available cash in the bank.

1.8.6. Transfers and subsidies

The expenditure for Transfers and subsidies amounted to R1.4 million, compared with a budget of R10 million resulting in a positive variance of (R8.5 million). The allocations to the municipal entities are paid quarterly upon the receipt of the invoices from the entities. During the reporting period, the municipality had only paid the allocation for the 1st quarter to the municipality entities and these allocations were short-paid due to the cash flow challenges facing the municipality. The municipality has plans in place to improve its financial position and be able to pay the creditors invoices within the legislated timeframe

1.8.7. Other operating expenditure

The expenditure on Other expenditure amounted to R117.7 million compared with the budget of R131.1 million resulting in a positive variance of (R13.3 million). The municipality has adopted a cost containment measures and is only incurring the expenditure based on the available cash in the bank. The municipality will consider adjusting the budget downward during mid-term in order to align the budget with the actual expenditure for the financial year to-date.

1.8.8. Overall expenditure budget

The overall expenditure for the financial year to-date is R569.4 million compared with the budget of R674.6 million resulting in the overall savings of (R105.1 million). The implementation of the cost containment measures has resulted in the savings being realized. With the exception of the Employee related cost and the Finance charges,

1.9 DEBTORS AGE ANALYSIS

AGE ANALYSIS FOR THE MONTH ENDING 31 DECEMBER 2021

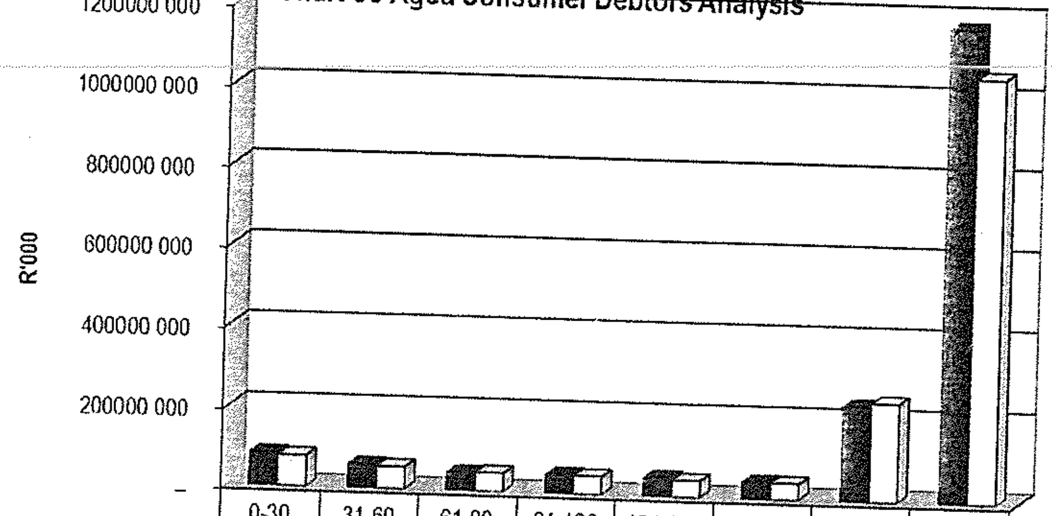
Customer type	0-30	31-60	61-90	121-150	91-120	151-180	181+	Balance
Business	10 367 670.66	6 583 889.81	3 981 393.32	5 675 495.56	4 025 716.16	3 460 845.51	96 916 156.91	131 011 167.93
Departmental Account	3 897 870.86	2 888 186.06	1 185 970.49	1 578 843.98	-1 943 757.43	1 007 984.12	15 982 044.29	24 597 142.38
Private Individual	27 835 167.94	22 469 069.31	18 458 890.81	18 626 210.08	19 668 447.59	17 228 907.89	594 233 865.62	718 520 559.25
Ugu DM accounts	-101 353.01	2 850.11	-12 276.60	-29 817.38	-19 107.01	64 378.77	-41 893.74	-137 218.86
Grand Total	**41 999 356.45**	**31 943 995.29**	**23 613 978.02**	**25 850 732.24**	**21 731 299.31**	**21 762 116.29**	**707 090 173.09**	**873 991 650.70**

DEPARTMENTAL AGE ANALYSIS FOR THE MONTH ENDING 31 DECEMBER 2021

Account Catergory	0-30	31-60	121-150	61-90	151-180	91-120	181+	Balance
Dept of Education	5 077.25	3 748.64	138 343.03	1 406.47	1 524.64	1 531.98	145 240.83	296 872.84
Dept of Education(Section 20)	18 448.44	0.63	-	-	-	-	0.00	18 449.07
Dept of Education(Section 21)	375 967.42	318 100.01	315 725.21	249 982.62	302 499.37	270 644.36	5 443 819.48	7 276 738.47
Dept of Health	488 728.16	181 641.47	131 638.99	144 072.67	50 444.46	-2 013 452.77	983 653.70	-33 273.32
Dept of Higher Education and Training	135 229.35	111 986.43	1 301.33	1 303.94	503.00	899.18	23 940.40	275 163.63
Dept of Human Settlement	5 992.44	4 624.58	4 829.25	4 792.36	4 775.38	4 806.11	102 532.89	132 353.01
Dept of Public Works National	787 931.62	975 815.34	92 739.34	158 198.06	53 625.88	-576 835.54	1 310 955.31	2 802 430.01
Dept of Public Works Provincial	3 216.96	2 793.46	1 262.92	1 474.64	1 255.62	1 259.26	115 213.81	126 476.67
Dept of Social Development	24 186.66	2 019.39	1 777.45	2 466.13	1 429.25	1 677.77	142 316.19	175 872.84
Dept of Sports and Recreation	1 402.36	765.89	-	95.42	-	-	0.00	2 263.67
Dept of Transport	124 294.28	110 015.04	11 270.36	139 508.77	5 542.57	10 128.44	102 900 79	503 660.25
Eskom	51 062.26	27 986.09	27 014.64	29 100.07	37 736.66	26 839.32	971 371.63	1 171 110.67
Harry Gwala District Municipality	367 845.71	359 610.42	-	15 693.50	-	-	-	743 149.63
Ray Nkonyeni Municipality	1 324 468.52	394 808.48	158 620.91	199 899.82	103 096.30	103 259.09	1 998 621.20	4 282 774.32
South African Post Office	9 777.80	1 102.46	461.10	461.30	156.45	458.69	2 378 02	14 795.82
Telkom SA	-6 480.50	261.94	-782.69	-594.32	-14 232.31	-	8 392.23	-13 435.65
Transnet	35 557.15	28 046.99	173 141.12	26 332.67	41 235.39	201 759.73	1 935 876.98	2 441 950.03
Umdoni Local Municipality	202 449.58	370 554.10	547 711.98	268 001.40	466 364.94	91 724.21	3 875 680.95	5 822 487.16
Umuziwabantu Municipality	16 995.88	31 927.30	-	0.04	-	-31 715.84	-127 193.80	-109 986.42
Umzumbe Municipality	1 605.47	1 349.89	9 429.42	734.59	4 669.60	785.87	68 016.79	86 591.63
Grand Total	**3 973 756.81**	**2 927 158.55**	**1 614 484.36**	**1 242 930.15**	**1 060 627.20**	**-1 906 230.14**	**17 103 717.41**	**26 016 444.34**

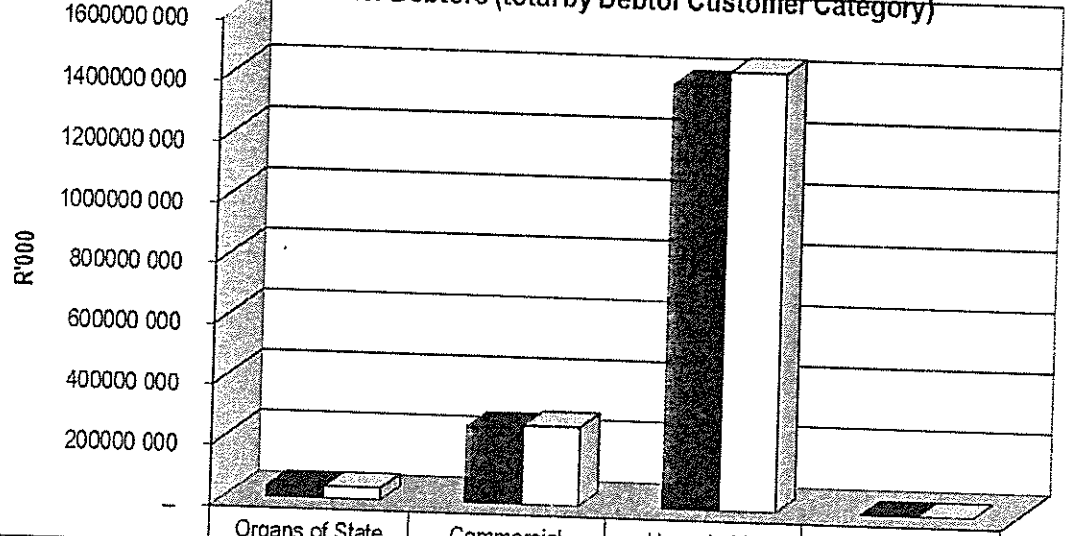
Details on the consumer debtors are presented under revenue section report and detailed presentation is done by the revenue team.

Chart C3 Aged Consumer Debtors 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
Budget Year 2021/22	83176 346	60266 524	46166 566	47133 150	47359 178	43102 756	236611 93	1174583 8
2020/21	78210 894	55720 413	47027 301	45737 844	41595 215	40752 437	245570 69	1051800 3

Chart C4 Consumer Debtors (total by Debtor Customer Category)



	Organs of State	Commercial	Households	Other
2020/21	39330 477	250399 341	1395766 127	752 357
Budget Year 2021/22	40546 884	258143 650	1438934 152	775 626

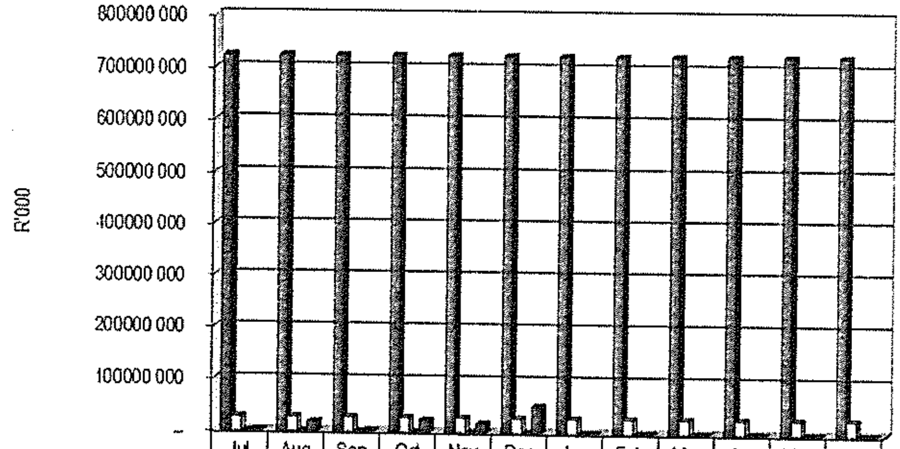
1.10 CAPITAL EXPENDITURE

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

Vote Description	Ref	2020/21	Budget Year 2021/22							
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		6 320 897	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		–	–	–	–	–	–	–		–
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		590	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		384 048	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		1 976 300	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	8 681 834	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	36 450	–	4 475	8 128	18 225	(10 097)	-55%	26 353
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		–	–	–	–	–	–	–		–
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		–	140	–	(59)	(49)	–	(49)	#DIV/0!	91
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	212 593	–	33 226	75 372	106 297	(30 925)	-29%	181 669
Vote 14 - Waste Water Management		–	84 505	–	14 110	35 037	42 252	(7 215)	-17%	77 289
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	333 687	–	51 752	118 488	166 774	(48 286)	-29%	285 401
Total Capital Expenditure		8 681 834	333 687	–	51 752	118 488	166 774	(48 286)	-29%	285 401
Capital Expenditure - Functional Classification										
Governance and administration		6 320 897	36 450	–	4 475	8 128	18 225	(10 097)	-55%	26 353
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		6 320 897	36 450	–	4 475	8 128	18 225	(10 097)	-55%	26 353
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		590	–	–	–	–	–	–		–
Planning and development		590	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		2 360 348	297 098	–	47 336	110 409	148 549	(38 140)	-26%	258 958
Energy sources		–	–	–	–	–	–	–		–
Water management		384 048	212 593	–	33 226	75 372	106 297	(30 925)	-29%	181 669
Waste water management		1 976 300	84 505	–	14 110	35 037	42 252	(7 215)	-17%	77 289
Waste management		–	–	–	–	–	–	–		–
Other		–	140	–	(59)	(49)	–	(49)	#DIV/0!	91
Total Capital Expenditure - Functional Classification	3	8 681 834	333 548	–	51 752	118 488	166 774	(48 286)	-29%	285 401
Funded by:										
National Government		425 221	295 098	–	47 336	109 632	147 549	(37 917)	-26%	257 181
Provincial Government		12 174	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		437 395	295 098	–	47 336	109 632	147 549	(37 917)	-26%	257 181
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		8 244 439	38 450	–	4 475	8 915	19 225	(10 310)	-54%	28 140
Total Capital Funding		8 681 834	333 548	–	51 811	118 547	166 774	(48 227)	-29%	285 321

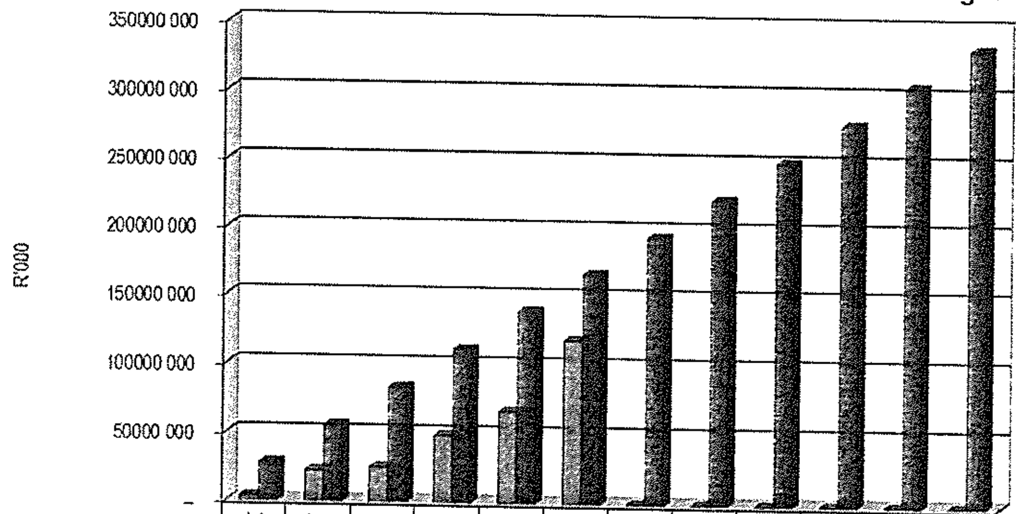
The above table gives details of the year to-date actual capital expenditure against the budget. The actual capital expenditure for the financial year to-date amounted to R118.5 million, against the budget of R166.7 million, resulting in a negative variance of (R48.2 million). The payment schedule for the MIG grant has been revised from three to four trenches and therefore each trench has been reduced. At the end of the financial year, the total amount received for the MIG grant will eventually balance with the gazette allocation, provided no amount(s) is withheld.

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



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2020/21	723486	723486	723486	723486	723486	723486	723486	723486	723486	723486	723486	723486
Original Budget	27795	27795	27795	27795	27795	27795	27795	27795	27795	27795	27795	27795
Adjusted Budget	–	–	–	–	–	–	–	–	–	–	–	–
Monthly actual	3460 1	19034	2573 5	23735	17933	51751	–	–	–	–	–	–

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



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD actual	3460 1	22494	25067	48802	66736	118487	–	–	–	–	–	–
YearTD budget	27795	55591	83386	111182	138978	166773	194569	222365	250160	277956	305752	333547

1.11 INVESTMENT PORTFOLIO

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

Investments by maturity Name of Institution & Investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality	Q2													
FNB Investment										-				-
First National Bank										94				94
NEDBank										-				-
Investec										-				-
ABSA Bank CALL MIG										7 332		4 618		11 950
STD Investment										-				-
ABSA Bank CALL										11 852		93 680		105 532
Jazz										-				-
ABSA										0				0
														-
														-
Municipality sub-total										19 279	-	98 298	-	117 576
Entities														
														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									19 279		98 298	-	117 576

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.

1.12 TRANSFERS AND GRANTS RECEIPTS

UGU DISTRICT MUNICIPALITY

GRANTS REGISTER

31 December 2021

NO.	DETAILS	Balance as 1-Jul-2021	Total Income 31-Dec-2021	Total Exp 31-Dec-2021	Balance as at 31-Dec-2021	Responsible Person	Funder/ Sponsor
A1	Finance Management Grant	0.00	-1 750 000.00	354 280.46	-1 395 719.54	GM: TR	DPLG
A2	Rural Transport Services	-1 748 918.51	-1 905 000.00	2 728 359.42	-925 559.09	GM: WS	DTRANSPORT
A3	Expanded Public Works Programme	0.00	-2 527 000.00	1 704 793.76	-822 206.24	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	0.00	-35 000 000.00	29 548 969.84	-5 451 030.16	GM: WS	DPLG
A5	District Growth and Development Summit	-14 379.80	0.00	14 379.80	0.00	OMM	COGTA
A6	Development Planning Shared Services	-522 595.50	0.00	271 093.76	-251 501.74	OMM	COGTA
A7	Disaster Recovery Grant	-1 903 057.40	0.00	1 903 057.40	0.00	GM:CS	COGTA
A8	Shared Legal Services Grant	-1 000 000.00	0.00	0.00	-1 000 000.00	OMM	COGTA
A9	Water Intervention-Malangeni pumpstation	-75 001.65	0.00	0.00	-75 001.65	GM: WS	COGTA
A10	AWIP - St Helen's Rock Water Abstraction Pump System, Replacem	0.00	-15 300 000.00	0.00	-15 300 000.00	GM: WS	COGTA
A11	AWIP - Construction & Installation of Hand Pump Boreholes Umzu	0.00	-4 000 000.00	0.00	-4 000 000.00	GM: WS	COGTA
A12	Municipal Systems Improvement Grant	0.00	0.00	0.00	0.00	GM:CS	DPLG
A13	Mig Projects	0.00	-131 874 000.00	119 281 978.91	-12 592 021.09	GM: WS	DPLG
A14	Equitable Shares	0.00	-393 273 000.00	262 182 000.00	-131 091 000.00	GM: WS	DPLG
	Total Unspent Grant /Subsidies	-5 263 952.86	-585 629 000.00	417 988 913.35	-172 904 039.51		

1.12.1. Transfers and Grants Receipts

The total grants received for financial year to-date amounted to R585 629 000.

1.12.2 Transfers and Grants Expenditure

Grants are monitored on a monthly basis and a grants register is communicated with management to ensure effective management.

1.12.3. Grants Expenditure

1.12.3.1. Finance Management Grant (FMG)

This grant is used to pay the salaries of finance management interns and other training programs related to municipal finance. The gazetted amount is R1 750 000 million and as at the end of December, the full allocation had been received. The expenditure for the financial year to-date amounted to R354 280.46

1.12.3.2. Municipal Infrastructure Grant (MIG)

This grant is used to build new and refurbish the existing water and sanitation infrastructure.
The gazetted amount is R255 524 000 and as at the end of December, an amount of R131 874 000 had been received and R119 281 978.91 was spent.

1.12.3.3. Water Services Infrastructure Grant (WSIG)

The gazette amount is R 72 350 000 and as at the end of November 2021 the first trench of R35 000 000 had been received and R29 548 969.84 was spent.

Other grants

The gazette allocations for 2021/2022 are as follows:

Expanded Public Works Programme	R 3 611 000
Rural Roads Asset Management Systems Grant	R2 721 000

1.13 SALARIES EXPENDITURE DETAILS

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

Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 508	4 892	–	1 051	3 715	2 446	(1 269)	-52%	6 161
Pension and UIF Contributions		–	262	–	–	–	131	131	100%	131
Medical Aid Contributions		–	221	–	–	–	111	111	100%	110
Motor Vehicle Allowance		–	2 789	–	–	–	1 395	1 395	100%	1 395
Cellphone Allowance		–	738	–	–	–	369	369	100%	369
Housing Allowances		–	1 706	–	–	–	853	853	100%	853
Other benefits and allowances		2 211	42	–	307	1 126	21	(1 105)	-5222%	1 147
Sub Total - Councillors		9 719	10 650	–	1 358	4 841	5 325	(484)	-9%	10 166
% increase	4		9.6%							4.6%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		613	13 623	–	462	1 407	6 811	5 404	79%	8 218
Pension and UIF Contributions		135	940	–	8	71	470	399	85%	541
Medical Aid Contributions		54	–	–	–	16	–	(16)	#DIV/0!	16
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		51	230	–	–	–	115	115	100%	115
Motor Vehicle Allowance		332	233	–	31	214	117	(97)	-84%	331
Cellphone Allowance		12	161	–	–	4	80	76	95%	84
Housing Allowances		2	–	–	–	1	–	(1)	#DIV/0!	1
Other benefits and allowances		–	–	–	–	3	–	(3)	#DIV/0!	3
Payments in lieu of leave		62	–	–	–	–	–	–		–
Long service awards		74	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		1 334	15 186	–	501	1 715	7 593	(5 878)	-77%	9 309
% increase	4		1038.5%							597.9%
Other Municipal Staff										
Basic Salaries and Wages		260 011	268 180	–	21 504	144 534	134 090	(10 444)	-8%	278 624
Pension and UIF Contributions		41 795	43 791	–	3 822	21 035	21 896	860	4%	42 931
Medical Aid Contributions		16 991	18 911	–	1 424	8 460	9 455	995	11%	17 916
Overtime		44 198	29 579	–	4 838	22 062	14 790	(7 272)	-49%	36 852
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		9 439	10 373	–	796	4 859	5 186	328	6%	10 045
Cellphone Allowance		2 801	2 891	–	228	1 373	1 445	72	5%	2 819
Housing Allowances		1 844	1 845	–	150	871	923	52	6%	1 793
Other benefits and allowances		10 361	6 926	–	940	7 880	3 463	(4 418)	-128%	11 343
Payments in lieu of leave		4 786	3 270	–	1 004	8 528	1 635	(6 893)	-422%	10 163
Long service awards		2 176	1 917	–	290	1 762	959	(803)	-84%	2 720
Post-retirement benefit obligations	2	8 292	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		402 896	387 682	–	35 003	221 365	193 841	27 524	14%	415 205
% increase	4		-3.7%							3.1%
Total Parent Municipality		413 749	413 518	–	36 861	227 921	206 759	21 162	10%	434 680
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		493	549	–	34	192	–	(192)	#DIV/0!	741
Pension and UIF Contributions		8	–	–	–	1	–	(1)	#DIV/0!	1
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Board Fees		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Sub Total - Board Members of Entities	2	501	549	–	34	193	–	193	#DIV/0!	742
% increase	4		9.6%							48.0%
Senior Managers of Entities										
Basic Salaries and Wages		5 549	–	–	462	823	–	(823)	#DIV/0!	823
Pension and UIF Contributions		93	–	–	8	16	–	(16)	#DIV/0!	16
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		45	–	–	–	–	84	84	100%	(84)
Motor Vehicle Allowance		360	–	–	–	–	117	117	100%	(117)
Cellphone Allowance		–	–	–	–	–	80	80	100%	(80)
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		68	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Entities		6 116	–	–	470	839	281	559	199%	559
% increase	4									-90.9%
Other Staff of Entities										
Basic Salaries and Wages		4 504	–	–	566	878	–	(878)	#DIV/0!	878
Pension and UIF Contributions		238	–	–	20	40	–	(40)	#DIV/0!	40
Medical Aid Contributions		165	–	–	12	24	–	(24)	#DIV/0!	24
Overtime		–	–	–	2	2	–	(2)	#DIV/0!	2
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		341	–	–	–	–	–	–		–
Cellphone Allowance		33	–	–	3	5	–	(5)	#DIV/0!	5
Housing Allowances		8	–	–	1	1	–	(1)	#DIV/0!	1
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		(57)	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Sub Total - Other Staff of Entities		5 233	–	–	604	950	–	950	#DIV/0!	950
% increase	4									-81.8%
Total Municipal Entities		11 850	549	–	1 108	1 982	281	1 701	606%	2 251
TOTAL SALARY, ALLOWANCES & BENEFITS		425 599	414 068	–	37 969	229 903	207 040	22 863	11%	436 931
% increase	4		-2.7%							2.7%
TOTAL MANAGERS AND STAFF		415 379	402 868	–	36 577	224 870	201 715	23 154	11%	426 023

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

1.14 LONG-TERM LOANS

UGU DISTRICT MUNICIPALITY
LOAN REGISTER: 31 DEC 2021

DETAILS	INTEREST %	REDEEMABLE	PROJECT NUMBER	CAPITAL BALANCE-30 NOV 2021	CURRENT RECEIPTS	INTEREST CHARGED/ MTH	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE- DEC 2021
DBSA	5%	31/03/2022	101980/1	1 287 478.23	-	63 756.66	65 781.22	-	-	1 287 478.23
DBSA	5%	31/03/2024	101980/2	6 130 803.10	-	182 204.92	184 229.64	-	-	6 130 803.10
DBSA	5%	30/06/2029	102756/1	34 419 797.68	-	142 033.51	731 227.61		290 924.74	34 128 872.94
RNM		30/08/2021	RNM	-	-	6 627.23	6 627.23			-
TOTAL				41 838 079.01	-	394 622.32	987 865.70	-	290 924.74	41 547 154.27

1.14.1. External Loans

The loans are structured unsecured loans with various financial institutions. Current loan balance outstanding is R 41 547 154.27 from DBSA. The municipality is still able to make repayments as and when they fall due.

1.15 PERFORMANCE INDICATORS

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

Description of financial indicator	Basis of calculation	Ref	2020/21	Budget Year 2021/22			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.4%	17.3%	0.0%	1.4%	2.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		22.7%	10.6%	0.0%	18.5%	15.6%
Gearing	Long Term Borrowing/ Funds & Reserves		45995449.0%	0.0%	0.0%	-1146759.4%	-1799935.8%
Liquidity							
Current Ratio	Current assets/current liabilities	1	75.0%	145.1%	0.0%	107.6%	115.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		11.1%	33.4%	0.0%	39.0%	37.8%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		46.4%	34.0%	0.0%	76.9%	59.2%
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		37.8%	33.5%	0.0%	33.9%	33.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		21.6%	19.4%	0.0%	1.2%	2.0%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

The above table gives an overview of the financial indicators of the municipality for the period ended 31 December 2021.

1.15.1. Borrowing Management

The outstanding amount of the loan from DBSA is currently sitting at 1.4% for both Water and Sanitation infrastructure.

1.15.2. Liquidity

Current Ratio: Current Assets: Current Liabilities, the Municipality is sitting at 1.08:1 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

1.15.3. Revenue Management

The Municipality is sitting at 76.9% in terms of debtor's collection, which is affected by reversals of the incorrect balanced from the previous financial system. The take-on balances from the legacy system were incorrect due to estimated meter reading that were processed in the old system. From July 2021, the municipality has started to correct the debtor's balances from the old system, and this process is an ongoing until the all the account balances have been restated.

ANNEXURE A

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

national treasury

UGU District MunicipalityMunicipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/10/2021 to 31/12/2021 (complete relevant period)

D

NAME OF MUNICIPALITY:

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;				
2. Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);				
3. Section 11(d) -Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4);				
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;				
(ii)	R2 737 453.86			
5. Section 11(f) - Refund money incorrectly paid into a bank account;				
	R277 063.76			
6. Section 11(g) - Refund guarantees, sureties and security deposits;				
7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;				
	0			
8. Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;				
9. Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.				

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 / 01 /2022
3. Was the copy of the consolidated report of all withdrawals submitted to the Auditor General	YES / NO

pp

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

3. SCHEDULE C : IN-YEAR BUDGET STATEMENTS TABLES

3.1 Table C1 – Consolidated Monthly Budget Statement Summary

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

Description	2020/21	Budget Year 2021/22							
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	440 979	501 878	–	52 774	214 631	250 939	(36 308)	-14%	465 569
Investment revenue	6 827	12 540	–	282	3 337	6 270	(2 933)	-47%	9 606
Transfers and subsidies	592 512	593 848	–	186 572	414 779	296 924	117 855	40%	711 703
Other own revenue	60 335	95 140	–	8 222	31 185	47 570	(16 385)	-34%	78 756
Total Revenue (excluding capital transfers and contributions)	1 100 652	1 203 406	–	247 850	663 931	601 703	62 228	10%	1 265 634
Employee costs	415 880	403 418	–	36 645	225 062	201 709	23 353	12%	426 771
Remuneration of Councillors	9 719	10 650	–	1 358	4 841	5 325	(484)	-9%	10 166
Depreciation & asset impairment	219 958	220 272	–	16 916	53 056	110 136	(57 080)	-52%	163 192
Finance charges	17 815	12 644	–	744	8 210	6 322	1 888	30%	14 532
Inventory consumed and bulk purchases	168 328	146 117	–	12 103	62 756	73 058	(10 302)	-14%	135 815
Transfers and subsidies	17 914	20 070	–	–	1 439	10 035	(8 596)	-86%	11 474
Other expenditure	414 093	536 047	–	53 463	214 066	268 023	(53 957)	-20%	482 090
Total Expenditure	1 263 706	1 349 217	–	121 229	569 431	674 609	(105 178)	-16%	1 244 039
Surplus/(Deficit)	(163 053)	(145 811)	–	126 622	94 500	(72 906)	167 406	-230%	21 595
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	242 335	285 098	–	19 549	104 798	142 549	(37 751)	-26%	247 347
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	79 282	139 286	–	146 170	199 298	69 643	129 655	186%	268 941
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	79 282	139 286	–	146 170	199 298	69 643	129 655	186%	268 941
Capital expenditure & funds sources									
Capital expenditure	8 681 834	333 687	–	51 752	118 488	166 774	(48 286)	-29%	285 401
Capital transfers recognised	437 395	295 098	–	47 336	109 632	147 549	(37 917)	-26%	257 181
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	8 244 439	38 450	–	4 475	8 915	19 225	(10 310)	-54%	28 140
Total sources of capital funds	8 681 834	333 548	–	51 811	118 547	166 774	(48 227)	-29%	285 321
Financial position									
Total current assets	604 568	545 211	–		833 355				1 151 395
Total non current assets	3 639 292	3 483 571	–		3 909 216				5 941 299
Total current liabilities	805 858	375 664	–		774 602				993 739
Total non current liabilities	73 211	77 357	–		77 387				122 512
Community wealth/Equity	3 364 792	3 575 763	–		3 886 024				6 029 921
Cash flows									
Net cash from (used) operating	11 502	378 964	–	183 843	213 355	194 807	(18 548)	-10%	362 700
Net cash from (used) investing	6 356	(331 276)	–	(53 838)	(134 429)	(165 638)	(31 209)	19%	(331 276)
Net cash from (used) financing	(21 888)	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	(4 030)	127 548	–	159 733	607 407	109 029	(498 378)	-457%	1 564 602

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	83 176	60 267	46 167	47 133	47 359	43 103	236 612	1 174 584	1 738 400
Creditors Age Analysis									
Total Creditors	7 466	23 886	8 469	1 377	(68)	(235)	72 609	228 679	342 184

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.

3.2 Table C2 – Financial Performance (Standard Classification

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

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		712 057	255 787	–	205 232	482 125	127 893	354 232	277%	610 018
Executive and council		4 468	3 611	–	802	1 705	1 806	(101)	-6%	3 510
Finance and administration		707 589	252 176	–	204 431	480 420	126 088	354 332	281%	606 508
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	17 282	–	–	–	8 641	(8 641)	-100%	8 641
Community and social services		–	17 282	–	–	–	8 641	(8 641)	-100%	8 641
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		3 090	76 240	–	102	532	38 120	(37 588)	-99%	38 652
Planning and development		3 067	56 752	–	102	532	28 376	(27 844)	-98%	28 908
Road transport		–	–	–	–	–	–	–		–
Environmental protection		23	19 488	–	–	–	9 744	(9 744)	-100%	9 744
Trading services		609 877	1 120 563	–	51 017	269 905	560 281	(290 376)	-52%	830 186
Energy sources		–	–	–	–	–	–	–		–
Water management		500 958	978 265	–	42 259	220 680	489 133	(268 453)	-55%	739 812
Waste water management		108 918	142 297	–	8 758	49 225	71 149	(21 923)	-31%	120 374
Waste management		–	–	–	–	–	–	–		–
Other	4	17 964	18 632	–	11 048	16 167	9 316	6 851	74%	25 482
Total Revenue - Functional	2	1 342 988	1 488 503	–	267 399	768 729	744 252	24 477	3%	1 512 980
Expenditure - Functional										
Governance and administration		365 804	611 700	–	41 860	212 928	305 850	(92 922)	-30%	518 778
Executive and council		65 099	62 875	–	5 689	36 202	31 437	4 765	15%	67 640
Finance and administration		297 949	548 395	–	36 166	176 265	274 198	(97 932)	-36%	450 463
Internal audit		2 756	430	–	4	460	215	245	114%	675
Community and public safety		7 745	8 595	–	1 278	3 051	4 297	(1 247)	-29%	7 349
Community and social services		7 656	8 245	–	150	1 946	4 122	(2 176)	-53%	6 069
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		79	350	–	1 128	1 105	175	930	531%	1 280
Economic and environmental services		45 348	76 408	–	3 111	19 282	38 204	(18 922)	-50%	57 486
Planning and development		45 160	57 624	–	3 101	19 238	28 812	(9 574)	-33%	48 049
Road transport		–	–	–	–	–	–	–		–
Environmental protection		188	18 784	–	10	44	9 392	(9 348)	-100%	9 436
Trading services		834 511	634 856	–	72 611	329 726	317 428	12 298	4%	647 154
Energy sources		–	–	–	–	–	–	–		–
Water management		742 619	522 099	–	54 222	275 989	261 049	14 939	6%	537 038
Waste water management		91 892	112 758	–	18 390	53 738	56 379	(2 641)	-5%	110 116
Waste management		–	–	–	–	–	–	–		–
Other		10 298	17 657	–	2 369	4 444	8 829	(4 384)	-50%	13 273
Total Expenditure - Functional	3	1 283 706	1 349 217	–	121 229	569 431	674 609	(105 178)	-16%	1 244 039
Surplus/ (Deficit) for the year		79 282	139 286	–	146 170	199 298	69 643	129 656	186%	268 941

3.3 Table C3 – Revenue and Expenditure by municipal vote

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

Vote Description	Ref	2020/21	Budget Year 2021/22							
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		4 468	3 611	–	802	1 705	1 806	(101)	-5.6%	3 510
Vote 2 - Finance and Administration		707 559	252 176	–	204 431	480 390	126 088	354 302	281.0%	606 478
Vote 3 - Internal Audit		30	–	–	–	30	–	30	#DIV/0!	30
Vote 4 - Community and Social Services		–	17 282	–	–	–	8 641	(8 641)	-100.0%	8 641
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		–	–	–	–	–	–	–		–
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		3 067	56 752	–	102	532	28 376	(27 844)	-98.1%	28 908
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		17 987	38 120	–	11 048	16 167	19 060	(2 893)	-15.2%	35 226
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		500 958	978 265	–	42 259	220 680	489 133	(268 453)	-54.9%	709 812
Vote 14 - Waste Water Management		108 918	142 297	–	8 758	49 225	71 149	(21 923)	-30.8%	120 374
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**1 342 988**	**1 488 503**	–	**267 399**	**768 729**	**744 252**	**24 477**	**3.3%**	**1 512 980**
Expenditure by Vote	1									
Vote 1 - Executive and Council		65 099	62 875	–	5 689	36 202	31 437	4 765	15.2%	67 640
Vote 2 - Finance and Administration		297 949	548 395	–	36 166	176 265	274 198	(97 932)	-35.7%	450 463
Vote 3 - Internal Audit		2 756	430	–	4	460	215	245	114.2%	675
Vote 4 - Community and Social Services		6 576	6 951	–	20	1 448	3 475	(2 027)	-58.3%	4 924
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		–	–	–	–	–	–	–		–
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health		79	350	–	1 128	1 105	175	930	531.2%	1 280
Vote 9 - Planning and Development		45 160	57 624	–	3 101	19 238	28 812	(9 574)	-33.2%	48 049
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		11 576	37 736	–	2 509	4 986	18 868	(13 881)	-73.6%	23 854
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		742 619	522 099	–	54 222	275 989	261 049	14 939	5.7%	537 038
Vote 14 - Waste Water Management		91 892	112 758	–	18 390	53 738	56 379	(2 641)	-4.7%	110 116
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**1 263 706**	**1 349 217**	–	**121 229**	**569 431**	**674 609**	**(105 178)**	**-15.6%**	**1 244 039**
Surplus/ (Deficit) for the year	2	**79 282**	**139 286**	–	**146 170**	**199 298**	**69 643**	**129 655**	**186.2%**	**268 941**

3.4 Table C4 – Financial Performance (Revenue and Expenditure)

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

Description	Ref	2020/21	Budget Year 2021/22							
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		332 055	414 793	-	44 017	165 495	207 397	(41 992)	-20%	372 802
Service charges - sanitation revenue		108 922	87 034	-	8 758	49 225	43 542	5 683	13%	92 768
Service charges - refuse revenue		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Rental of facilities and equipment		2 504	3 500	-	2	1 202	1 750	(548)	-31%	2 952
Interest earned - external investments		6 827	12 540	-	282	3 337	6 270	(2 933)	-47%	9 605
Interest earned - outstanding debtors		43 572	-	-	3 966	22 325	-	22 325	100%	22 325
Dividends received		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		(4)	-	-	-	-	-	-		-
Licences and permits		23	-	-	-	-	-	-		-
Agency services		-	-	-	-	-	-	-		-
Transfers and subsidies		592 512	593 848	-	186 572	414 779	296 924	117 855	40%	711 703
Other revenue		12 900	91 640	-	4 254	7 658	45 820	(38 162)	-83%	53 479
Gains		1 339	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		**1 108 652**	**1 203 406**	-	**247 850**	**663 931**	**601 703**	**62 228**	**10%**	**1 265 634**
Expenditure By Type										
Employee related costs		415 860	403 418	-	36 645	225 062	201 709	23 353	12%	425 771
Remuneration of councillors		9 719	10 650	-	1 358	4 841	5 325	(484)	-9%	10 165
Debt impairment		297	95 011	-	709	18 946	47 505	(28 560)	-60%	66 451
Depreciation & asset impairment		219 958	220 272	-	16 916	53 056	110 136	(57 080)	-52%	163 192
Finance charges		17 815	12 644	-	744	8 210	6 322	1 888	30%	14 532
Bulk purchases - electricity		151 051	-	-	-	-	-	-		-
Inventory consumed		17 277	146 117	-	12 103	62 756	73 058	(10 302)	-14%	135 815
Contracted services		209 440	158 502	-	25 107	77 340	79 251	(1 911)	-2%	155 591
Transfers and subsidies		17 914	20 070	-	-	1 439	10 035	(8 596)	-86%	11 474
Other expenditure		196 372	262 330	-	27 647	117 780	131 165	(13 384)	-10%	248 945
Losses		7 983	20 204	-	-	0	10 102	(10 102)	-100%	10 102
Total Expenditure		**1 263 706**	**1 349 217**	-	**121 229**	**569 431**	**674 609**	**(105 178)**	**-16%**	**1 244 039**
Surplus/(Deficit)		**(163 053)**	**(145 811)**	-	**126 622**	**94 500**	**(72 906)**	**167 406**	**(0)**	**21 595**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		242 335	285 098	-	19 549	104 798	142 549	(37 751)	(0)	247 347
allocations) (National / Provincial Departmental		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		**79 282**	**139 236**	-	**146 170**	**199 298**	**69 643**			**268 941**
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		**79 282**	**139 236**	-	**146 170**	**199 298**	**69 643**			**268 941**
Attributable to minorities		-	-	-	-	-	-	-		-
		79 282	**139 236**	-	**146 170**	**199 298**	**69 643**			**268 941**
Surplus/(Deficit) attributable to municipality										
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		**79 282**	**139 286**	-	**146 170**	**199 296**	**69 643**			**268 941**

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.

3.5 Table C5 – Capital Expenditure by Municipal vote and GFS

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

Vote Description	Ref	2020/21	Budget Year 2021/22							
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		6 320 697	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		–	–	–	–	–	–	–		–
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		590	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		384 048	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		1 976 300	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	8 681 634	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	36 450	–	4 475	8 128	18 225	(10 097)	-55%	26 353
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–		–
Vote 6 - Public Safety		–	–	–	–	–	–	–		–
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Environmental Protection		–	140	–	(59)	(49)	–	(49)	#DIV/0!	91
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	212 593	–	33 226	75 372	106 297	(30 925)	-29%	181 669
Vote 14 - Waste Water Management		–	84 505	–	14 110	35 037	42 252	(7 215)	-17%	77 289
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	333 687	–	51 752	118 488	166 774	(48 286)	-29%	285 401
Total Capital Expenditure		8 681 634	333 687	–	51 752	118 488	166 774	(48 286)	-29%	285 401
Capital Expenditure - Functional Classification										
Governance and administration		6 320 897	36 450	–	4 475	8 128	18 225	(10 097)	-55%	26 353
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		6 320 897	36 450	–	4 475	8 128	18 225	(10 097)	-55%	26 353
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		590	–	–	–	–	–	–		–
Planning and development		590	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		2 360 348	297 098	–	47 336	110 409	148 549	(38 140)	-26%	258 958
Energy sources		–	–	–	–	–	–	–		–
Water management		384 048	212 593	–	33 226	75 372	106 297	(30 925)	-29%	181 669
Waste water management		1 976 300	84 505	–	14 110	35 037	42 252	(7 215)	-17%	77 289
Waste management		–	–	–	–	–	–	–		–
Other		–	140	–	(59)	(49)	–	(49)	#DIV/0!	91
Total Capital Expenditure - Functional Classification	3	8 681 634	333 548	–	51 752	118 488	166 774	(48 286)	-29%	285 401
Funded by:										
National Government		425 221	295 098	–	47 336	109 632	147 549	(37 917)	-26%	257 181
Provincial Government		12 174	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		437 395	295 098	–	47 336	109 632	147 549	(37 917)	-26%	257 181
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		8 244 439	38 450	–	4 475	8 915	19 225	(10 310)	-54%	28 140
Total Capital Funding		8 681 834	333 548	–	51 811	118 547	166 774	(48 227)	-29%	285 321

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.

3.6 Table C6 – Financial Position

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

Description	Ref	2020/21	Budget Year 2021/22			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		13 579	125 415	–	170 374	243 532
Call investment deposits		76 172	–	–	131 784	131 784
Consumer debtors		490 411	342 843	–	489 883	689 875
Other debtors		6 531	51 512	–	16 026	46 075
Current portion of long-term receivables		7 792	12 502	–	3 284	10 577
Inventory		10 084	12 939	–	22 005	29 553
Total current assets		604 568	545 211	–	833 355	1 151 395
Non current assets						
Long-term receivables		6 356	2 272	–	1 482	2 807
Investments		0	–	–	(24)	(24)
Investment property		43 555	43 216	–	34 206	59 416
Investments in Associate		–	–	–	–	–
Property, plant and equipment		3 584 551	3 431 726	–	3 869 197	5 871 037
Biological		–	–	–	–	–
Intangible		4 830	6 357	–	4 355	8 064
Other non-current assets		0	–	–	0	0
Total non current assets		3 639 292	3 483 571	–	3 909 216	5 941 299
TOTAL ASSETS		4 243 861	4 028 783	–	4 742 571	7 092 695
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		9 853	14 508	–	8 529	16 992
Consumer deposits		21 888	–	–	21 860	21 860
Trade and other payables		706 484	325 965	–	669 121	859 267
Provisions		67 634	35 191	–	75 092	95 620
Total current liabilities		805 858	375 664	–	774 602	993 739
Non current liabilities						
Borrowing		45 995	40 176	–	41 146	64 582
Provisions		27 215	37 181	–	36 242	57 930
Total non current liabilities		73 211	77 357	–	77 387	122 512
TOTAL LIABILITIES		879 069	453 020	–	851 989	1 116 251
NET ASSETS	2	3 364 792	3 575 763	–	3 890 582	5 976 444
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 364 791	3 575 763	–	3 886 027	6 029 925
Reserves		0	–	–	(4)	(4)
TOTAL COMMUNITY WEALTH/EQUITY	2	3 364 792	3 575 763	–	3 886 024	6 029 921

The statement of financial position indicates the actuals to-date of the assets and liabilities of the municipality for the period ended 31 December 2021.

3.7 Table C7 – Cash Flow

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

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		–	377 863	–	29 451	173 028	188 931	(15 904)	-8%	377 863
Other revenue		–	87 507	–	22 268	94 289	43 754	50 535	115%	87 507
Transfers and Subsidies - Operational		11 323	580 672	–	180 412	403 455	290 336	113 119	39%	580 672
Transfers and Subsidies - Capital		179	285 098	–	101 484	182 174	142 549	39 625	28%	285 098
Interest		–	12 462	–	52	2 362	6 231	(3 869)	-62%	12 462
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(932 110)	–	(142 771)	(626 243)	(460 730)	(165 513)	36%	(948 374)
Finance charges		–	(12 458)	–	(1 766)	(4 481)	(6 229)	1 748	-28%	(12 458)
Transfers and Grants		–	(20 070)	–	(5 298)	(11 228)	(10 035)	(1 193)	12%	(20 070)
NET CASH FROM/(USED) OPERATING ACTIVITIES		11 502	378 964	–	183 843	213 355	194 807	(18 548)	-10%	362 700
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		6 356	2 272	–	189	189	1 136	(947)	-83%	2 272
Decrease (increase) in non-current investments		0	–	–	–	–	–	–		–
Payments										
Capital assets		–	(333 548)	–	(54 027)	(134 618)	(166 774)	32 156	-19%	(333 548)
NET CASH FROM/(USED) INVESTING ACTIVITIES		6 356	(331 276)	–	(53 838)	(134 429)	(165 638)	(31 209)	19%	(331 276)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		(21 888)	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		(21 888)	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		(4 030)	47 688	–	130 005	78 927	29 169			31 424
Cash/cash equivalents at beginning:		–	79 860	–	29 729	528 480	79 860			1 533 178
Cash/cash equivalents at month/year end:		(4 030)	127 548	–	159 733	607 407	109 029			1 564 602

4. Supporting Documents

4.1 SC1 Explanation of Material Variance

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Service charges - water revenue	(41 992)	The municipality has been correcting the debtors take-on balances from the previous financial system that were based on the estimated meter reading. The reversals has been processed against the current year's billings.	The reversal of the incorrect debtors balances is being processed against the current years revenue in error. A manual journal will be passed to move the incorrect entry to the provision for the debtors impairment account.
	Service charges - sanitation revenue	5 683	The income realised from the sanitation services is more than the projections for the current financial year to-date. The positive variance was caused by the relaxation of the lockdown rules by the national government during the festive season which resulted in more tourists visiting the district.	The municipality will consider adjusting the sanitation revenues upwards during the adjustments budget, provided the current status is being maintained.
	Rental of facilities and equipment	(548)	The municipality has cancelled the contract to lease out the Ugu Sports and Leisure Centre (USLC) and taken over the operations of the facility. The performance of the USLC had declined during the lease period and therefore the municipality requires time to re-market the facility and revive its profitability.	The municipality has assigned the task of marketing the facility to Ugu South Coast Tourism that is specialising in the tourism [illegible]
	Transfers recognised - operational	117 855	The municipality has received the second trenche of its equitable share allocation during the second quarter of the current financial year. The equitable share is allocated to income in full when received as it is an unconditional grant.	Not applicable
	Other revenue	(38 162)	Most of the lease contracts have expired and the process to renewing the contracts is in progress, therefore the municipality cannot bill the tenants until the new contracts have been signed.	The budget will be adjusted during mid-term and be aligned with the actual revenue that have been realised during the first half of the current financial year.
2	Expenditure By Type			
	Employee related costs	23 353	The negative variance is caused by the excessive overtime claims being made by the water services operations staff.	The management will enforce the implementation of the cost containment measures relating to the overtime and related cost
	Finance charges	1 858	The negative variance is caused by the interest incurred on the overdue creditors invoices as the municipality is experiencing cash flow challenges and is unable to pay the creditors invoices within 30 days.	The municipality has adopted a financial turnaround plan to enhance the revenue collection. The management will enforce the implementation of the plan in order to improve the collections and ensure the timeous payment of the creditors invoices.
	Inventory consumed	(10 302)	The municipality is implementing the cost containment measures and only incurring expenditure based on the available cash in the bank.	Not applicable
	Contracted services	(1 911)	The municipality is implementing the cost containment measures and only incurring expenditure based on the available cash in the bank.	Not applicable
	Transfers and grants	(8 596)	The municipality is implementing the cost containment measures and only incurring expenditure based on the available cash in the bank.	Not applicable
	Other expenditure	(13 364)	The municipality is implementing the cost containment measures and only incurring expenditure based on the available cash in the bank.	Not applicable
3	Capital Expenditure			
	Water	(30 925)	The MIG grant which is the municipality's major funding source for the Capital projects, has been split into four trenches compared with the three trenches from the previous financial year. This has resulted to a decrease in the cash receipts per trenche.	None - the total MIG receipts will ultimately balance with the grant allocation after all the trenches have been received.
	Waste water management	(7 215)	The MIG grant which is the municipality's major funding source for the Capital projects, has been split into four trenches compared with the three tenches from the previous financial year. This has resulted to a decrease in the cash receipts per trenche.	None - the total MIG receipts will ultimately balance with the grant allocation after all the trenches have been received.
	Finance and Administration	(10 097)	The municipality is implementing the cost containment measures and only incurring expenditure based on the available cash in the bank. All the capital projects for the Finance and Administration department are funded from internal sources.	The municipality will consider adjusting the budget downward during mid-term if the revenues collection do not improve
4	Financial Position			
	Cash	243 532	This represents the cash available at the bank for the financial year to-date	Not applicable
	Consumer debtors	669 875	This represents the balance for the consumer debtors for the financial year to-date	Not applicable
	Other debtors	46 075	This represents the balance for the other debtors for the financial year to-date	Not applicable
	Property, plant and equipment	5 671 037	This represents the net balance for the property, plant and equipment after deducting the provision for depreciation and impairment	Not applicable
	Consumer deposits	689 875	This is represent the cash deposited by the consumers on application for the new connection to the municipal service.	Not applicable
	Trade and other payables	559 267	This represent the total balance of the monies being owed by the municipality to the service providers	Not applicable
	Borrowing	64 582	This represents the outstanding balance of the annuity loans that were taken by the municipality to fund the infrastructure assets	Not applicable
	Accumulated Surplus/(Deficit)	3 686 027	This represents the community worth of the municipality after deduction the total liabilities from the total assets the municipality	Not applicable
5	Cash Flow			
	Service charges	(15 904)	Not all the reductions on the consumer debtors have been converted into cash as some debtors balances were reduced by the adjustments of the take on balances from the previous financial system. The take on balances had been inflated due to the processing of the estimated meter reading.	The reversals of the incorrect billings from the previous financial years that were erroneously processed against the current year's revenue will be corrected by means of manual journal. The entry will be reallocated against the provision for the debtors impairment account.
	Other revenue	50 535	The municipality has appointed a consultant do the VAT recons and submit the returns to SARS on a commission basis. The municipality has received an average of R20 milion that was not budged for through the implementation of this project.	If necessary, the budget of Other Revenue will be adjusted during mid-term.
	Government - operating	113 119	The municipality received the second trenche of its equitable share allocation during the second quarter of the current financial year.	N/A - the receipts from the equitable share grant will ultimately balance with the budgeted allocation after the last trench has been received.
	Government - capital	39 625	The MIG grant which is the municipality's major funding source for the Capital projects, has been split into four trenches compared with the three tenches from the previous financial year. This has resulted to a decrease in the cash receipts per trench.	None - the total MIG receipts will ultimately balance with the grant allocation after all the trenches have been received.
	Interest	(3 869)	The municipality is experiencing cash flow challenges and does not have enough cash to invest in the short term deposit accounts.	The municipality will enforce the implementation of the Revenue Enhancement Strategy to improve collections and have cash available to invest in the short term deposit accounts.
	Capital assets	32 156	The municipality has paid more cash for capital projects than the actual expenditure incurred due to the payments of the outstanding creditors invoices from the previous financial year.	The municipality will enforce the implementation of the Revenue Enhancement Strategy to improve collections and avoid rolling over the creditors invoices from the previous financial years.
	Increase (decrease) in consumer deposits	–	This line item was not budget for in error and this will be corrected in the mid-term adjustments budget.	The budget will be adjusted during the mid-term adjustments budget.
6	Measureable performance			
7	Municipal Entities			

4.2 SC2 Performance indicators

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

Description of financial indicator	Basis of calculation	Ref	2020/21	Budget Year 2021/22			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.4%	17.3%	0.0%	1.4%	2.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		22.7%	10.6%	0.0%	19.5%	15.6%
Gearing	Long Term Borrowing/ Funds & Reserves		45995449.0%	0.0%	0.0%	-1146759.4%	-1799935.8%
Liquidity							
Current Ratio	Current assets/current liabilities	1	75.0%	145.1%	0.0%	107.6%	115.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		11.1%	33.4%	0.0%	39.0%	37.8%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		46.4%	34.0%	0.0%	76.9%	59.2%
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		37.8%	33.5%	0.0%	33.9%	33.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		21.6%	19.4%	0.0%	1.2%	2.0%
IDP regulation financial viability indicators							
i Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

4.3 SC3 Debtors Analysis

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

Description	NT Code	Budget Year 2021/22											
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	1075												
Trade and Other Receivables from Exchange Transactions - Water	1200	70 504	52 651	45 593	40 702	37 935	37 298	197 647	1 027 557	1 505 267	1 341 502	-	-
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	15 552	10 055	7 613	7 424	6 455	5 400	34 696	142 071	231 447	191 107	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	(2)	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	(402)	-	(19)	4 634	4 199	4 202	-	-
Other	1900	(3 950)	(2 439)	(2 045)	(292)	3 315	(549)	3 559	232	2 405	5 654	-	-
Total By Income Source	2000	83 176	60 267	46 157	47 133	47 359	43 103	236 612	1 174 584	1 728 430	1 548 791	-	-
2020/21 - totals only		75 211	55 720	47 027	45 728	41 555	40 752	225 571	1 351 800	1 605 416	1 425 457	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	5 396	3 153	1 749	2 474	(2 543)	1 545	9 553	15 633	42 567	30 244	-	-
Commercial	2300	22 487	12 578	7 758	7 545	5 759	7 255	37 716	158 053	275 144	215 291	-	-
Households	2400	55 295	44 511	36 653	37 078	43 162	34 153	189 064	359 738	1 408 934	1 302 393	-	-
Other	2500	(73)	22	(33)	33	(45)	16	(2)	332	775	302	-	-
Total By Customer Group	2600	83 175	60 257	45 167	47 133	47 359	43 103	236 612	1 174 564	1 728 430	1 548 791	-	-

AGE ANALYSIS FOR THE MONTH ENDING 31 DECEMBER 2021

Customer type	0-30	31-60	61-90	121-150	91-120	151-180	181+	Balance
Business	10 367 670.66	6 583 889.81	3 981 393.32	5 675 495.56	4 025 716.16	3 460 845.51	96 916 156.91	131 011 167.93
Departmental Account	3 897 870.86	2 888 186.06	1 185 970.49	1 578 843.98	-1 943 757.43	1 007 984.12	15 982 044.29	24 597 142.38
Private Individual	27 835 167.94	22 469 069.31	18 458 890.81	18 626 210.08	19 668 447.59	17 228 907.89	594 233 865.62	718 520 559.25
Ugu DM accounts	-101 353.01	2 850.11	-12 276.60	-29 817.38	-19 107.01	64 378.77	-41 893.74	-137 218.86
Grand Total	**41 999 356.45**	**31 943 995.29**	**23 613 978.02**	**25 850 732.24**	**21 731 299.31**	**21 762 116.29**	**707 090 173.09**	**873 991 650.70**

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

4.4 SC4 Creditor's Analysis

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

Description	NT Code	Budget Year 2021/22											
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	1605												
Trade and Other Receivables from Exchange Transactions - Water	1200	73 504	53 651	45 593	43 732	37 565	37 298	197 647	1 027 597	1 505 567	1 341 505	–	–
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	16 552	13 055	7 615	7 424	8 453	6 453	34 696	142 071	231 [illegible]	197 1[illegible]	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	(2)	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	(403)	–	(15)	4 824	4 199	3 232	–	–
Other	1900	(3 978)	(2 435)	(2 040)	(982)	3 315	(549)	3 585	272	(4 552)	5 534	–	–
Total By Income Source	2000	83 176	60 267	46 167	47 133	47 359	43 103	236 512	1 174 384	1 728 430	1 548 791	–	–
2020/21 - totals only	2050	78 211	55 720	47 027	45 733	41 835	43 752	245 571	1 051 500	1 605 415	1 425 467	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	5 396	3 153	1 749	2 475	(2 548)	1 545	9 533	15 623	40 547	30 244	–	–
Commercial	2300	22 487	12 578	7 723	7 545	5 790	7 065	57 715	155 053	275 144	215 291	–	–
Households	2400	55 265	44 511	36 663	37 078	43 162	34 151	169 064	998 938	1 428 924	1 202 390	–	–
Other	2500	(73)	22	(33)	(63)	(45)	15	(2)	862	778	555	–	–
Total By Customer Group	2600	83 176	60 267	46 167	47 133	47 359	43 103	236 512	1 174 384	1 728 430	1 548 791	–	–

UGU DISTRICT MUNICIPALITY

Exclude Zero Balances

Accounts Payable Age Analysis

Report Date:

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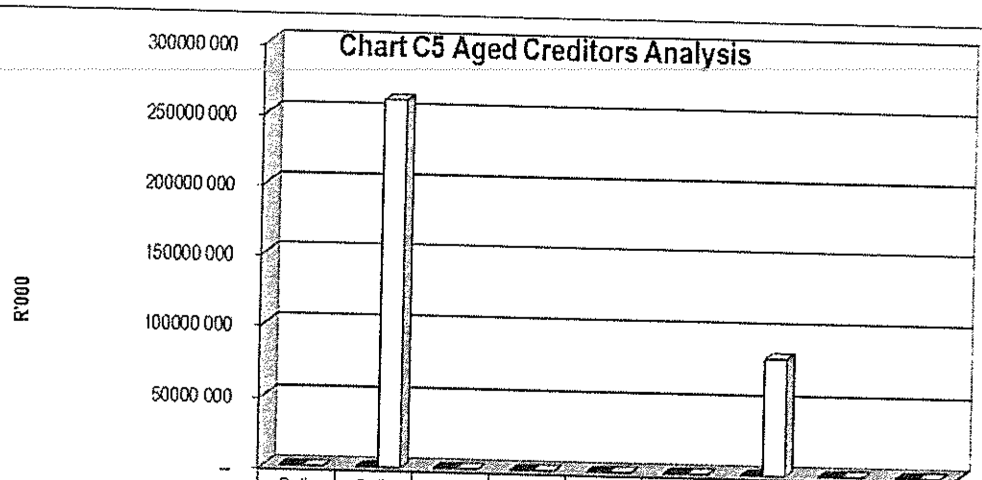
Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
MAAA0441840 (16 TWELVE SECURITY AND PROJECTS)								
MAAA0702955 (690008 TRADING)							10 300.00	10 300.00
MAAA0543518 (ABSA VEHICLE MANAGEMENT SOLUTIONS)							22 750.00	22 750.00
LHM001 (ACTOM)						-	1 989 005.57 -	1 989 005.57
MAAA1066321 (AMPERE ELECTRIC)						24 706.72		24 706.72
MAAA0000492 (AQUA TRANSPORT AND PLANT HIRE)						24 630.75		24 630.75
MAAA0605857 (ARD AUTO)			3 951 858.85					3 951 858.85
ASI003 (ASISBONGI TRADING)							207 215.81	207 215.81
MAAA0096620 (Auditor-General of South Africa - National)			327 253.00					327 253.00
MAAA0105877 (AVERT PEST)							2 585.90	2 585.90
MAAA0100112 (B C INDUSTRIAL AND ENGINEERING SUPPLIES)							5 458.08	5 458.08
MAAA0379257 (BRIAN THOMPSON AND BROTHERS)					9.20		11 059.32	11 068.52
MAAA0206795 (C M E PROPERTIES)							107 058.93	107 058.93
MAAA0670363 (CONMAR HORTICULTURE)							221 753.95	221 753.95
MAAA0007845 (COR CONCEPTS - INFORMATION MANAGEMENT CONSULTING)							45 866.00	45 866.00
MAAA0850636 (DRS AUTO)						95 000.01		95 000.01
MAAA0787524 (DURBAN PUMPS TECHNOLOGIES)							15 122.50	15 122.50
MAAA0140586 (EASY DRAIN)							59 167.50	59 167.50
MAAA0323979 (EBEKEZELA CONSTRUCTION)			1 693 541.96					1 693 541.96
MAAA0051301 (EMHLUNGWINI TRADING AND CONSTRUCTION)			235 250.00					235 250.00
MAAA0324607 (ESKOM HOLDINGS)			62.11					62.11
MAAA0100489 (Ethekwini Metropolitan Municipality)							891 887.47	891 887.47
MAAA0537484 (EZIKAMSHALAZA TRADING AND PROJECTS)			22 040 249.05			7 231 186.91		29 271 435.96
MAAA0004153 (F S GONZALVES CONSTRUCTION)			1 202 970.00					1 202 970.00
MAAA0215762 (HALALASIZWE)							1 272 087.59	1 272 087.59
MAAA0712968 (ISIPHO CAPITAL MOTORS)			4 210 289.15					4 210 289.15
MAAA0339958 (ITHUNZI PROTECTION SERVICES)							3 475 923.56	3 475 923.56
MAAA0847959 (J N L PUMPS AND ENGINEERING SUPPLIES)			940 846.06					940 846.06
MAAA0171795 (KSB PUMPS AND VALVES)					95 000.00			95 000.00
MAAA0671145 (LAVISTO D GROUP)							124 068.04	124 068.04
MAAA0152389 (LECHINTECH)							49 625.94	49 625.94
MAAA0484389 (LNY CONSTRUCTION AND CIVILS)						35 862.75		35 862.75
MAAA0501075 (LOT 246 PORT SHEPSTONE PROPERTY)			2 963 216.62					2 963 216.62
MAAA0318744 (M J TRACTOR REPAIRS AND SALES)					162 840.00	162 841.10		325 681.10
MAAA0153345 (MAGNETIC AND SUBMERSIBLE PUMPS)				281 669.47	132 555.70			414 225.17
MAAA0105693 (MARBURG INDUSTRIAL SUPPLIES)							14 400.30	14 400.30
MAAA0180654 (MB ELECTRICAL AND LIGHTING)							87 308.00	87 308.00
MAAA0854408 (MCKENZIE JAMA)							20 177.50	20 177.50
MAAA0138471 (MCMILLION LOGISTICS AND PROJECTS)							28 700.00	28 700.00
MAAA0140144 (MEMOTEK TRADING)			5 972 964.88					5 972 964.88
MAAA0206978 (MIKIETA CONSTRUCTION)							95 031.86	95 031.86
MAAA0541904 (MKHEWULE (PTY) LTD)			1 733 272.64					1 733 272.64
MAAA0304040 (MLONDI 2003 PROJECTS)	321 063.00							321 063.00
MAAA0356375 (MOKSA ELECTRICAL)	425 992.21					115 000.00		540 992.21
							23 862.50	23 862.50

MAAA0219466 (MZANZI LDK TRADING)	1 050 682.09							
MAAA0826776 (NAZEER RASHID DADA)	5 630.00							1 050 682.09
MAAA0414191 (NJILO CONSULTING AND LOGISTICS)								5 630.00
MAAA0457044 (NOMALI MO1 PROJECTS)	207 532.00						105 936.68	105 936.68
MAAA0163526 (NTOMBIYASEKHAYA TRADING ENTERPRISE)								207 532.00
MAAA0183337 (NU ERA COMPANY)							26 100.00	26 100.00
MAAA0113355 (PAMPALLY TRADING)						1 177 232.00		1 177 232.00
RAY001 (Ray Nkonyeni - KZ Local Municipality)	1 907 895.29						11 270.00	11 270.00
MAAA0076313 (REHO COMMUNICATIONS)		-	433 512.13 -	499 228.94 -	459 688.94 -	395 791.81 -	328 775.23 -	209 101.76
MAAA0338854 (SIRAHA GROUP)							42 369.22	42 369.22
MAAA0482143 (SIYA BONGA CONSTRUCTION)	2 589 148.43						31 251.25	31 251.25
MAAA0009272 (SMEC SOUTH AFRICA)								2 589 148.43
MAAA0824633 (SOUTH COAST TRUCK CENTRE)							524 134.94	524 134.94
MAAA0075525 (SUID-AFRIKAANSE POSKANTOOR)							37 261.50	37 261.50
MAAA0345189 (TELEPAGE)	34 950.57 -						8 062.00	8 062.00
MAAA0015694 (THE DOCUMENT WAREHOUSE)		11 228.47 -	99 986.74	91 370.94 -	100 338.41 -	16 325.78 -	105 860.90 -	207 418.79
MAAA0090679 (THEMBAMINA TRADING AND PROJECTS)							13 603.48	13 603.48
MAAA0389668 (TOWN AND AROUND CIVILS)	5 433 136.79						174 272.00	174 272.00
MAAA0401289 (TRIUMPHANT 2014)								5 433 136.79
UGU005 (UGU - SOUTH COAST TOURISM)	8 679 937.05				272 000.00			272 000.00
MAAA0524382 (Umdoni - KZ Local Municipality)	512 099.83	153.12						8 679 937.05
MAAA0355022 (Umgeni Water)	231 875 726.74							512 252.95
MAAA0500506 (Umuziwabantu - KZ Local Municipality)			1 258 599.91	1 726 620.75	7 990 460.61	15 328 662.11	1 507 722.92	259 687 793.04
MAAA0019513 (VANGARD PROJECTS)					182 757.66		97 394.75	280 152.41
MAAA0327747 (WACO AFRICA)						155 406.40		155 406.40
MAAA0024354 (WASTENG)	1 414 276.90						158 355.00	158 355.00
MAAA0054336 (WHISTLE BLOWERS)								1 414 276.90
						5 117.50		5 117.50
	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
Totals:	299 729 783.11 -	11 075.35	725 163.15	1 600 432.22	8 275 595.82	23 943 528.66	7 105 502.79	341 368 930.40
% of Balance:	87.80	-	0.21	0.47	2.42	7.01	2.08	



	Bulk Electricity	Bulk Water	PAYE deduction s	VAT (output less input)	Pensions / Retiremen t deduction s	Loan repaymen ts	Trade Creditors	Auditor General	Other
2020/21	–	–	–	–	–	–	–	–	–
Budget Year 2021/22	–	259687 791	–	–	–	–	82168 672	208 988	118 218

4.5 SC5 Investment Portfolio

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

Investments by maturity Name of Institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	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	Q2													
FNB Investment														
First National Bank										-				-
NEDBank										94				94
Investec										-				-
ABSA Bank CALL MIG										-				-
STD Investment										7 332		4 618		11 950
ABSA Bank CALL										-				-
Jazz										11 852		93 680		105 532
ABSA										-				-
										0				0
Municipality sub-total														-
Entities										19 279	-	98 298	-	117 576
														-
														-
														-
														-
Entities sub-total														-
TOTAL INVESTMENTS AND INTEREST	2									-		-	-	-
										19 279		98 298	-	117 576

4.6 SC6 Allocation and Grants Receipts

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

Description	Ref	2020/21	Budget Year 2021/22							
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:		565 948	572 197	–	176 412	397 749	286 098	132 802	46.4%	683 847
Equitable Share		559 680	521 339	–	174 788	393 472	250 669	132 802	50.9%	654 141
Rural Road Asset Management Systems Grant		–	2 721	–	–	–	1 361			1 361
Expanded Public Works Programme Integrated Grant		4 468	3 611	–	1 624	2 527	1 806			4 332
Local Government Financial Management Grant		1 500	1 750	–	–	1 750	875			2 625
Municipal Infrastructure Grant		–	42 776	–	–	–	21 358			21 358
Municipal Disaster Relief Grant	3	–	–	–	–	–	–	–		–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		2 700	–	–	–	–	–	–		–
Specify (Add grant description)		2 700	–	–	–	–	–	–		–
KwazuluNatal Provincial Planning and Development Commission		–	–	–	–	–	–	–		–
Parent Municipality		–	–	–	–	–	–	–		–
	4	–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other capital transfers [insert description]		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Parent Municipality		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
Other capital transfers [insert description]		–	–	–	–	–	–			–
Total Operating Transfers and Grants	5	568 648	572 197	–	176 412	397 749	286 098	132 802	46.4%	683 847
Capital Transfers and Grants										
National Government:		241 399	285 098	–	86 184	166 874	142 549	25 500	17.9%	309 423
Municipal Infrastructure Grant		191 399	212 748	–	61 184	131 874	106 374	25 500	24.0%	238 248
Integrated National Electrification Programme Grant		–	–	–	–	–	–			–
Water Services Infrastructure Grant		50 000	72 350	–	25 000	35 000	35 175			71 175
Regional Bulk Infrastructure Grant		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other capital transfers [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
Other capital transfers [insert description]		–	–	–	–	–	–			–
District Municipality:		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other capital transfers [insert description]		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Parent Municipality		–	–	–	–	–	–	–		–
Airports Company		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
		–	–	–	–	–	–			–
Other capital transfers [insert description]		–	–	–	–	–	–			–
Total Capital Transfers and Grants	5	241 399	285 098	–	86 184	166 874	142 543	25 560	17.9%	309 423
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	810 047	857 295	–	262 596	564 623	428 647	158 303	36.9%	993 270

4.7 SC7 Allocation and Grants Expenditure

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

Description	Ref	2020/21	Budget Year 2021/22							
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:		68 587	489 105	–	49 230	194 848	244 552	49 704	20.3%	439 401
Equitable Share		58 499	437 974	–	33 404	159 548	218 987	59 439	27.1%	376 534
Rural Road Asset Management Systems Grant		–	2 723	–	456	1 307	1 362	54	4.0%	2 669
Expanded Public Works Programme Integrated Grant		4 773	3 614	–	49	330	1 807	1 477	81.7%	2 137
Local Government Financial Management Grant		991	1 743	–	5	103	871	768	88.2%	974
Municipal Infrastructure Grant		4 411	42 991	–	15 317	33 560	21 495	(12 065)	-56.1%	55 055
Water Services Infrastructure Grant		–	61	–	–	–	30	30	100.0%	30
Municipal Disaster Relief Grant		(83)	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		814	–	–	–	–	–	–		–
Specify (Add grant description)		814	–	–	–	–	–	–		–
Parent Municipality		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other grant providers:		22 184	27 642	–	4 299	8 497	13 821	(5 324)	-38.5%	22 318
Parent Municipality		22 184	27 642	–	4 299	8 497	13 821	5 324	38.5%	22 318
Specify (Add grant description)		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		91 585	516 747	–	53 529	203 346	258 374	44 380	17.2%	461 719
Capital expenditure of Transfers and Grants										
National Government:		425 221	295 098	–	47 336	109 632	147 549	37 917	25.7%	257 181
Municipal Infrastructure Grant		320 134	222 748	–	30 337	83 937	111 374	27 436	24.6%	195 311
Water Services Infrastructure Grant		105 087	72 350	–	16 999	25 695	36 175	10 460	29.0%	61 870
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other capital transfers [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		12 174	–	–	–	–	–	–		–
Specify (Add grant description)		12 174	–	–	–	–	–	–		–
Other capital transfers [insert description]		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other capital transfers [insert description]		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Parent Municipality		–	–	–	–	–	–	–		–
Other capital transfers [insert description]		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		437 395	295 098	–	47 336	109 632	147 549	37 917	25.7%	257 181
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		528 980	811 845	–	100 865	312 978	405 922	82 297	20.3%	718 900

UGU DISTRICT MUNICIPALITY

GRANTS REGISTER

31 December 2021

NO.	DETAILS	Balance as 1-Jul-2021	Total Income 31-Dec-2021	Total Exp 31-Dec-2021	Balance as at 31-Dec-2021	Responsible Person	Funder/ Sponsor
A1	Finance Management Grant	0.00	-1 750 000.00	354 280.46	-1 395 719.54	GM: TR	DPLG
A2	Rural Transport Services	-1 748 918.51	-1 905 000.00	2 728 359.42	-925 559.09	GM: WS	DTRANSPORT
A3	Expanded Public Works Programme	0.00	-2 527 000.00	1 704 793.76	-822 206.24	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	0.00	-35 000 000.00	29 548 969.84	-5 451 030.16	GM: WS	DPLG
A5	District Growth and Development Summit	-14 379.80	0.00	14 379.80	0.00	OMM	COGTA
A6	Development Planning Shared Services	-522 595.50	0.00	271 093.76	-251 501.74	OMM	COGTA
A7	Disaster Recovery Grant	-1 903 057.40	0.00	1 903 057.40	0.00	GM:CS	COGTA
A8	Shared Legal Services Grant	-1 000 000.00	0.00	0.00	-1 000 000.00	OMM	COGTA
A9	Water Intervention-Malangeni pumpstation	-75 001.65	0.00	0.00	-75 001.65	GM: WS	COGTA
A10	AWIP - St Helen's Rock Water Abstraction Pump System, Replacem	0.00	-15 300 000.00	0.00	-15 300 000.00	GM: WS	COGTA
A11	AWIP - Construction & Installation of Hand Pump Boreholes Umzu	0.00	-4 000 000.00	0.00	-4 000 000.00	GM: WS	COGTA
A12	Municipal Systems Improvement Grant	0.00	0.00	0.00	0.00	GM:CS	DPLG
A13	Mig Projects	0.00	-131 874 000.00	119 281 978.91	-12 592 021.09	GM: WS	DPLG
A14	Equitable Shares	0.00	-393 273 000.00	262 182 000.00	-131 091 000.00	GM: WS	DPLG
	Total Unspent Grant /Subsidies	-5 263 952.86	-585 629 000.00	417 988 913.35	-172 904 039.51		

4.8 SC8 Councillors and Board Member Allowances and Employee

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

Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
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		7 508	4 892	–	1 051	3 715	2 446	(1 269)	-52%	6 161
Pension and UIF Contributions		–	262	–	–	–	131	131	100%	131
Medical Aid Contributions		–	221	–	–	–	111	111	100%	110
Motor Vehicle Allowance		–	2 789	–	–	–	1 395	1 395	100%	1 395
Cellphone Allowance		–	738	–	–	–	369	369	100%	369
Housing Allowances		–	1 706	–	–	–	853	853	100%	853
Other benefits and allowances		2 211	42	–	307	1 126	21	(1 105)	-5222%	1 147
Sub Total - Councillors		9 719	10 650	–	1 358	4 841	5 325	(484)	-9%	10 166
% increase	4		9.6%							4.6%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		613	13 623	–	462	1 407	6 811	5 404	79%	8 218
Pension and UIF Contributions		135	940	–	8	71	470	399	85%	541
Medical Aid Contributions		54	–	–	–	16	–	(16)	#DIV/0!	16
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		51	230	–	–	–	115	115	100%	115
Motor Vehicle Allowance		332	233	–	31	214	117	(97)	-84%	331
Cellphone Allowance		12	161	–	–	4	80	76	95%	84
Housing Allowances		2	–	–	–	1	–	(1)	#DIV/0!	1
Other benefits and allowances		–	–	–	–	3	–	(3)	#DIV/0!	3
Payments in lieu of leave		62	–	–	–	–	–	–		–
Long service awards		74	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		1 334	15 188	–	501	1 715	7 593	(5 878)	-77%	9 309
% increase	4		1038.5%							597.9%
Other Municipal Staff										
Basic Salaries and Wages		260 011	268 180	–	21 504	144 534	134 090	(10 444)	-8%	278 624
Pension and UIF Contributions		41 795	43 791	–	3 822	21 035	21 896	860	4%	42 931
Medical Aid Contributions		16 991	18 911	–	1 424	8 460	9 455	995	11%	17 916
Overtime		44 198	29 579	–	4 838	22 062	14 790	(7 272)	-49%	36 852
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		9 439	10 373	–	796	4 859	5 186	328	6%	10 045
Cellphone Allowance		2 801	2 891	–	228	1 373	1 445	72	5%	2 819
Housing Allowances		1 844	1 845	–	150	871	923	52	6%	1 793
Other benefits and allowances		10 361	6 926	–	940	7 880	3 463	(4 418)	-128%	11 343
Payments in lieu of leave		4 788	3 270	–	1 004	8 528	1 635	(6 893)	-422%	10 163
Long service awards		2 176	1 917	–	296	1 762	959	(803)	-84%	2 720
Post-retirement benefit obligations	2	8 292	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		402 696	387 682	–	35 003	221 365	193 841	27 524	14%	415 205
% increase	4		-3.7%							3.1%
Total Parent Municipality		413 749	413 518	–	36 861	227 921	208 759	21 182	10%	434 680
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		493	549	–	34	192	–	(192)	#DIV/0!	741
Pension and UIF Contributions		8	–	–	–	1	–	(1)	#DIV/0!	1
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Board Fees		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Board Members of Entities		501	549	–	34	193	–	193	#DIV/0!	742
% increase	4		9.6%							48.0%
Senior Managers of Entities										
Basic Salaries and Wages		5 549	–	–	462	823	–	(823)	#DIV/0!	823
Pension and UIF Contributions		93	–	–	8	16	–	(16)	#DIV/0!	16
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		45	–	–	–	–	84	84	100%	(84)
Motor Vehicle Allowance		360	–	–	–	–	117	117	100%	(117)
Cellphone Allowance		–	–	–	–	–	80	80	100%	(80)
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		68	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Entities		6 116	–	–	470	839	281	559	199%	559
% increase	4									-90.9%
Other Staff of Entities										
Basic Salaries and Wages		4 504	–	–	566	878	–	(878)	#DIV/0!	878
Pension and UIF Contributions		238	–	–	20	40	–	(40)	#DIV/0!	40
Medical Aid Contributions		165	–	–	12	24	–	(24)	#DIV/0!	24
Overtime		–	–	–	2	2	–	(2)	#DIV/0!	2
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		341	–	–	–	–	–	–		–
Cellphone Allowance		33	–	–	3	5	–	(5)	#DIV/0!	5
Housing Allowances		8	–	–	1	1	–	(1)	#DIV/0!	1
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		(57)	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Sub Total - Other Staff of Entities		5 233	–	–	604	950	–	950	#DIV/0!	950
% increase	4									-81.8%
Total Municipal Entities		11 850	549	–	1 108	1 982	281	1 701	606%	2 251
TOTAL SALARY, ALLOWANCES & BENEFITS		425 599	414 068	–	37 969	229 903	207 040	22 863	11%	436 931
% increase	4		-2.7%							2.7%
TOTAL MANAGERS AND STAFF		415 379	402 868	–	36 577	224 870	201 715	23 154	11%	426 023

4.9 SC9 Monthly Budget Statement Actuals and Revised Targets for Cash Receipts

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

Description	Ref	Budget Year 2021/22												2021/22 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Receipts By Source																
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue		–	43 332	21 293	21 827	23 252	22 169	24 195	24 195	24 195	24 195	24 195	40 100	290 353	304 873	320 117
Service charges - sanitation revenue		–	14 583	7 292	7 292	7 292	7 292	7 292	7 292	7 292	7 292	7 292	7 292	87 307	91 583	95 427
Service charges - refuse		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		–	133	105	55	42	53	60	60	60	60	60	40	715	754	792
Interest earned - external investments		–	755	738	539	255	32	1 039	1 039	1 039	1 039	1 039	4 507	12 462	13 355	13 739
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational		–	223 043	–	–	–	150 412	48 389	48 389	48 389	48 389	48 389	54 730	551 672	579 735	593 191
Other revenue		–	25 226	25 226	845	27 415	22 219	7 292	7 292	7 292	7 292	7 292	43 282	85 259	91 129	95 585
Cash Receipts by Source		–	304 649	54 676	30 560	51 655	232 193	88 209	88 209	88 209	88 209	88 209	(55 573)	1 058 504	1 111 429	1 167 001
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	31 563	–	49 122	–	131 464	23 756	23 756	23 756	23 756	23 756	(15 587)	255 098	299 352	314 320
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		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		159	159	159	159	159	159	159	159	159	159	159	159	2 272	159	159
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		159	336 404	54 846	79 871	51 242	333 867	112 156	112 156	112 156	112 156	112 156	(21 231)	1 345 874	1 410 856	1 481 443
Cash Payments by Type																
Employee related costs		(204)	50 576	31 456	40 554	25 625	35 537	33 626	33 626	33 626	33 626	33 626	779	392 882	412 505	433 150
Remuneration of councillors		504	656	521	521	231	1 335	555	555	555	555	555	1 271	13 630	11 153	11 742
Interest paid		–	409	–	543	1 768	1 768	1 035	1 032	1 035	1 035	1 035	2 755	10 455	13 021	10 739
Bulk purchases - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory		–	37 345	14 615	5 271	0	14 219	12 176	12 176	12 176	12 176	12 176	10 755	146 317	133 423	151 094
Contracted services		–	19 125	11 901	24 292	7 507	55 646	10 997	10 997	10 997	10 997	10 997	25 509	101 565	122 563	145 491
Grants and subsidies paid - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other		–	675	2 535	799	1 120	5 298	1 672	1 672	1 672	1 672	1 672	477	20 070	21 073	22 127
General expenses		–	20 634	15 813	14 596	15 659	33 012	14 975	14 975	14 975	14 975	14 975	2 344	170 743	155 191	155 183
Cash Payments by Type		(1)	220 772	77 251	89 327	61 907	146 815	75 376	75 376	75 376	75 376	75 376	(82 106)	853 851	934 154	955 422
Other Cash Flows/Payments by Type																
Capital assets		–	27 225	1 911	29 034	22 267	54 027	27 796	27 796	27 796	27 796	27 796	19 552	333 545	355 225	357 756
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		79 373	(79 570)	–	–	42 331	–	5 556	5 556	5 556	5 556	5 556	(1 550)	10 778	74 515	78 031
Total Cash Payments by Type		79 070	169 938	79 172	118 712	126 505	200 842	109 070	109 070	109 070	109 070	109 070	(23 225)	1 198 184	1 363 095	1 421 279
NET INCREASE/(DECREASE) IN CASH HELD		(78 881)	167 474	(24 307)	(38 840)	(75 380)	130 025	3 087	3 087	3 087	3 087	3 087	(47 678)	47 688	47 801	59 591
Cash/cash equivalents at the month/year beginning:		79 560	579	153 455	144 149	103 308	29 729	159 731	162 820	165 905	165 995	172 079	175 155	79 560	127 548	175 349
Cash/cash equivalents at the month/year end:		679	153 455	144 149	105 271	29 729	159 733	161 820	165 906	168 993	172 079	175 166	127 545	127 548	175 349	235 939

4.10 SC10 Municipal Entities Financial Performance

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

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	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		–	–	–	–	–	–	–		–
Service charges - sanitation revenue		–	–	–	–	–	–	–		–
Service charges - refuse revenue		–	–	–	–	–	–	–		–
Rental of facilities and equipment		–	–	–	–	–	–	–		–
Interest earned - external investments		344	260	–	77	95	130	34	26%	226
Interest earned - outstanding debtors		9	–	–	–	–	–	–		–
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences and permits		–	–	–	–	–	–	–		–
Agency services		–	–	–	–	–	–	–		–
Transfers and subsidies		23 818	21 651	–	5 447	7 479	10 825	3 346	31%	18 305
Other revenue		6 454	6 838	–	1 259	1 891	3 419	1 528	45%	5 310
Gains		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		30 625	28 749	–	6 784	9 466	14 375	(4 908)	-34%	23 841
Expenditure By Type										
Employee related costs		11 850	–	–	1 108	1 845	–	(1 845)	#DIV/0!	1 845
Remuneration of councillors		–	–	–	–	–	–	–		–
Debt impairment		44	11	–	–	–	5	5	100%	5
Depreciation & asset impairment		178	272	–	4	14	136	122	90%	150
Finance charges		128	186	–	56	56	93	37	39%	149
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		2 193	1 012	–	16	16	506	490	97%	523
Contracted services		3 297	3 249	–	248	354	1 625	1 271	78%	1 979
Transfers and subsidies		–	–	–	–	–	–	–		–
Other expenditure		4 868	11 773	–	793	1 312	5 887	4 575	78%	7 198
Losses		61	4	–	–	–	2	2	100%	2
Total Expenditure		22 619	16 508	–	2 225	3 597	8 254	(4 657)	-56%	11 851
Surplus/(Deficit)		8 006	12 242	–	4 558	5 870	6 121	(251)	-4%	11 990
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		8 006	12 242	–	4 558	5 870	6 121	(251)	-4%	11 990
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		8 006	12 242	–	4 558	5 870	6 121	(251)	-4%	11 990

4.11 SC11 Municipal Entity Financial Performance

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

Description	Ref	2020/21	Budget Year 2021/22							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Municipal Entity										
Ugu Development Agency		12 661	10 117	–	1 260	3 486	5 059	(1 573)	-31%	8 544
Ugu Tourism Authority		17 964	18 632	–	5 524	5 981	9 316	(3 335)	-36%	15 297
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total Operating Revenue	1	30 625	28 749	–	6 784	9 466	14 375	(4 908)	-34%	23 841
Expenditure By Municipal Entity										
Ugu Development Agency		11 730	3 514	–	980	1 568	1 757	(189)	-11%	3 324
Ugu Tourism Authority		10 890	12 994	–	1 246	2 029	6 497	(4 458)	-69%	8 526
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total Operating Expenditure	2	22 619	16 508	–	2 225	3 597	8 254	(4 657)	-56%	11 851
Surplus/ (Deficit) for the yr/period		8 006	12 242	–	4 558	5 870	6 121	(9 565)	-156%	11 990
Capital Expenditure By Municipal Entity										
Ugu Development Agency		–	–	–	–	–	–	–		–
Ugu Tourism Authority		–	–	–	(29)	(29)	–	(29)	#DIV/0!	(29)
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total Capital Expenditure	3	–	–	–	(29)	(29)	–	(29)	#DIV/0!	(29)

4.12 SC12 Capital Expenditure Trend

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

Month	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	723 486	27 796	–	3 460	3 460	27 795	24 335	87.5%	1%
August	723 486	27 796	–	19 034	22 494	55 591	33 097	59.5%	7%
September	723 486	27 796	–	2 574	25 068	83 387	58 319	69.9%	8%
October	723 486	27 796	–	23 735	48 803	111 183	62 380	56.1%	15%
November	723 486	27 796	–	17 933	66 736	138 978	72 242	52.0%	20%
December	723 486	27 796	–	51 752	118 488	166 774	48 286	29.0%	35%
January	723 486	27 796	–	–		194 570	–		
February	723 486	27 796	–	–		222 365	–		
March	723 486	27 796	–	–		250 161	–		
April	723 486	27 796	–	–		277 956	–		
May	723 486	27 796	–	–		305 752	–		
June	723 486	27 796	–	–		333 548	–		
Total Capital expenditure	8 681 834	333 548	–	118 488					

4.13 Loan Register

UGU DISTRICT MUNICIPALITY
LOAN REGISTER: 31 DEC 2021

DETAILS	INTEREST %	REDEEMABLE	PROJECT NUMBER	CAPITAL BALANCE-30 NOV 2021	CURRENT RECEIPTS	INTEREST CHARGED/ MTH	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE- DEC 2021
DBSA	5%	31/03/2022	101980/1	1 287 478.23	-	63 756.66	65 781.22	-	-	1 287 478.23
DBSA	5%	31/03/2024	101980/2	6 130 803.10	-	182 204.92	184 229.64	-	-	6 130 803.10
DBSA	5%	30/06/2029	102756/1	34 419 797.68	-	142 033.51	731 227.61		290 924.74	34 128 872.94
RNM		30/08/2021	RNM	-	-	6 627.23	6 627.23			-
TOTAL				41 838 079.01	-	394 622.32	987 865.70	-	290 924.74	41 547 154.27

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

To attach F Schedules from the Entities

6. MID-YEAR REVIEW OF SOUTH COAST DEVELOPMENT AGENCY
7. MID-YEAR REVIEW OF UGU SOUTH COAST TOURISM
8. SDBIP MID-YEAR PERFOMANCE REPORT
9. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

Annexure B

Accounts Payable Age Analysis

UGU South Coast Tourism (Pty) Ltd

Exclude Zero Balances

Accounts Payable Age Analysis **Report Date:** **2021/12/31**

Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
AUD001 (Auditor-General of South Africa - National)							76 561.48	76 561.48
KON002 (BIDVEST OFFICE)							2 675.12	2 675.12
L001 (LALEKA)							1 507.31	1 507.31
M037 (MEDIA24)							6 900.00	6 900.00
NLA001 (NICOLE LANKA)							700.00	700.00
O008 (ONE WAY YOUTH OUTREACH)							12 210.00	12 210.00
FAC001 (STILKEN INVESTMENTS)							17 766.50	17 766.50
TEL001 (TELKOM)					1.31		9 672.20	9 673.51

	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
Totals:					1.31		127 992.61	127 993.92
% of Balance:	0.00	0.00	0.00	0.00	0.00	0.00	100.00	

Accounts Receivable Age Analysis

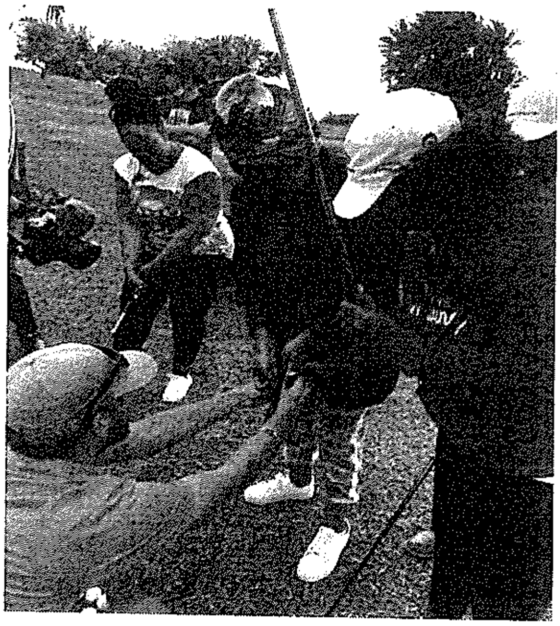
UGU South Coast Tourism (Pty) Ltd

Exclude Zero Balances

Accounts Receivable Age Analysis

Report Date: 2021/12/31

Customer	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
M37 (BODY CORPORATE MARGATE SANDS)			575.00					575.00
U01 (CANCELLED 2021/2022 MDONI HOUSE B&B)			575.00					575.00
G14 (Greatest Catch)			575.00					575.00
T37 (Three Black Dresses)			575.00					575.00
7083 (7057 MMC HEAD OFFICE)							(1 935.00)	(1 935.00)
A31 (AFRICAN DIVE ADVENTURES)			575.00					575.00
A086 (AIRTRACK AVIATION (PTY) LTD)			575.00					575.00
A04 (ALL IN ONE B&B)			575.00					575.00
A01 (ALOE INN)			500.00					500.00
A078 (AT 4 UMZUMBE)			575.00					575.00
B24 (B CUBED BED & BREAKFAST)			575.00					575.00
B13 (BANANA BEACH HOLIDAY RESORT)			575.00					575.00
B31 (BAYWATCH CHARTERS)			575.00					575.00
F037 (CANCELED 2022 FM SHAER)			575.00					575.00
S147 (CANCELLED 2022 SALT THERAPY)			575.00					575.00
C25 (CARRIBEAN ESTATES MASTER H/O ASSOC)			575.00					575.00
C26 (C-FREAKS - BOAT TRIPS)			575.00					575.00
C101 (CHEFS ON MARINE)			575.00					575.00
C14 (CHIANTIS SELF CATERING)			575.00					575.00
C07 (CLEARWATER TRAIL CENTRE - S/C ACCOMM.)			575.00					575.00
C102 (COMMUNITY SAFETY ORGANISATION)			575.00					575.00
C33 (COSTA SMERALDA BODY CORP)			575.00					575.00
D08 (DIEU-DONNEE RIVER LODGE)			575.00					575.00
A30 (DOLFIN VIEW)		(1 000.00)	575.00					(425.00)
D06 (DOLPHIN VIEW)			575.00					575.00
D60 (DUNNS HAVEN)			575.00					575.00
E01 (EAST COAST CHARTERS)			575.00					575.00
E025 (EXECUTIVE GUESTHOUSE)			575.00					575.00
F038 (FAIRHILLS CARAVAN PARK & CAMPING GROUND)			575.00					575.00
F044 (FIT TRIP (PTY) LTD)			575.00					575.00
G01 (GECKO MOON B&B)			575.00					575.00
G39 (GOLF HOUSE)			575.00					575.00
G11 (GREEN-ACRES BED & BREAKFAST (new 2012))			575.00					575.00
H01 (HAPPY WANDERERS HOLIDAY RESORT)			575.00					575.00
H35 (HARCOURTS SCOTT BAY)			575.00					575.00
I08 (INGELI FOREST LODGE)			575.00					575.00
I026 (IRONWOOD LODGE)			575.00					575.00
J015 (Joe and Maria Hideout 20th Hole)			575.00					575.00
J10 (JOHN SHEEKEY PACKAGING)			575.00					575.00
J11 (JUST PROPERTY GROUP)			575.00					575.00
K27 (KRIDZIL HOLIDAY FLATS)			575.00					575.00
O20 (LAKE ELAND GAME RESERVE)			575.00					575.00
L13 (LALANATHI CARAVAN & CAMPING PARK)			575.00					575.00
L20 (Leisure Letting- South Coast (Pty)Ltd)			575.00					575.00
M81 (MARGATE HOTEL)			575.00					575.00
M07 (MARGATE CARAVAN PARK)			575.00					575.00



Celebrity Media Fam Trip

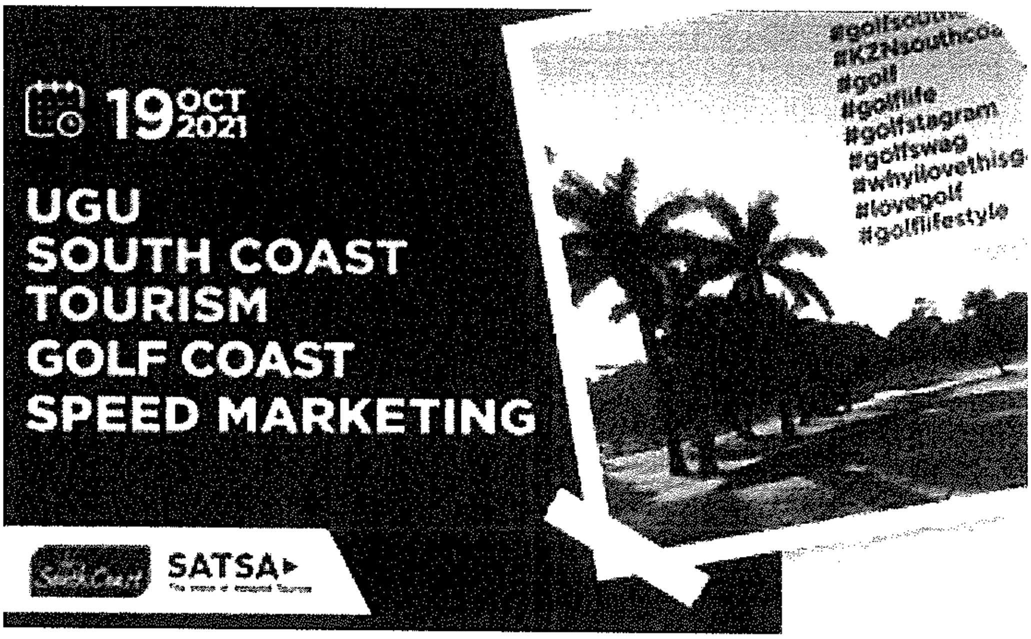
Fundi Zwane is a Port Shepstone born and bred actress and entrepreneur. Hosting Fundi was an opportunity to use the South Coast talent to showcase the area to her audience in the social media. Some of the visits included a meal at The Grove Restaurant; horse riding at Selsdon Park Estate; hiking to KwaXolo Caves Adventures to view centuries-old Khoi San paintings; ziplining at Lake Eland Game Reserve in Oribi Gorge; and taking in views of the Umzimkulu River at Leopard Rock. Representing youth entrepreneurs as well, Fundi's visit coincided with the launch of the first ever Rickshaw Experience (operated by youth entrepreneur) in the KZN South Coast where she addressed the audience and her acting followers.

TRADE MARKETING

Virtual Speed Marketing Session

In partnership with SATSA, USCT hosted a successful Golf Coast virtual speed marketing session on 19 October. The focus of the session was to showcase and promote the KZN South Coast golfing destination. 38 products which included golfing facilities and accommodation establishments that are in close proximity to such facilities were invited to participate. Through a selection process, only 14 were selected to participate in the speed marketing session which connected them to buyers and sellers across the globe.

USCT and SATSA conducted training sessions to prepare the participants on how to conduct and market their products on the virtual platform. Though the participants rated the session 'excellent' and indicating interest in future sessions, it was noted that despite the training most participants experienced challenges with the use of technology. In light of that, USCT is rethinking the idea of a completely virtual platform. For future sessions, we are planning to conduct a centralized combination of virtual and physical engagements while adhering to Covid-19 protocols in the future.



The following Products were selected to present as part of the Virtual Fam:

Product	By	Emails
Sugar Beach Resort	Nombuso	reservations@sugarbeachresort.co.za
Seaside Escapes	Sharon & Paul de Beer	info@seasideescapes.co.za
ANEW Resort Ingeli Forest	Charmaine Kotze	charmaine@anewhotels.co.za; ingelires@anewhotels.co.za
Mount Nebo Arena	Promise Dabula	pydubula1@gmail.com
Sunbirds B&B	Kim Carmichael	stay@sunbirds.co.za; kim.choice@telkomsa.net
San Lameer Golf Course	Norman Riley	golf@sanlameer.co.za
Wild Coast Sun Country Club	Cynthia Nene	cynthia.nene@suninternational.com
Umkomaas Golf Club	Devlyn Fraser	umkomaasgolf@gmail.com; devlyn@devden.co.za
Southbroom Golf Club	Gavin Sole	gavin@southbroomgolfclub.co.za;
Umdoni Park Trust -Golf Club & Nature Reserve	Rynardt Crous	rynardt@umdonipark.com
Port Edward Holiday Resort	John Bainbridge	manager@portedward.co.za
Executive Guest House	Mbali Shazi	execgh@gmail.com
Happy Holiday Homes	Lance du Plessis	lance#happyholidays.co.za
Golf House	Kate Clarence	kateclarencegolfhouse@gmail.com

Programme	Topic and By
15:00 15:05	Welcome and Background (SATSA) David Frost - CEO
15:05 15:15	Overview of KZN South Coast (including accessibility & other tourism related issues) - Ms Phelisa Mangcu, CEO
15:15 15:25	South Coast Destination Video USCT
15:25 16:25	Speed Networking Roland Muller - Big Ambitions
15:25 15:29	Wild Coast Sun Country Club - Cynthia Nene
15:29 15:33	Umkomaas Golf Club - Devlyn Fraser
15:33 15:37	San Lameer Golf Course - Norman Riley
15:37 15:41	Southbroom Golf Club - Gavin Sole
15:41 15:45	ANEW Resort Ingeli Forest - Charmaine Kotze
15:45 15:49	Umdoni Park Trust - Golf Club & Nature Reserve - Rynardt Crous
15:49 15:53	Port Edward Holiday Resort - John Bainbridge
15:53 15:57	Sugar Beach Resort - Nombuso Dladla
15:57 16:01	Executive Guest House - Mbali Shazi
16:01 16:05	Happy Holiday Homes - Lance Du Plessis
16:05 16:09	Mount Nebo Arena - Promise Dabula
16:09 16:13	Seaside Escapes - Sharon & Paul de Beer
16:13 16:17	Sunbirds B&B - Kim Carmichael
16:17 16:21	Golf House - Kate Clarence
16:21 16:55	General Questions & Answers
16:55 17:00	Thank you, lucky draw and closing - Graeme Watson

BEACH AND HINTERLAND ACTIVATIONS

The Summer Sizzle

USCT launched the exciting Summer Sizzle programme with family-friendly activities taking place on beaches and in the beautiful hinterland of the KZN South Coast.

Beach Activations

Venues:	St Michael's Main Beach, Ramsgate Main Beach, Marina Main Beach, Scottburgh Main Beach, Margate Main Beach, Sunwich Port Main Beach, Wildcoast Sun Beach, Port Edward Main Beach, Southbroom Main Beach, Uvongo Main Beach.
Date:	Monday, 13 December 2021 to Thursday ,06 January 2022 (except Christmas and News Year)
Time:	10am to 2pm daily

Hinterland Activations

Venues:	SMME Centre in KwaLangqengqe, KwaMachi; Amandawe Sportsfield in Umdoni; KwaNzimakwe; and Ntelezi Msani Cultural Centre in Umzumbe.
Dates:	Monday, 13 December 2021 to Thursday, 6 January 2022 (except Christmas and New Year's days)
Times:	10am to 2pm daily

Some of the Summer Sizzle adventures included;

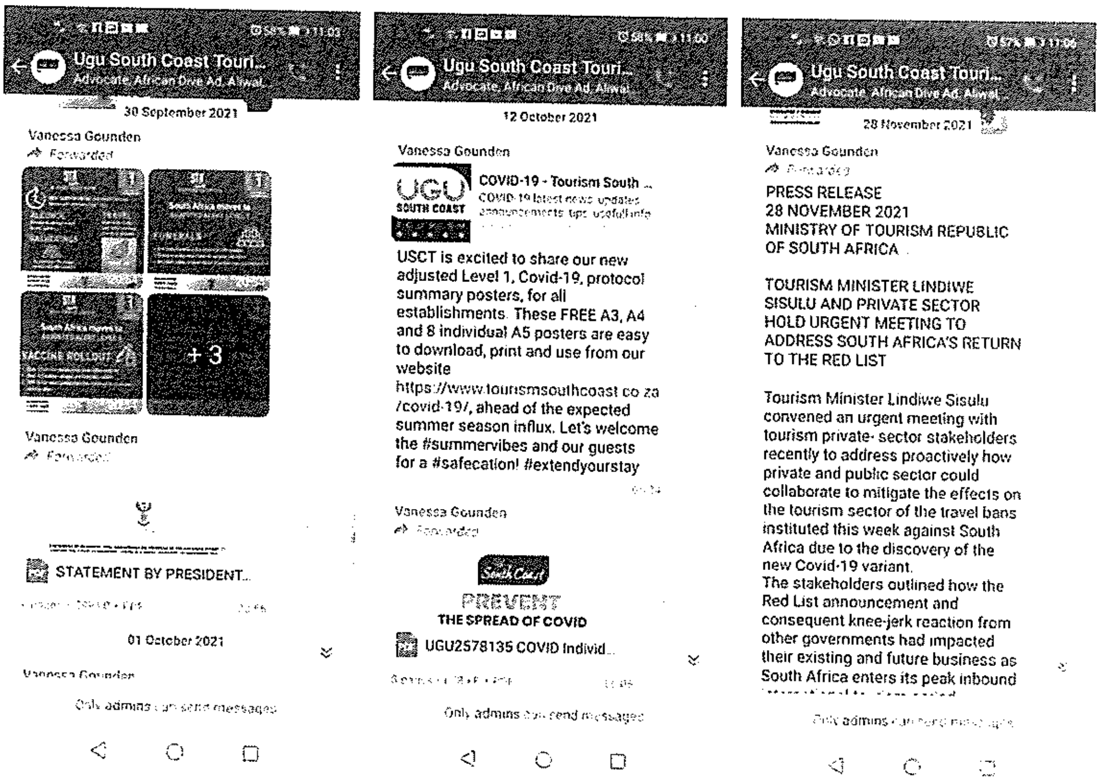
- Sandcastle-building competitions
- Treasure hunts
- Hula hoop competitions
- Volleyball, touch rugby, soccer and rounders
- Beach games including balancing and hoop toss

In Margate Beach the activations were further enhanced the availability of the Rickshaw Ride which allowed visitors to enjoy a unique beachside experience while supporting local operators.

PUBLIC RELATIONS

Push Notifications

Since the start of the lockdown in 2020, USCT compiled valuable resources related to Covid-19, including relevant regulatory requirements and assistance. This important information is continuously shared through our Covid-19 page on the website portal and WhatsApp notifications to various groups in the database.



Newsletters

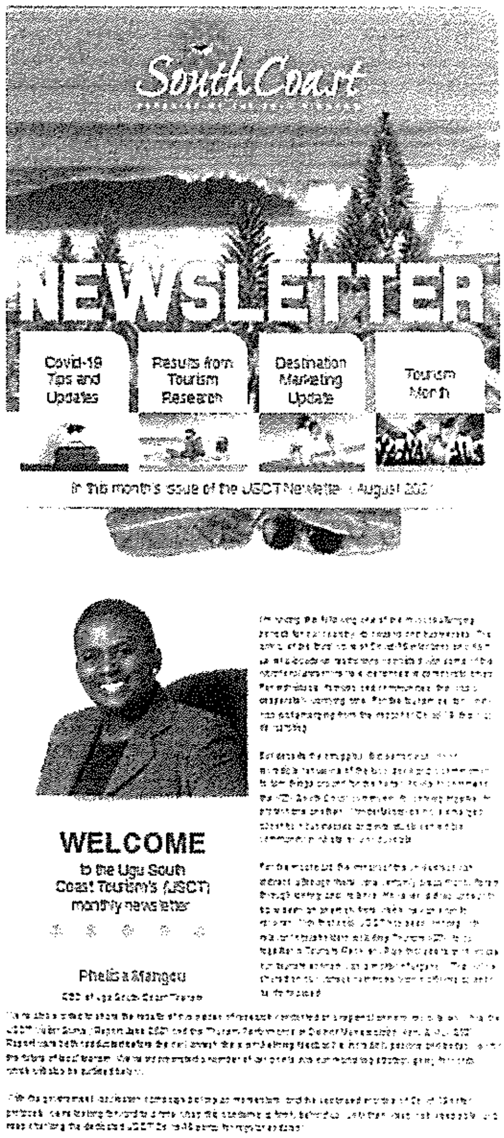
Due to the urgent need to provide information and communicate with tourism businesses, 2 newsletters were sent out in Q1 covering the following elements,

POPI Act: The first centered around the mandatory Protection of Personal Information Act (POPI Act) notification. The ACT and regulation came into affect 1 July 2021, as USCT manages a database of personal information of tourism business owners (members and non-members) it became important that the requirements of the Act are communicated to the people in the USCT database in order to comply. In accordance with mandatory legal requirement, we positioned USCT to be fully compliant of the Protection of Personal Information Act, which "places various obligations on the responsible party, which is the body ultimately responsible for the lawful processing of personal information. It was sent out to 728 recipients, 690 were delivered, 163 people opened the newsletter and there was a 38 bounce back.

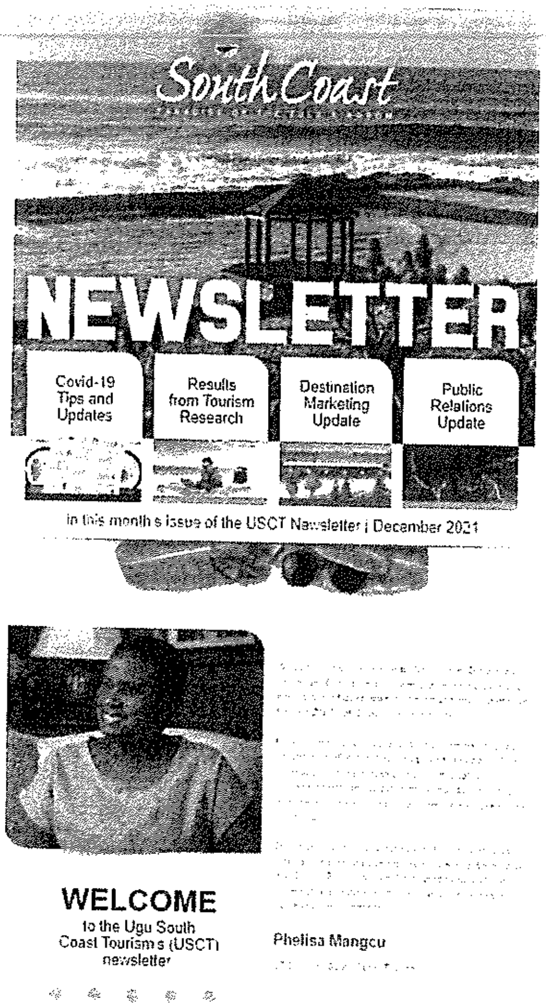
Q1 Newsletter: The second newsletter was the first for the financial year and it was sent out to all members and non-members on the 24 August 2021. It was sent out to 690 recipients, 686 were delivered, 175 people opened the newsletter and there were 4 bounce backs.

The newsletter included a range of diverse topics, which were pertinent to tourism business owners. It covered the many resources USCT has made available to tourism businesses, as well as the effort USCT is undertaking in order to grow tourism in the region, focusing on the Tourism Recovery Strategy. These included, but were not limited to:

1. Research results of the KZN Accommodation Performance Research and the USCT Tourism Destination Perception Research.
2. USCT collaboration with provincial stakeholders on the economic recovery focusing on Covid-19 and the July unrests.
3. Customizable USCT Branded A3/A4 Covid Safety posters that will be available in for free download and use to tourism outlets/businesses, as both a tourism awareness campaign effort, as well as an ongoing COVID-19 safety awareness resource to help businesses during the pandemic.
4. Marketing efforts to enhance the visibility of the South Coast and its destination offerings.



Q2 Newsletter: The second newsletter for the year was sent out on the 07 December 2021. The purpose of the newsletter is to inform and update tourism businesses and stakeholders about new developments including the work of USCT. It was sent out on the 07 December 2021 to 718 recipients, 705 were delivered, 183 people opened the newsletter and there were 13 bounce backs.



The newsletter included a range of diverse topics, which were pertinent to tourism business owners. It covered the many resources USCT has made available to tourism businesses, as well as the effort USCT is undertaking in order to grow tourism in the region, focusing on the Tourism Recovery Strategy. These included, but were not limited to:

1. A Message from USCT CEO
2. USCT collaboration with provincial stakeholders on the economic recovery focusing on Covid-19 and the July unrests.
3. Destination Marketing efforts to enhance the visibility of the South Coast and its destination offerings.
4. Public Relations efforts to manage the image and reputation of the destination
5. Results from Tourism Research

MEDIA EXPOSURE

Press Releases & Copywrite

The USCT prepared press releases and written copies generated interest from journalists which led to extensive free media coverage from different media houses and brand exposure. The exposure included radio interviews, print and digital coverage. In some instances, USCT extended the coverage to product owners to give them the opportunity to sell their products.

PRESS RELEASES	EARNED (PR) MEDIA EXPOSURE
10 reasons to #ExtendYourStay when you #GoSouthKZN this holiday! (21 June 2021)	South Coast Herald, eHowzit – (22/06) WozaWeekend – (29/06) Rising Sun (Chatsworth) – (02/07) MyZA, MyPR, MyDurban, South Africa Today, BuyPE, Free-Mail – (05/07) Marketing Spread, Rising Sun (Merebank) – (06/07) ILoveZA – (21/07) Absolute Mama – (29/07)
Ugu South Coast Tourism (USCT) calls on KZN South Coast to support local eateries during adjusted Alert Level 4 (02 July 2021)	Inspired life SA – (02/07) Radio Al-Ansaar, South Africa Today, The Witness – (05/07) IOL, MyZA, My PR, ShowMe SA, Marketing Spread, I Love Durban – (06/07) MyDurban – (07/07) South Coast Fever, Rising Sun (Chatsworth) – (08/07) South Coast Herald – (09/07)
The KZN South Coast welcomes visitors looking for a safecation destination (07 July 2021)	MyPR, MyDurban, Show Me SA, MarketingSpread – (07/07) MyZA, South Africa Today, BuyPE – (08/07) eHowzit – (09/07) Rising Sun Mid SC – (13/07) Wildside Magazine – (01/08)

PRESS RELEASES	EARNED (PR) MEDIA EXPOSURE
	ShowMe South Africa, Rising Sun (Chatsworth) – (16/08) South Coast Fever – (19/08) WozaWeekend (24/08) Rising Sun (North Coast) – (25/08) South Coast Herald – (02/09) Ugu District News – (03/09)
KZN South Coast set to enjoy non-stop film screenings and workshops at the 9th Ugu Film Festival (19 August 2021)	Bizcommunity, MyZA, MyPR, MyDurban, ShowMe South Africa, Marketing Spread, Free-Mail, ILoveZA, The Weekend, Buy PE, Eminetra – (19/08) South Africa Today – (20/08) South Coast Fever – (26/08) Ugu District News, KZN Business Sense – (27/08)
KZN South Coast welcomes Tourism Month with specials, celebrations and inclusive tourism offerings (02 September 2021)	Marketing Spread, ILoveZA, Rising Sun (Mid-South Coast) – (02/09) Rising Sun (Chatsworth), The Weekend, South Africa Today – (03/09) MyPR – (06/09) MyDurban – (10/09)
Discover Our Pride, Our Heritage: USCT shares 7 iconic experiences to enjoy on the KZN South Coast this month	MyDurban – (09/09) Marketing Spread, ILoveZA – (14/09) MyZA, MyPR, ShowMe SA, SA Today, DUrban TV – (15/09) South Coast Fever, MyDurban – (16/09) The Witness, Rising Sun (Chatsworth)– (17/09) Woza Weekend – (21/09) Wildside – (01/10)
Great food and spectacular views at the KZN South Coast's top outdoor dining spots	MyZA, MyPR, ShowMe SA, The Weekend – (20/09) MyDurban, Buy PE – (21/09) Rising Sun (Chatsworth) – (24/09) Woza Weekend – (28/09)

PRESS RELEASES	EARNED (PR) MEDIA EXPOSURE
	Rising Sun (North Coast) – (06/10) Rising Sun (Overport) – (07/10) Marketing Spread – (06/12)
KZN South Coast offers dog-lovers the 'pawfect' holiday destination with pet-friendly accommodation	MyPR, MyDurban, The Weekend, SA Today – (28/09) MyZA, Buy PE– (29/09) Rising Sun (Chatsworth) – (01/10) Woza Weekend – (05/10) Rising Sun (North Coast), Rising Sun (Chatsworth), Absolute Mama – (13/10) Rising Sun (Overport) – (14/10) Rising Sun (Overport) – (21/10) Rising Sun (Overport) – (28/10) Wildside, Travel Ideas – (01/11) Get It Magazine – (25/11) Get It Magazine – (01/12)
21 Things to do on the #KZNSouthCoast for under R150 this summer	Rising Sun (Chatsworth) – (08/10) MyZ, MyPR, Marketing Spread, The Weekend, SA Today, Buy PE, Free-Mail – (11/10) Woza Weekend – (12/10) MyDurban – (13/10) Rising Sun (Chatsworth) – (19/10) Rising Sun (North Coast) – (20/10) Mzansi Life & Style – (27/10)
15 reasons to visit the 'Golf Coast' – where tees and seas apply!	Marketing Spread – (12/10) MyPR, The Weekend, SA Today – (13/10) MyZA, MyDurban, Buy PE – (14/10) Woza Weekend – (19/10) Potchefstroom Herald, Carletonville Herald, Polokwane Observer, Vaalweekblad, Lowvelder, Get It Joburg North, Get It Joburg West, Zululand Observer, Parys Gazette, Alex News, The North Coast Courier, Krugersdorp News, Berea Mail, Southern Courier, Midrand

PRESS RELEASES	EARNED (PR) MEDIA EXPOSURE
	Reporter, Mpumalanga News, Brakpan Herald, Fourways Review, Northcliff & Melville Times, Rosebank Killarney Gazette, Randfontein Herald, South Coast Herald, North Coast Rising Sun, Comaro Chronicle, KZN Eyethu, Middelburg Observer, Witbank News, African Reporter, Randburg Sun, Bedfordview and Edenvale News, Ridge Times, Highway Mail, Boksburg Advertiser, Kempton Express, Northglen News, Benoni City Times, South Coast Sun, Southland Sun, Alverton Record, Springs Advertiser, Germiston City News, Roodepoort Record, Rising Sun (Chatsworth), Rekord Pretoria, Soweto Urban, Rising Sun (Overport), Review, Capital Newspapers, Get It Magazine Joburg South, Letaba Herald, Heidelberg Nigel Heraut, Get It Magazine Lowveld, Rising Sun (Lenasia), Kathorus Mail, Rising Sun (Mid SC), Get It Ballito, Get It Highway, Get It Pretoria, Out & About – (22/10) Absolute Mama (28/10) Personal Finance, Tax Breaks, Inflight – (01/11) Signature Magazine – (01/12)
Video: Thrilling orca sighting off the KZN South Coast	IOL, News24, Good Things Guy, DUrban TV, Wildside Magazine, News Portal ZA, Eminetra – (28/10) Marketing Spread, The South African, Eminetra – (29/10) South Coast Herald, Coast KZN – (02/11) Ugu District News – (05/11)
Enjoy the summer vibes at 10 of the best picnic spots on the KZN South Coast	ILoveZA, The South African – (28/10) SA Today, Marketing Spread – (29/10)

PRESS RELEASES	EARNED (PR) MEDIA EXPOSURE
	Woza Weekend, MyPR, My Durban, Rising Sun (Chatsworth) – (01/11) My ZA – (02/11) Rising Sun (Chatsworth) – (09/11) Rising Sun (North Coast) – (10/11)
Flock to the KZN South Coast to experience some of the best birding spots	IOL, MyZA, MyPR, My Durban, The Weekend, SA Today, Buy PE, Free-Mail – (03/11) Marketing Spread, eHowzit – (04/11) IOL – (05/11) Independent on Saturday, Weekend Witness, IOL – (06/11) Absolute Mama – (08/11) Famous Publishing – (10/11) South Coast Fever – (11/11) Rising Sun (Chatsworth) – (16/11) Rising Sun (North Coast) – (17/11) Rising Sun (Mid-South Coast) – (30/11)
Get ready for a bumper summer season in KZN's Paradise	Weekly Gazette – (08/11) MyZA, MyPR, My Durban, The Weekend, Buy PE, IOL – (09/11) Marketing Spread, SA Today – (10/11) Highway Mail, Northglen News, Rising Sun (Chatsworth) – (11/11) Vaalweekblad, Lowvelder, Zululand Observer, Krugersdorp News, Berea Mail, Southern Courier, Midrand Reporter, Mpumalanga News, Northcliff & Melville Times, Rosebank Killarney Gazette, South Coast Herald, North Coast Rising Sun, KZN Eyethu, Middelburg Observer, Ridge Times, Boksburg Advertiser, Kempton Express, Benoni City Times, South Coast Sun, Springs Advertiser, Rekord Pretoria, Review, Capital Newspapers, Heidelberg Nigel Heraut, Rising Sun (Mid SC), Soweto Urban – (14/11)

PRESS RELEASES	EARNED (PR) MEDIA EXPOSURE
	Rising Sun (Chatsworth), Woza Weekend – (16/11) Rising Sun (North Coast) – (17/11)
The top 15 water sports to try on the KZN South Coast this summer	MyPR, MyDurban, The Weekend – (11/11) Marketing Spread, MyZA, Buy PE – (12/11) Rising Sun (Chatsworth) – (15/11) Ugu District News – (03/12)
Strap on your running shoes and head to the KZN South Coast for the 7 best trail runs	Wildside – (01/12) Marketing Spread, MyZA, IOL, MyPR, MyDurban, The Weekend, Buy PE, Free-Mail – (15/11) My PE News, South Africa Today – (16/11) Rising Sun (Chatsworth) – (19/11) Absolute Mama – (21/11)
Ugu South Coast Tourism shares 15 water safety tips ahead of summer holiday season	MyDurban, Marketing Spread, My PR, The Weekend, South Africa Today, Out & About – (30/11) MyZA, Buy PE – (01/12) South Coast Herald – (03/12)
Entrepreneur and actress Fundi Zwane attends launch of KZN South Coast Rickshaw Ride experience	Weekend Witness – (17/11) South Coast Fever – (02/12) South Coast Herald – (03/12) Weekly Gazette – (06/12)
KZN South Coast offers tourists the best outdoor activities this summer!	IOL – (04/12) Daily News, My Durban, MyZA , MyPR, The Weekend, South Africa Today, Marketing Spread – (06/12) Buy PE, Sawubona – (07/12) ShowMe – (08/12)

Brand Tracking

Below is the 525 free media coverage and brand exposure generated from 11 June to 09 December 2021 as recorded through Newsclip monitoring. All of the 525 media coverage which included radio interviews and print was positive. The list of media coverage includes