



UGU DISTRICT MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDED 31 AUGUST 2021

Prepared By: Budget and Treasury Office

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PART 1 – IN-YEAR REPORT

1. PURPOSE

The purpose of the report is to submit to the Mayor the statement of financial performance and implementation of the 2021/22 Budget of the Ugu District Municipality for the period ending 31 August 2021 in line with the statutory requirements of S71 of the Municipal Finance Management Act (Act 56, 2003).

2. AUTHORITY

Mayor

3. LEGAL / STATUTORY REQUIREMENTS

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

4. BACKGROUND

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

5. EXECUTIVE SUMMARY

The monthly budget statement in terms of section 71 of the Municipal Finance Management Act for the period ended 31 August 2021 is detailed below. The monthly budget statement is divided into the following:

- 5.1 Monthly Budget Statement Summary
- 5.2 Statement of Financial Performance
- 5.3 Revenue By source
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- 5.6 Capital Expenditure
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6. MAIN TABLES

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

5.1 MONTHLY BUDGET STATEMENT SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M02 August

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Total Revenue (excluding capital transfers and contributions)	1 053 137	1 203 406	–	42 916	289 958	200 568	89 390	45%	1 292 796
Total Expenditure	1 054 083	1 349 217	–	107 031	169 369	224 870	(55 500)	-25%	1 293 717
Surplus/(Deficit)	(945)	(145 811)	–	(64 114)	120 588	(24 302)	144 890	-596%	(921)
Capital expenditure	196 880	333 687	–	19 034	22 494	55 591	(33 097)	-60%	300 590

Table C1 above, reflects a surplus of R120.5 million against the budgeted loss of (R24.3 million) for the current financial year to-date which resulted in a positive variance of R144.8 million. The reasons for the variance are explained under 5.1.1. below

Impact on Revenue

- During the first month of the current financial year, the municipality had received the first trenches of the major grants, including the Equitable Share, Municipal Infrastructure Grant and Water Services Infrastructure Grant.
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Impact on Expenditure

- The depreciation expense has not been processed in the general ledger due to the delays in the implementation of the Assets Management module
- The first trenches of the allocations to the municipal entities has not been paid as invoices will only be received at the end of the first quarter.

The municipality has plans to fact track in implementation of the new financial system to ensure that the financial records of the municipality are complete and reflect a true status of the municipality's financial affairs.

5.1.1. Revenue by source

The total revenue earned for the financial year to-date is R 289.9 million, compared to the target of R200.5 million which resulted in a positive variance of R89.3 million.

Reason for the variance

During the first month of the current financial year, the municipality had received the first trenches of the major grants, including the Equitable Share, Municipal Infrastructure Grant and Water Services Infrastructure Grant.

5.1.2. Operating Expenditure:

The total operational expenditure for the financial year to-date amounted to R169.3 million against the target of R224.8 million which resulted in a positive variance of R55.5 million.

Reason for the variance

- The depreciation expense has not been processed in the general ledger due to the delays in the implementation of the Assets Management module
- The first trenches of the allocations to the municipal entities has not been paid as invoices will only be received at the end of the first quarter.

This discrepancy will be addressed through the full implementation of the financial system which is in progress and is a priority of the municipality.

5.1.3. Capital Expenditure:

The capital expenditure for the financial year to-date amounts to R22.4 million against the target of R55.5 million which resulted in a negative variance of R33 million.

Reason for the variance

Cogta had given the municipality an extension until mid-July to finalize the expenditure on the MIG grant for the 2020/2021 financial year, which therefore delayed the implementation of the current year's MIG budget.

The implementation of the capital budget, especially the grant funded projects, remains a priority of the municipality's management and monthly reports on the grants expenditure is discussed at the MANCO meetings.

5.2 STATEMENT OF FINANCIAL PERFORMANCE

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M02 August

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	424 316	501 878	-	32 604	56 901	83 646	(26 746)	-32%	475 132
Investment revenue	6 760	12 540	-	377	726	2 090	(1 364)	-65%	11 175
Transfers and subsidies	568 695	593 848	-	4 505	222 990	98 975	124 015	125%	717 863
Other own revenue	53 366	95 140	-	5 431	9 341	15 857	(6 515)	-41%	88 625
Total Revenue (excluding capital transfers and contributions)	1 053 137	1 203 406	-	42 916	289 958	200 568	89 390	45%	1 292 796
Employee costs	396 684	403 418	-	47 354	79 772	67 236	12 535	19%	415 953
Remuneration of Councillors	9 719	10 650	-	806	1 610	1 775	(165)	-9%	10 485
Depreciation & asset impairment	108 697	220 272	-	19	19	36 712	(36 693)	-100%	183 579
Finance charges	17 662	12 644	-	1 919	2 168	2 107	60	3%	12 704
Inventory consumed and bulk purchases	163 335	146 117	-	11 015	11 145	24 353	(13 207)	-54%	132 910
Transfers and subsidies	17 914	20 070	-	-	-	3 345	(3 345)	-100%	16 725
Other expenditure	340 072	536 047	-	45 918	74 656	89 341	(14 685)	-16%	521 362
Total Expenditure	1 054 083	1 349 217	-	107 031	169 369	224 870	(55 500)	-25%	1 293 717
Surplus/(Deficit)	(945)	(145 811)	-	(64 114)	120 588	(24 302)	144 890	-596%	(921)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	242 335	285 098	-	25 994	25 994	47 516	(21 522)	-45%	263 576
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	241 390	139 286	-	(38 120)	146 583	23 214	123 369	531%	262 655
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	241 390	139 286	-	(38 120)	146 583	23 214	123 369	531%	262 655
Capital expenditure & funds sources									
Capital expenditure	196 880	333 687	-	19 034	22 494	55 591	(33 097)	-60%	300 590
Capital transfers recognised	179 286	295 098	-	(24 234)	(20 807)	49 183	(69 990)	-142%	225 108
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17 595	38 450	-	43 268	43 301	6 408	36 893	576%	75 343
Total sources of capital funds	196 880	333 548	-	19 034	22 494	55 591	(33 097)	-60%	300 451
Financial position									
Total current assets	158 365	545 211	-	-	640 055	-	-	-	1 139 832
Total non current assets	103 310	3 483 571	-	-	3 867 450	-	-	-	7 060 724
Total current liabilities	26 062	375 664	-	-	735 084	-	-	-	1 079 442
Total non current liabilities	(6 120)	77 357	-	-	80 818	-	-	-	151 728
Community wealth/Equity	241 732	3 575 763	-	-	3 545 028	-	-	-	6 834 417
Cash flows									
Net cash from (used) operating	(1)	378 964	-	(54 193)	(134 067)	72 036	206 102	286%	351 858
Net cash from (used) investing	736	(333 573)	-	(2 530)	(2 516)	(55 591)	(53 076)	95%	(333 573)
Net cash from (used) financing	(136)	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	600	125 415	-	(136 582)	(216 442)	96 469	312 911	324%	(1 297 120)
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	17	30	35	25	22	21	110	564	824
Creditors Age Analysis									
Total Creditors	25	2	82	16	3	5	5	232	371

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

5.3 FINANCIAL PERFORMANCE - REVENUE BY SOURCE

The revenue by source can be explained in detail as per tables below:

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

2021/22 - Table 04: Monthly Budget Statement - Financial Performance (Revenue and expenditure) - M02 August										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		320 950	414 793	-	24 972	42 025	69 132	(27 107)	-39%	387 686
Service charges - sanitation revenue		103 366	87 084	-	7 631	14 876	14 514	361	2%	87 446
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		2 548	3 500	-	12	30	583	(553)	-95%	2 947
Interest earned - external investments		6 760	12 540	-	377	726	2 090	(1 364)	-65%	11 175
Interest earned - outstanding debtors		43 015	-	-	3 817	7 710	-	7 710	#DIV/0!	7 710
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		(4)	-	-	-	-	-	-	-	-
Licences and permits		23	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		568 695	593 848	-	4 505	222 990	98 975	124 015	125%	717 863
Other revenue		6 446	91 640	-	1 602	1 601	15 273	(13 673)	-90%	77 968
Gains		1 339	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 053 137	1 203 406	-	42 916	289 958	200 568	89 390	45%	1 292 796

5.3.1. Revenue by Source

This table provides an overview of the monthly actual, year to date actual and year to date Budget of revenue by Source and details explained below.

5.3.1.1. Service Charges-Water

The actual revenue billed from Service Charges-Water as at 31st August 2021 amounted to R42 million compared with the budget of R69 million, which resulted in a negative variance of R27.1 million. The take-on balances from the previous financial system were incorrect due to the estimated meter reading that were processed in the previous system. The new financial system has been upgraded with a tool that will enable the municipality to correct the debtor's opening balances that were previously inflated. The new tool was implemented from mid-June 2021 however the impact thereof has been realized in the billing reports from July 2021. The process of correcting the opening balance is ongoing and will affect the future revenues until this issue is finally resolved.

5.3.1.2. Service charges-sanitation

The actual revenue billed from Service Charges-Sanitation as at 31st August 2021 amounted to R14.8 million which is in line with the budget of R14.5 million.

5.3.1.3. Rental of facilities

Revenue from rental of facilities recognised amounts to R30 thousand compared to the year to-date budget of R383 thousand which result in a negative variance of R553 thousand. The variance is caused by less demand of municipalities facilities due to COVID regulations that were implemented which do not allow gathering of many people.

5.3.1.4. Interest earned-external investments

Interest earned on external investments amounted to R726 thousand compared to the year to-date budget of R2 million, resulting in a negative variance of R1.3 million. The municipality had withdrawn most of the invested funds at the June 2021 in order to pay the old outstanding creditors. The municipality is currently experiencing cash flow challenges and does not have enough reserve funds to invest in the short-term deposit accounts. The first trench of the equitable share was received towards the end July and although a portion of it was invested when received, not much interest had been received on these deposits at the end of the reporting period.

5.3.1.5. Interest earned-outstanding debtors

Interest earned on outstanding debtors amounts to R7.7 million compared to the year to-date budget of Zero, which resulted in a positive variance of 100%. There was an error in the annual budget whereby no provision was made for the interest on outstanding debtors. The municipality had amended its policy to charge interest on outstanding debtors and therefore should have budgeted for this income in the annual budget 2021/2022. This error will be corrected in the mid-term adjustments budget.

5.3.1.6. Transfers and subsidies

Transfers and subsidies recognised operational amounted to R222.9 million against the year to-date budget of R98.9 million, resulting in a positive variance of R124 million. The variance is caused by the first trench of the Equitable share grant that was received in July. This grant is allocated to income in full when received.

5.3.1.7. Other revenue

This income is composed of all the internally generated income except the service charges, the rental of facilities and the interest income. The year-to-date performance on Other Revenue amounted to R1.6 million compared with the year to-date budget of R15.2 million, resulting in a negative variance of R13.6 million. Most of the lease contracts expired at the end of June 2021 and the process of renewing the contracts is in progress. Therefore, until the new contracts have been finalised, the tenants have not been invoiced.

5.3.2. Overall revenue YTD budget to date

The revenue received for the year to-date amounted to R289.9 million compared with the budget of R200. 5 million.

5.4 FINANCIAL PERFORMANCE - EXPENDITURE BY TYPE

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

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		396 684	403 418	-	47 354	79 772	67 236	12 535	19%	415 953
Remuneration of councillors		9 719	10 650	-	806	1 610	1 775	(165)	-9%	10 485
Debt impairment		253	95 011	-	15 836	15 836	15 835	1	0%	95 012
Depreciation & asset impairment		108 697	220 272	-	19	19	36 712	(36 693)	-100%	183 579
Finance charges		17 662	12 644	-	1 919	2 168	2 107	60	3%	12 704
Bulk purchases - electricity		151 051	-	-	-	-	-	-	-	-
Inventory consumed		12 284	146 117	-	11 015	11 145	24 353	(13 207)	-54%	132 910
Contracted services		174 643	158 502	-	11 689	16 651	26 417	(9 766)	-37%	148 736
Transfers and subsidies		17 914	20 070	-	-	-	3 345	(3 345)	-100%	16 725
Other expenditure		171 013	262 330	-	18 758	42 533	43 722	(1 188)	-3%	261 142
Losses		(5 838)	20 204	-	(365)	(365)	3 367	(3 732)	-111%	16 472
Total Expenditure		1 054 083	1 349 217	-	107 031	169 369	224 870	(55 500)	-25%	1 293 717

5.4.1. Employee related costs

The year to-date actual expenditure for the employee costs amounted to R79.2 million compared with the budget of R67.2 million, resulting in a negative variance of R12.5 million. The variance is caused by the excessive overtime claims made by the water services operations staff.

5.4.2. Remuneration of councillors

The year to-date actual expenditure for the councillor's allowances amounted to R1.6 million compared with the budget of R1.7 million, resulting in a positive variance of R165 thousand. The variance is caused by the savings on travelling and S&T claims during the Covid-19 lock downs

5.4.3. Depreciation and asset impairment

There has been no expenditure for depreciation and asset impairment for the financial year to-date. This is caused by the asset management module being one of the outstanding modules of the new financial system. The implementation of the outstanding modules on the new financial system remains the priority of the municipality's management.

5.4.4. Inventory consumed

The year to-date actual expenditure for inventory consumed amounted to R11.1 million compared with the budget of R24.3 million, resulting in a positive variance of R13.2 million. The municipality will always start slow to implement the annual budget during the first quarter of the financial year due to the SCM processes relating to the awarding of new projects. The budget implementation process is expected to pick as the financial year progresses

5.4.5. Contracted Services

The expenditure for Contracted services for the financial year to-date amounted to R16.6 million, compared with a budget of R21.8 million resulting in a positive variance of R26.4 million resulting in a positive variance of R9.7 million. The municipality will always start slow to implement the annual budget during the first quarter of the financial year due to the SCM processes relating to the awarding of new projects. The budget implementation process is expected to pick as the financial year progresses.

5.4.6. Transfers and subsidies

The payment of the allocation to the municipal entities is normally done in four tranches at the end of each quarter, hence there was no expenditure incurred at the end of August

5.4.7. Other operating expenditure

The expenditure on Other expenditure for the year to-date amounted to R42.5 million compared to the budget of R43.7 million resulting in a positive variance of R1.1 million. The municipality has adopted a cost containment strategy due to the current cash flow challenges.

5.4.8. Overall expenditure budget

The overall expenditure for the financial year to-date is R169.3 million compared with the budget of R224.8 million resulting in the overall savings of R55.5 million. The implementation of the cost containment strategy has resulted in the savings being realized.

5.5 DEBTORS AGE ANALYSIS

CUSTOMER TYPE AG ANALYSIS FOR THE MONTH ENDING 31 AUGUST 2021								
Customer Type	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	4 334 779.05	5 421 965.96	13 815 657.82	3 774 557.32	3 453 590.83	3 351 255.85	88 874 098.56	123 025 905.40
Departmental	-9 478 628.53	3 012 084.73	2 275 415.02	1 490 842.30	957 902.95	1 186 659.63	27 873 437.28	27 317 713.38
Ugu DM	4 109.29	301 936.56	60 724.71	14 144.57	-6 941.45	13 352.12	627 750.26	1 015 076.06
Private Individuals	25 155 884.29	21 823 916.60	19 852 918.57	20 007 541.96	17 224 945.55	16 900 521.87	554 475 920.40	675 441 649.25
	20 016 144.10	30 559 903.85	36 004 716.12	25 287 086.15	21 629 497.88	21 451 789.47	671 851 206.51	826 800 344.09

DEPARTMENTAL AGE ANALYSIS FOR THE MONTH ENDING 31 AUGUST 2021								
Account Category	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Dept of Education Total	721.12	5 140.81	113 586.50	1 719.13	1 187.73	1 457.61	28 168.80	151 981.70
Dept of Education(Section 20) Total	-28 999.88	51 231.53	-	-	-	-	0.00	22 231.65
Dept of Education(Section 21) Total	260 975.75	397 904.50	344 502.10	303 501.33	265 552.37	148 747.57	4 928 450.20	6 649 633.82
Dept of Health Total	-4 624 822.04	163 196.73	181 248.33	179 358.27	148 176.60	153 517.25	3 058 468.54	-740 856.32
Dept of Higher Education and Training Total	110 931.95	1 284.80	816.67	498.88	496.81	494.76	21 949.01	136 472.88
Dept of Human Settlement Total	4 806.11	4 775.38	4 561.45	4 539.43	4 499.66	7 554.47	95 618.90	126 355.40
Dept of Public Works National Total	-544 280.40	606 648.34	141 968.91	81 216.48	-388 900.31	70 045.14	1 525 285.83	1 491 983.99
Dept of Public Works Provincial Total	2 650.69	1 436.63	1 251.96	1 248.31	1 244.66	1 403.34	110 065.54	119 301.13
Dept of Social Development Total	10 776.13	2 161.00	1 910.16	-2 531.04	1 794.48	1 788.83	135 226.79	151 126.35
Dept of Sports and Recreation Total	789.59	787.81	50.98	-	-	-	0.00	1 628.38
Dept of Transport Total	53 164.54	224 310.14	106 022.13	12 149.66	86 298.18	30 159.43	127 587.46	639 691.54
Eskom Total	34 903.11	44 724.53	31 976.80	32 433.85	49 733.76	29 047.21	873 900.87	1 096 720.13
Harry Gwala District Municipality Total	369 372.04	367 750.68	334 515.78	-	-	-	0.00	1 071 638.50
National Youth Development Agency Total	-	-3 846.50	-	-	-	-	-	-3 846.50
Ray Nkonyeni Municipality Total	-1 482 714.81	313 253.83	148 682.35	322 650.46	232 527.08	215 711.12	4 896 515.86	4 646 625.89
South African Post Office Total	15 532.41	17 487.35	1 261.48	152.99	152.21	151.44	1 767.63	36 505.51
Telkom SA Total	8 478.28	-10 258.85	3 667.75	36.70	-	-	8 392.23	10 316.11
Transnet Total	39 170.67	53 160.52	43 757.91	49 913.92	48 156.40	67 232.22	1 464 951.75	1 766 343.39
Umdoni Local Municipality Total	-2 300 493.74	790 277.37	561 732.16	557 241.22	555 228.65	471 780.28	10 062 451.01	10 698 216.95
Umuziwabantu Municipality Total	-878 905.79	4 352.64	4 352.64	-33 138.31	-	8 752.44	760 532.26	-134 054.12
Umzumbe Municipality Total	-657 608.58	4 669.60	4 054.28	7 400.98	719.78	7 415.31	706 765.77	73 417.14
Grand Total	-9 605 552.85	3 040 448.84	2 029 920.34	1 518 392.26	1 006 868.06	1 215 258.42	28 806 098.46	28 011 433.53

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

5.6 CAPITAL EXPENDITURE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 5 - 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		-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4.7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		14 213	36 450	-	1 542	1 562	6 075	(4 513)	-74%	31 937
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		-	-	-	(20)	(6)	-	(6)	#DIV/0!	(6)
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		-	140	-	-	-	-	-	-	140
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 13 - Water Management		161 989	212 593	-	(29 939)	(27 625)	35 432	(63 057)	-176%	149 537
Vote 14 - Waste Water Management		20 978	84 505	-	47 452	48 564	14 084	34 480	245%	118 984
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	196 880	333 697	-	19 034	22 494	55 591	(33 097)	-60%	300 590
Total Capital Expenditure		196 880	333 697	-	19 034	22 494	55 591	(33 097)	-60%	300 590
Capital Expenditure - Functional Classification										
Governance and administration		14 213	36 450	-	1 542	1 562	6 075	(4 513)	-74%	31 937
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		14 213	36 450	-	1 542	1 562	6 075	(4 513)	-74%	31 937
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	(20)	(6)	-	(6)	#DIV/0!	(6)
Planning and development		-	-	-	(20)	(6)	-	(6)	#DIV/0!	(6)
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		182 667	297 098	-	17 513	20 939	49 516	(25 577)	-58%	260 521
Energy sources		-	-	-	-	-	-	-	-	-
Water management		161 989	212 593	-	(29 939)	(27 625)	35 432	(63 057)	-176%	149 537
Waste water management		20 978	84 505	-	47 452	48 564	14 084	34 480	245%	118 984
Waste management		-	-	-	-	-	-	-	-	-
Other		-	140	-	-	-	-	-	-	140
Total Capital Expenditure - Functional Classification	3	196 880	333 697	-	19 034	22 494	55 591	(33 097)	-60%	300 590
Funded by:										
National Government		179 286	295 098	-	(24 234)	(20 807)	49 183	(69 990)	-142%	225 108
Provincial Government		-	-	-	-	-	-	-	-	-
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		179 286	295 098	-	(24 234)	(20 807)	49 183	(69 990)	-142%	225 108
Borrowing	5	-	-	-	-	-	-	-	-	-
Internally generated funds		17 595	38 450	-	43 268	43 301	6 408	35 893	576%	75 343
Total Capital Funding		196 880	333 697	-	19 034	22 494	55 591	(33 097)	-60%	300 451

The above table give details of the year to-date actual capital expenditure against the budget. The actual capital expenditure for the financial year to-date amounted to R22.4 million, against the budget of R55.5.7 million, resulting in a negative variance of R33 million. Cogta had given the municipality an extended period until 15 July to spend the MIG allocation of the 2020/21 financial year, which resulted in the implementation of the 2021/2022 being delayed. The implementation of the capital budget especially the grants funded projects is being closely monitored by management.

5.7 INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Mont	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commis- sion Paid (Rands)	Commis- sion Recipi- ent	Expiry date of investm- ent	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality	Q1													
FNB Investment										45 000			-	45 000
First National Bank										94				94
NEDBank										45 000			(30 000)	15 000
Investec										20 000			-	20 000
ABSA Bank CALL MIG										43 933			(22 042)	21 891
STD Investment										50 000			(20 000)	30 000
ABSA Bank CALL										18 720			(14 213)	4 507
Jazz										-				-
ABSA										0				0
										-				-
										-				-
Municipality sub-total										222 747	-	-	(86 255)	136 493
Entities														
														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									222 747		-	(86 255)	136 493

The municipality does not hold any long-term investments due to its financial position. The municipality currently putting grant receipts into short term deposits until the funds are required to defray the related expenditures. The short-term deposit accounts attract better interest rates compared with the ordinary bank account (current account).

5.8 TRANSFERS AND GRANTS RECEIPTS

UGU DISTRICT MUNICIPALITY

GRANTS REGISTER

31 August 2021

NO.	DETAILS	Balance as	Total Income	Total Exp	Balance as at	Responsible	Funder/
		1-Jul-2021	31-Aug-2021	31-Aug-2021	31-Aug-2021	Person	Sponsor
A1	Finance Management Grant	0.00	1 750 000.00	120 264.67	1 629 735.33	GM: TR	DPLG
A2	Rural Transport Services	1 748 918.51	1 905 000.00	-	3 653 918.51	GM: WS	DTRANSPORT
A3	Expanded Public Works Programme	-	903 000.00	525 550.00	377 450.00	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	-	10 000 000.00	4 990 554.11	5 009 445.89	GM: WS	DPLG
A5	District Growth and Development Summit	14 379.80	-	-	14 379.80	OMM	COGTA
A6	Development Planning Shared Services	522 595.50	-	-	522 595.50	OMM	COGTA
A7	Disaster Recovery Grant	1 903 057.40	-	-	1 903 057.40	GM: CS	COGTA
A8	Shared Legal Services Grant	1 000 000.00	-	-	1 000 000.00	OMM	COGTA
A9	Accelerated Water Intervention Programme - Umzimkhulu	-	-	-	-	GM: WS	COGTA
A10	Water Intervention-Malangen pumpstation	75 001.65	-	-	75 001.65	GM: WS	COGTA
A11	Mig Projects	-	21 568 000.00	21 003 918.62	564 081.38	GM: WS	DPLG
A12	Equitable Shares	-	218 485 000.00	87 394 000.00	131 091 000.00	GM: WS	DPLG
	Total Unspent Grant /Subsidies	5 263 952.86	254 611 000.00	114 034 287.40	145 840 665.46		

5.8.1. Transfers and Grants Receipts

The total grants received to date for period ending 31 August 2021 amounted to R254.6 million.

5.8.2. Transfers and Grants Expenditure

Grants are monitored on a monthly basis and a grants register is communicated/ shared with management to ensure effective management of the grants. The expenditure on grant funded projects will normally start slowing down during the first quarter of the financial year due to the SCM processes relating to the awarding of new contracts.

5.8.3. Grants Expenditure

5.8.3.1. Finance Management Grant (FMG)

This grant is used to pay for the finance management interns and other training programs related to municipal finance. The gazetted amount is R 1 750 000 million and as at the end of August, the full allocation had been received. The expenditure to date amounts to R120 254.67

5.8.3.2. Municipal Infrastructure Grant (MIG)

This grant is used to build new and refurbish the existing water and sanitation infrastructure.

The gazetted amount is R 255 524 000 million and as at the end of August, the first trench of R21 568 000 had been received. An amount of R 21 003 918.62 had been spent as at the end of August 2021

5.8.3.3. Water Services Infrastructure Grant (WSIG)

The gazette amount is R 72 350 000 million and as at the end of August 2021 the first trench of R10 000 000 had been received. The actual expenditure for the financial year to-date amounted to R 4 990 554.11

5.8.3.4. 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

5.9 SALARIES EXPENDITURE DETAILS

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councilor and staff benefits - M02 August

Summary of Employee and Councilor remuneration	Ref	2018/21	Budget Year 2021/22						
		Actual Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands		A	B	C					
Councillors (Ballot Office Room plus Othud)									
Basic Salaries and Wages	1	7 508	4 892	-	622	1 242	815	(427)	-52%
Pension and UIF Contributions		-	262	-	-	-	44	44	100%
Medical Aid Contributions		-	221	-	-	-	37	37	100%
Motor Vehicle Allowance		-	2 789	-	-	-	468	468	100%
Cellphone Allowance		-	738	-	-	-	123	123	100%
Housing Allowances		-	1 708	-	-	-	284	284	100%
Other benefits and allowances		2 211	42	-	134	367	7	(360)	-5107%
Sub Total - Councillors		9 719	18 660	-	896	1 610	1 775	(165)	-9%
% increase	4		9.6%						
Senior Managers of the Municipality									
Basic Salaries and Wages	3	613	13 623	-	31	102	2 270	2 168	96%
Pension and UIF Contributions		135	940	-	11	22	157	134	86%
Medical Aid Contributions		54	-	-	4	8	-	(8)	NDIV/0%
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		31	230	-	-	-	38	38	100%
Motor Vehicle Allowance		332	233	-	38	76	39	(37)	-96%
Cellphone Allowance		12	161	-	1	2	27	26	93%
Housing Allowances		2	-	-	0	0	-	(0)	NDIV/0%
Other benefits and allowances		-	-	-	-	-	-	-	-
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	-	106	212	2 531	(2 319)	-92%
% increase	4		1039.5%						
Other Municipal Staff									
Basic Salaries and Wages		260 637	268 180	-	37 129	58 413	44 697	(13 716)	-31%
Pension and UIF Contributions		41 795	43 793	-	3 340	6 458	7 299	841	12%
Medical Aid Contributions		16 991	18 911	-	1 399	2 796	3 192	396	11%
Overtime		44 200	29 579	-	612	4 734	4 930	196	4%
Performance Bonus		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 439	10 373	-	826	1 628	1 729	103	6%
Cellphone Allowance		2 801	2 891	-	231	460	482	22	5%
Housing Allowances		1 844	1 845	-	145	290	308	17	6%
Other benefits and allowances		10 361	8 926	-	549	1 690	1 104	(336)	-46%
Payments in lieu of leave		3 106	3 270	-	1 754	1 763	545	(1 218)	-224%
Long service awards		2 176	1 917	-	187	553	320	(233)	-73%
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		395 350	387 682	-	48 471	78 783	64 614	(14 169)	-22%
% increase	4		-1.9%						
Total Parent Municipality		496 483	412 518	-	47 383	88 595	68 328	(11 685)	-17%
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Basic Salaries and Wages		-	549	-	-	-	-	-	549
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Basic Fees		-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities	2	-	549	-	-	-	-	-	549
% increase	4		NDIV/0%						
Senior Managers of Entities									
Basic Salaries and Wages		-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-
% increase	4		-						
Other Staff of Entities									
Basic Salaries and Wages		-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-
% increase	4		-						
Total Municipal Entities		-	549	-	-	-	-	-	549
TOTAL SALARY, ALLOWANCES & BENEFITS		496 483	418 858	-	47 383	88 595	68 328	(11 685)	-17%
% increase	4		1.9%						
TOTAL MANAGERS AND STAFF		325 584	482 558	-	48 577	78 333	67 143	(11 636)	-18%

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

5.10 LONG-TERM LOANS

UGU DISTRICT MUNICIPALITY LOAN REGISTER: 31 AUG 2021

DETAILS	INTEREST %	REDEEMABLE	PROJECT NUMBER	CAPITAL BALANCE-01 JULY 2021	CURRENT RECEIPTS	INTEREST CHARGED/ MTH	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE- AUG 2021
DBSA	5%	31/03/2022	101980/1	2 543 298.57	-	63 567.35	63 567.35	-	-	2 543 298.57
DBSA	5%	31/03/2024	101980/2	7 268 283.70	-	181 660.55	181 660.55	-	-	7 268 283.70
DBSA	5%	30/06/2029	102756/1	35 290 979.49	-	151 076.92	151 076.92	151 076.92	284 786.03	35 006 193.46
RNM		30/08/2021	RNM	136 842.11	-	6 627.23	6 627.23	-	-	136 842.11
TOTAL				45 239 403.87	-	402 932.05	402 932.05	151 076.92	284 786.03	44 954 617.84

5.10.1. External Loans

The loans are structured unsecured loans with various financial institutions. Current loan balance outstanding is R 44 954 617.84 from DBSA. The municipality is still able to make loan repayments as and when they fall due.

5.11 PERFORMANCE INDICATORS

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

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
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.7%	17.3%	0.0%	1.3%	1.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		6.3%	10.6%	0.0%	19.4%	15.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	607.6%	145.1%	0.0%	87.1%	105.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		-15.6%	33.4%	0.0%	21.2%	25.1%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		14.5%	34.0%	0.0%	161.7%	65.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
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		37.7%	33.5%	0.0%	27.5%	32.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.0%	19.4%	0.0%	0.7%	1.8%
<u>IDP regulation financial viability indicators</u>							
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 August 2021.

5.11.1. Borrowing Management

The outstanding amount in the loan from DBSA is currently sitting at 1.3% for both DBSA Water infrastructure Loan and DBSA Sanitation infrastructure Loan.

5.11.2. Liquidity

Current Ratio: Current Assets: Current Liabilities, the Municipality is sitting at 0.9:1 which is lower than the norm of 2:1
Liquidity Ratio: Current Assets less Inventory: Current Liabilities, the Municipality is sitting at 0.2:1 which is lower than the norm of 1.5:1

5.11.3. Revenue Management

The Municipality is sitting at 161.7% 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 incorrect meter reading that were processed in the old system. From June 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 incorrect account balances have been restated.

6. MAIN TABLES

6.1 SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M02 August

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	424 316	501 878	-	32 604	56 901	83 646	(26 746)	-32%	475 132
Investment revenue	6 760	12 540	-	377	726	2 090	(1 364)	-65%	11 175
Transfers and subsidies	568 695	593 848	-	4 505	222 990	98 975	124 015	125%	717 863
Other own revenue	53 366	95 140	-	5 431	9 341	15 657	(6 515)	-41%	88 625
Total Revenue (excluding capital transfers and contributions)	1 053 137	1 203 406	-	42 916	289 958	200 568	89 390	45%	1 292 796
Employee costs	396 684	403 418	-	47 354	79 772	67 236	12 535	19%	415 953
Remuneration of Councilors	9 719	10 650	-	806	1 610	1 775	(165)	-9%	10 485
Depreciation & asset impairment	108 697	220 272	-	19	19	36 712	(36 693)	-100%	183 579
Finance charges	17 662	12 644	-	1 919	2 168	2 107	60	3%	12 704
Inventory consumed and bulk purchases	163 335	146 117	-	11 015	11 145	24 353	(13 207)	-54%	132 910
Transfers and subsidies	17 914	20 070	-	-	-	3 345	(3 345)	-100%	16 725
Other expenditure	340 072	536 047	-	45 918	74 656	89 341	(14 685)	-16%	521 362
Total Expenditure	1 054 083	1 349 217	-	107 031	169 369	224 870	(55 500)	-25%	1 293 717
Surplus/(Deficit)	(945)	(145 811)	-	(64 114)	120 588	(24 302)	144 890	-596%	(921)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	242 335	285 098	-	25 994	25 994	47 516	(21 522)	-45%	263 576
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	241 390	139 286	-	(38 120)	146 583	23 214	123 369	531%	262 655
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	241 390	139 286	-	(38 120)	146 583	23 214	123 369	531%	262 655
Capital expenditure & funds sources									
Capital expenditure	196 880	333 687	-	19 034	22 494	55 591	(33 097)	-60%	300 590
Capital transfers recognised	179 286	295 098	-	(24 234)	(20 807)	49 183	(69 990)	-142%	225 108
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17 595	38 450	-	43 268	43 301	6 408	36 893	576%	75 343
Total sources of capital funds	196 880	333 548	-	19 034	22 494	55 591	(33 097)	-60%	300 451
Financial position									
Total current assets	158 365	545 211	-	-	640 055	-	-	-	1 139 832
Total non current assets	103 310	3 483 571	-	-	3 867 450	-	-	-	7 060 724
Total current liabilities	26 062	375 664	-	-	735 084	-	-	-	1 079 442
Total non current liabilities	(6 120)	77 357	-	-	80 818	-	-	-	151 728
Community wealth/Equity	241 732	3 575 763	-	-	3 545 028	-	-	-	6 834 417
Cash flows									
Net cash from (used) operating	(1)	378 964	-	(54 193)	(134 067)	72 036	206 102	286%	351 858
Net cash from (used) investing	736	(333 573)	-	(2 530)	(2 516)	(55 591)	(53 076)	95%	(333 573)
Net cash from (used) financing	(136)	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	600	125 415	-	(136 582)	(216 442)	96 469	312 911	324%	(1 297 120)
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	17	30	35	25	22	21	110	564	824
Creditors Age Analysis									
Total Creditors	25	2	82	16	3	5	5	232	371

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

6.2 STATEMENT OF FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		320 950	414 793	-	24 972	42 025	69 132	(27 107)	-39%	387 686
Service charges - sanitation revenue		103 366	87 084	-	7 631	14 876	14 514	361	2%	87 446
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		2 548	3 500	-	12	30	583	(553)	-95%	2 947
Interest earned - external investments		6 760	12 540	-	377	726	2 090	(1 364)	-65%	11 175
Interest earned - outstanding debtors		43 015	-	-	3 817	7 710	-	7 710	#DIV/0!	7 710
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		(4)	-	-	-	-	-	-	-	-
Licences and permits		23	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		568 695	593 848	-	4 505	222 990	98 975	124 015	125%	717 863
Other revenue		6 446	91 640	-	1 602	1 601	15 273	(13 673)	-90%	77 968
Gains		1 339	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 053 137	1 203 406	-	42 916	289 958	200 568	89 390	45%	1 292 796
Expenditure By Type										
Employee related costs		396 684	403 418	-	47 354	79 772	67 236	12 535	19%	415 953
Remuneration of councillors		9 719	10 650	-	806	1 610	1 775	(165)	-9%	10 485
Debt impairment		253	95 011	-	15 836	15 836	15 835	1	0%	95 012
Depreciation & asset impairment		108 697	220 272	-	19	19	36 712	(36 693)	-100%	183 579
Finance charges		17 662	12 644	-	1 919	2 168	2 107	60	3%	12 704
Bulk purchases - electricity		151 051	-	-	-	-	-	-	-	-
Inventory consumed		12 284	146 117	-	11 015	11 145	24 353	(13 207)	-54%	132 910
Contracted services		174 643	158 502	-	11 689	16 651	26 417	(9 766)	-37%	148 736
Transfers and subsidies		17 914	20 070	-	-	-	3 345	(3 345)	-100%	16 725
Other expenditure		171 013	262 330	-	18 758	42 533	43 722	(1 188)	-3%	261 142
Losses		(5 838)	20 204	-	(365)	(365)	3 367	(3 732)	-111%	16 472
Total Expenditure		1 054 083	1 349 217	-	107 031	169 369	224 870	(55 500)	-25%	1 293 717
Surplus/(Deficit)		(945)	(145 811)	-	(64 114)	120 588	(24 302)	144 890	(0)	(921)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		242 335	285 098	-	25 994	25 994	47 516	(21 522)	(0)	263 576
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		241 390	139 286	-	(38 120)	146 583	23 214			262 655
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		241 390	139 286	-	(38 120)	146 583	23 214			262 655
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		241 390	139 286	-	(38 120)	146 583	23 214			262 655
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		241 390	139 286	-	(38 120)	146 583	23 214			262 655

This table provides an overview of the monthly actual, year to date actual and year to date Budget of revenue by Source and expenditure by type.

6.3 CAPITAL EXPENDITURE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-		-
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		-	-	-	-	-	-	-		-
Vote 12 - Energy Sources		-	-	-	-	-	-	-		-
Vote 13 - Water Management		-	-	-	-	-	-	-		-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-		-
Vote 15 - Waste Management		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Finance and Administration		14 213	36 450	-	1 542	1 562	6 075	(4 513)	-74%	31 937
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		-	-	-	(20)	(6)	-	(6)	#DIV/0!	(6)
Vote 10 - Road Transport		-	-	-	-	-	-	-		-
Vote 11 - Environmental Protection		-	140	-	-	-	-	-		140
Vote 12 - Energy Sources		-	-	-	-	-	-	-		-
Vote 13 - Water Management		161 989	212 593	-	(29 939)	(27 625)	35 432	(63 057)	-178%	149 537
Vote 14 - Waste Water Management		20 678	84 505	-	47 452	48 564	14 084	34 480	245%	118 984
Vote 15 - Waste Management		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	196 880	333 687	-	19 034	22 494	55 591	(33 097)	-60%	300 590
Total Capital Expenditure		196 880	333 687	-	19 034	22 494	55 591	(33 097)	-60%	300 590
Capital Expenditure - Functional Classification										
Governance and administration		14 213	36 450	-	1 542	1 562	6 075	(4 513)	-74%	31 937
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		14 213	36 450	-	1 542	1 562	6 075	(4 513)	-74%	31 937
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	-	-	-	-	-	-		-
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	-	-	(20)	(6)	-	(6)	#DIV/0!	(6)
Planning and development		-	-	-	(20)	(6)	-	(6)	#DIV/0!	(6)
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		162 667	297 098	-	17 513	20 939	49 516	(28 577)	-58%	268 521
Energy sources		-	-	-	-	-	-	-		-
Water management		161 989	212 593	-	(29 939)	(27 625)	35 432	(63 057)	-178%	149 537
Waste water management		20 678	84 505	-	47 452	48 564	14 084	34 480	245%	118 984
Waste management		-	-	-	-	-	-	-		-
Other		-	140	-	-	-	-	-		140
Total Capital Expenditure - Functional Classification	3	196 880	333 548	-	19 034	22 494	55 591	(33 097)	-60%	300 590
Funded by:										
National Government		179 286	295 098	-	(24 234)	(20 807)	49 183	(69 990)	-142%	225 108
Provincial Government		-	-	-	-	-	-	-		-
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		179 286	295 098	-	(24 234)	(20 807)	49 183	(69 990)	-142%	225 108
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		17 595	38 450	-	43 268	43 301	8 408	36 893	576%	75 343
Total Capital Funding		196 880	333 548	-	19 034	22 494	55 591	(33 097)	-60%	300 451

This 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. Cogta had afforded the municipality an extension to spend the MIG allocation for 2020/2021 until mid-July 2021. This resulted in the implementation of the current year's MIG allocation being delayed until the third week of July. Also, the PMU staff were engaged in the AFS process and the finalization of the AG correction action plan for the 2019/2020 financial year.

6.4 STATEMENT FINANCIAL POSITION

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		(1 719)	125 415	—	22 235	137 199
Call investment deposits		(2 356)	—	—	133 415	133 415
Consumer debtors		136 782	342 843	—	447 337	761 610
Other debtors		15 172	51 512	—	15 690	62 910
Current portion of long-term receivables		(60)	12 502	—	3 199	14 659
Inventory		10 545	12 939	—	18 178	30 039
Total current assets		158 365	545 211	—	640 055	1 139 832
Non current assets						
Long-term receivables		736	2 272	—	2 724	4 806
Investments		—	—	—	(24)	(24)
Investment property		1 339	43 216	—	34 206	73 821
Investments in Associate		—	—	—	—	—
Property, plant and equipment		103 138	3 431 726	—	3 826 187	6 971 936
Biological		—	—	—	—	—
Intangible		(1 904)	6 357	—	4 358	10 186
Other non-current assets		—	—	—	0	0
Total non current assets		103 310	3 483 571	—	3 867 450	7 060 724
TOTAL ASSETS		261 674	4 028 783	—	4 507 505	8 200 556
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		543	14 508	—	8 529	21 828
Consumer deposits		136	—	—	21 826	21 826
Trade and other payables		20 885	325 965	—	635 053	933 855
Provisions		4 498	35 191	—	69 676	101 934
Total current liabilities		26 062	375 664	—	735 084	1 079 442
Non current liabilities						
Borrowing		(6 120)	40 176	—	44 577	81 404
Provisions		—	37 181	—	36 242	70 324
Total non current liabilities		(6 120)	77 357	—	80 818	151 728
TOTAL LIABILITIES		19 942	453 020	—	815 902	1 231 171
NET ASSETS	2	241 732	3 575 763	—	3 691 603	6 969 385
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		241 732	3 575 763	—	3 545 028	6 834 417
Reserves		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	241 732	3 575 763	—	3 545 028	6 834 417

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

PART 2 SUPPORTING SCHEDULES

1. DEBTORS ANALYSIS

CUSTOMER TYPE AG ANALYSIS FOR THE MONTH ENDING 31 AUGUST 2021								
Customer Type	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	4 334 779.05	5 421 965.96	13 815 657.82	3 774 557.32	3 453 590.83	3 351 255.85	88 874 098.56	123 025 905.40
Departmental	-9 478 628.53	3 012 084.73	2 275 415.02	1 490 842.30	957 902.95	1 186 659.63	27 873 437.28	27 317 713.38
Ugu DM	4 109.29	301 936.56	60 724.71	14 144.57	-6 941.45	13 352.12	627 750.26	1 015 076.06
Private Individuals	25 155 884.29	21 823 916.60	19 852 918.57	20 007 541.96	17 224 945.55	16 900 521.87	554 475 920.40	675 441 649.25
	20 016 144.10	30 559 903.85	36 004 716.12	25 287 086.15	21 629 497.88	21 451 789.47	671 851 206.51	826 800 344.09

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

2. CREDITOR'S ANALYSIS

Accounts Payable Age Analysis UGU DISTRICT MUNICIPALITY

Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
MAAA0150653 (A2QG SOLUTIONS)			14 950.00		513 440.50			528 390.50
MAAA0648746 (ABI SUPPLIERS)					13 590.00			13 590.00
MAAA0543618 (ABSA VEHICLE MANAGEMENT SOLUTIONS)			-0.52	-1.55			-1 356 129.81	-1 356 148.38
LHM001 (ACTOM)				199 997.65				199 997.65
MAAA0121673 (ACTOM)					20 320.50			20 320.50
MAAA0114149 (ALCOCKS PEST CONTROL)				5 097.26				5 097.26
MAAA0007349 (ALERT STATIONERS)							2 254.00	2 254.00
MAAA0110305 (AMANQAMNGESHE TRADING)							636 279.56	636 279.56
MAAA0232356 (ANIX TRADING 418)							40 545.58	40 545.58
MAAA0155136 (APPLEH NANDIE TRADING AND PROJECTS)					391 343.16			391 343.16
MAAA0000492 (AQUA TRANSPORT AND PLANT HIRE)					7 145 219.10			7 145 219.10
AS1003 (ASISBONGI TRADING)					889 510.00			889 510.00
MAAA0948262 (AT MPUNGOSHE AND DLAMINI)							26 853.08	26 853.08
MAAA0235654 (AUTOCHK)					367 514.00		87 487.56	445 001.56
MAAA0100112 (B C INDUSTRIAL AND ENGINEERING SUPPLIES)							275 998.16	275 998.16
BAB002 (BABCOCK AFRICA SERVICES)							832 063.51	832 063.51
MAAA0008668 (BEARING MAN GROUP)							48 824.40	48 824.40
MAAA0009419 (BRAINWAVE PROJECTS 2102)					309 540.00			309 540.00
MAAA0379257 (BRIAN THOMPSON AND BROTHERS)					70 225.64		175 556.64	245 782.28
MAAA0206795 (C M E PROPERTIES)							232 693.88	232 693.88
MAAA0361871 (CASWELL INDUSTRIES)					3 680.00			3 680.00
MAAA0082293 (CCG SYSTEMS)						83 087.50		83 087.50
MAAA0053828 (CONTAINER CONVERSIONS)					3 128.00	3 128.00		6 256.00
MAAA0475905 (COPPERSTONE SAFETYWEAR)							11 155.00	11 155.00
MAAA0716361 (CPL GROUP)					89 461.82			89 461.82
MAAA0175405 (CTP)					7 176.00	9 687.60	21 759.84	38 623.44
MAAA0312291 (DEMCO ENGINEERING)							8 280.00	8 280.00
MAAA0004045 (DIYA VALVES INTERNATIONAL)					13 328.50	18 270.87	117 942.85	149 542.22
MAAA0850636 (DRS AUTO)					360 669.94		94 429.95	455 099.89
MAAA0206948 (DYNAMO-DUCK TRADING AND PROJECTS 192)					333 010.10			333 010.10
MAAA0140586 (EASY DRAIN)					2 224 932.52			2 224 932.52
MAAA0323979 (EBEKEZELA CONSTRUCTION)					462 435.00			462 435.00
MAAA0515198 (ELENA RAMPERSAD)					20 264.78			20 264.78
MAAA0051301 (EMHLUNGWINI TRADING AND CONSTRUCTION)					57 572.92		337 143.50	394 716.42
MAAA0324607 (ESKOM HOLDINGS)						188.15	11 175 819.28	11 176 007.43
MAAA0100489 (Ethekwini Metropolitan Municipality)			1 345 389.55	3 101 351.83	2 726 079.13			22 059 309.05
MAAA0926703 (ETHWASA TRADING)					203 000.00			203 000.00

Accounts Payable Age Analysis

UGU DISTRICT MUNICIPALITY

Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
MAAA0537484 (EZIKAMSHALAZA TRADING AND PROJECTS)					2 178 424.00			2 178 424.00
MAAA0004153 (F S GONZALVES CONSTRUCTION)					123 202.90		1 423 911.57	1 547 114.47
MAAA1032363 (FEZ BUILDING CONSTRUCTION)						681 559.00		681 559.00
MAAA0165185 (FIDALIO)					110 831.26			110 831.26
MAAA0075944 (FULL SWING TRADING 982)				2.55				2.55
MAAA0086910 (G4S CASH SOLUTIONS (SA))							16 228.80	16 228.80
MAAA0626398 (GENJI OPERATIONAL DEVELOPMENTS)					5 980.00	23 322.00	141 023.19	170 325.19
GRE001 (GREGORY LARRY SEETHAL)							29 720.69	29 720.69
MAAA0143830 (GREYS IN CONTROL SECURITY CLEANING AND GENERAL MAI)					19 479.78			19 479.78
MAAA0215762 (HALALASIZWE)					6 954 837.75			6 954 837.75
MAAA0426374 (HARIDASHEN RAMSAMY GOVENDER)					22 643.50			22 643.50
MAAA0407716 (HIDROSTAL S A)					168 994.80		187 910.00	356 904.80
MAAA0475634 (HILDA MAGDALENA GROBLER)					127 750.00			127 750.00
MAAA0090672 (Home Affairs - Government Printing Works)					14 123.20			14 123.20
MAAA0462642 (HUBENGE GROUP)					29 612.50			29 612.50
MAAA0107203 (ICON CONSTRUCTION)							316 330.41	316 330.41
MAAA0381211 (ILLOVO SUGAR (SOUTH AFRICA))					410 769.60			410 769.60
MAAA0139432 (INDWE RISK SERVICES)					2 500.00		2 500.00	5 000.00
MAAA046481 (Ingonyama Trust Board)	204 529.38				222 989.46			427 518.84
MAAA0454547 (INGWE CIVILS AND CONSTRUCTION)							412 326.37	412 326.37
MAAA0228396 (INYAMEKO TRADING 602)							125 953.76	125 953.76
MAAA0296868 (ITHEMBA LEMPUMELELO CONSTRUCTION)					52 515.00			52 515.00
MAAA0339958 (ITHUNZI PROTECTION SERVICES)					1 778 350.81			1 778 350.81
MAAA0323604 (J AND K HOTEL)					3 680.00	2 530.00	10 120.00	16 330.00
MAAA0964630 (KASIZE RISK SOLUTIONS)							10 674.89	10 674.89
MAAA0151679 (KFC PIPES AND FITTINGS)				1 332.51	188 172.66	27 428.96	275 636.71	492 570.84
MAAA0155652 (KHANYA AFRICA NETWORKS)				133 283.49				133 283.49
MAAA0959687 (KHWISHIZA PROJECTS)							39 500.00	39 500.00
MAAA0171795 (KSB PUMPS AND VALVES)					75 090.98			75 090.98
MAAA0106950 (LABORATORY AND ANALYTICAL SUPPLIES)					74 175.00			74 175.00
MAAA0538859 (LAMBADINO TRADING AND PROJECTS)							412 326.37	412 326.37
MAAA00044575 (LASEC SA (PTY) LTD)				3 668.85				3 668.85
MAAA0152389 (LECHINTECH)						121 122.60		121 122.60
MAAA0484389 (LNY CONSTRUCTION AND CIVILS)	5 550 573.88							5 550 573.88
MAAA0501075 (LOT 246 PORT SHEPSTONE PROPERTY)			325 681.10	325 680.00	325 680.00	162 841.10		1 139 882.20
MAAA0318744 (M J TRACTOR REPAIRS AND SALES)					453 593.93	44 234.54	32 810.83	530 639.30
MAAA0518627 (MAC TOOL CENTRE)			1 538.70					1 538.70
MAAA0153345 (MAGNETIC AND SUBMERSIBLE PUMPS)					45 518.15			45 518.15
MAAA0001104 (MANAGED INTEGRITY EVALUATION)					1 235.13			1 235.13
MAAA0105693 (MARBURG INDUSTRIAL SUPPLIES)					101 764.65		264 543.06	366 307.71
MAAA0178641 (MASIZIKHULISE CONSTRUCTION AND OTHER SERVICES)					168 865.00			168 865.00
MAAA0009159 (MBINGWANA)						55 011.29		55 011.29
MAAA0854408 (MCKENZIE JAMA)							28 700.00	28 700.00
MAAA0138471 (MCMILLION LOGISTICS AND PROJECTS)	784 212.80	1 141 206.81		364 798.99	5 468 317.78			7 758 536.38
MAAA0024223 (MELODY HILLS TRADING 112)						45 344.50		45 344.50
MAAA0140144 (MEMOTEK TRADING)							107 017.48	107 017.48
MAAA0022370 (MERCK)					19 669.60			19 669.60
MAAA0271564 (MFAKUCEBA TRADING AND PROJECTS)					79 917.00			79 917.00
MAAA0208978 (MIKIETA CONSTRUCTION)	687 246.58	1 386 664.73			634 047.99			2 707 959.30
MAAA0541904 (MKHEWULE (PTY) LTD)					762 709.00			762 709.00

Accounts Payable Age Analysis

UGU DISTRICT MUNICIPALITY

Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
MAAA0304040 (MLONDI 2003 PROJECTS)					1 006 030.78			1 006 030.78
MAAA0927463 (MPHO MOLOYI)					978 438.95			978 438.95
MPH001 (MPHO MOLOYI)					762 727.62			762 727.62
MAAA0231736 (MTHOBONGA ENTERPRISE)						252 834.26		252 834.26
MAAA0219466 (MZANZI LDK TRADING)					2 488 189.57			2 488 189.57
NATA0001 (NATAL RECOVERY)					15 222.32			15 222.32
MAAA0093157 (National Health Laboratory Service)					5 306.56			5 306.56
MAAA0826776 (NAZEER RASHID DADA)	5 630.00							5 630.00
MAAA0167304 (NCP CHLORCHEM)				4 402.79	4 485.00	4 634.51		13 522.30
MAAA0472136 (NEW HORIZON WELDING WORKS)					309 810.00			309 810.00
MAAA0457044 (NOMALI MOI PROJECTS)					774 900.00			774 900.00
MAAA0054848 (NRB PIPING SYSTEMS)							39 671.01	39 671.01
MAAA0705997 (NSG ENGINEERING)					197 650.00			197 650.00
MAAA0183337 (NU ERA COMPANY)					728 895.88			728 895.88
MAAA0113355 (PAMPALLY TRADING)					23 345.00			23 345.00
MAAA0079104 (PAWACONS)							976 138.48	976 138.48
MAAA0141513 (PHANDU COMMUNICATIONS)						589 339.44		589 339.44
MAAA0012692 (PLUSIX COMMUNICATIONS)							216 116.11	216 116.11
MAAA0452085 (POINT COACH WORKS)						7 500.00		7 500.00
MAAA0584853 (POWER ELECTRICAL MANUFACTURERS)					5 083.00			5 083.00
MAAA0018701 (PROMOLAB)					129 317.50			129 317.50
RAY001 (Ray Nkonyeni - KZ Local Municipality)			35 840.81	8 422.03	1 863 632.45		-433 512.13	1 474 383.18
MAAA0508883 (REHANA AMOD MOTALA)					136 584.95			136 584.95
MAAA0086142 (RHEOCHEM)					406 609.63	65 895.00	24 178.75	496 683.38
MAAA0868626 (RUSENZA HOLDINGS)							197 765.00	197 765.00
MAAA0244625 (SANARTH)					6 543.01			6 543.01
MAAA1004384 (SETH BUSINESS ENTERPRISE)							35 500.00	35 500.00
MAAA0180648 (Shepetone And Wylie Trust ACC)					1 262.47			1 262.47
MAAA0186846 (SIMPLY IT AND NEXTGEN TECHNOLOGY)					70 714.65		13 110.00	83 824.65
MAAA0482143 (SIYA BONGA CONSTRUCTION)			527 010.27		3 443 104.98			3 970 115.28
MAAA0304521 (SIYAMISANA 28)	578 146.89							578 146.89
MAAA0289262 (South African Local Government Association)							4 050 630.59	4 050 630.59
MAAA0075525 (SUID-AFRIKAANSE POSKANTOOR)							1 476.00	1 476.00
MAAA0105351 (SUPER T TRADING)					28 700.00	187 605.30		216 305.30
MAAA0345189 (TELEPAGE)	-183 755.39	-96 698.59	-5 401.78	-11 279.41	332 085.74	-11 023.57	-100 191.64	-76 264.64
MAAA0499541 (TETRAFULL 1097)						73 755.25		73 755.25
MAAA0461582 (THE MVS TRADING)							78 000.00	78 000.00
MAAA0014737 (TJ ARCHITECTS SOUTH COAST)						249 866.85	114 127.44	363 994.29
MAAA0389668 (TOWN AND AROUND CIVILS)	5 322 287.49				1 877 238.47			7 199 525.96
MAAA0379018 (TRENDTECH)					1 362 973.09			1 362 973.09
MAAA0095481 (TSALACH CONSULTING SERVICES)							184 000.00	184 000.00
UGU005 (UGU - SOUTH COAST TOURISM)				11 679 937.05	2 893 312.35			14 573 249.40
MAAA0336293 (UGU ELECTRICAL)						99 739.00		99 739.00
UGU007 (UGU SOUTH COAST DEVELOPMENT AGENCY (RF))					300 000.00			300 000.00
MAAA0524382 (Umdoni - KZ Local Municipality)	511 561.46				538.37	153.12		512 252.95
MAAA0355022 (Umgenti Water)	208 649 746.75	2 206 645.59	1 134 653.45	44 448.19	20 287 803.48		1 258 599.91	233 581 897.37
MAAA0295305 (V N H PRECASTING)							5 750.00	5 750.00
MAAA0232262 (VANGUARD FIRE AND SAFETY INLAND)				212 668.35	174 737.90			387 406.25
MAAA0179234 (VEENA KANDHA)				7 935.00	230 327.75	17 380.82	359 318.31	614 961.88
MAAA0047404 (VM STATIONERS AND PRINTERS)							56 925.00	56 925.00

Accounts Payable Age Analysis

UGU DISTRICT MUNICIPALITY

Supplier	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
MAAA0028747 (VOLKSWAGEN OF SOUTH AFRICA)					422 238.80			422 238.80
MAAA0041228 (VOX TELECOMMUNICATIONS)						178 850.14		178 850.14
MAAA0327747 (WACO AFRICA)					175 950.00			175 950.00
MAAA0024354 (WASTENG)					2 481 306.70			2 481 306.70
MAAA0374918 (Water and Sanitation - National)	204 833.81			11 320.52				216 154.33
WAT006 (WATER IQ)						18 316.04		18 316.04
MAAA0054336 (WHISTLE BLOWERS)					5 117.50	5 117.50		10 235.00
MAAA0833224 (ZAMATHOMBENI TRADING)					25 000.00			25 000.00
Totals:	237 201 485.69	5 164 828.29	2 852 651.83	16 093 066.10	80 796 067.32	3 017 719.77	23 683 793.94	368 809 612.94
% of Balance:	64.32	1.40	0.77	4.36	21.91	0.82	6.42	

3. INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Mont	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commis- sion Paid (Rands)	Comm- ission Recipi- ent	Expiry date of investm- ent	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality	Q1													
FNB Investment										45 000			-	45 000
First National Bank										94				94
NEDBank										45 000			(30 000)	15 000
Investec										20 000			-	20 000
ABSA Bank CALL MIG										43 933			(22 042)	21 891
STD Investment										50 000			(20 000)	30 000
ABSA Bank CALL										18 720			(14 213)	4 507
Jazz										-				-
ABSA										0				0
										-				-
										-				-
Municipality sub-total										222 747	-	-	(86 255)	136 493
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									222 747		-	(86 255)	136 493

4. ALLOCATION AND GRANTS RECEIPTS AND EXPENDITURE

UGU DISTRICT MUNICIPALITY

GRANTS REGISTER

31 August 2021

NO.	DETAILS	Balance as	Total Income	Total Exp	Balance as at	Responsible	Funder/
		1-Jul-2021	31-Aug-2021	31-Aug-2021	31-Aug-2021	Person	Sponsor
A1	Finance Management Grant	0.00	- 1 750 000.00	120 264.67	- 1 629 735.33	GM: TR	DPLG
A2	Rural Transport Services	- 1 748 918.51	- 1 905 000.00	-	- 3 653 918.51	GM: WS	DTRANSPORT
A3	Expanded Public Works Programme	-	- 903 000.00	525 550.00	- 377 450.00	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	-	- 10 000 000.00	4 990 554.11	- 5 009 445.89	GM: WS	DPLG
A5	District Growth and Development Summit	- 14 379.80	-	-	- 14 379.80	OMM	COGTA
A6	Development Planning Shared Services	- 522 595.50	-	-	- 522 595.50	OMM	COGTA
A7	Disaster Recovery Grant	- 1 903 057.40	-	-	- 1 903 057.40	GM:CS	COGTA
A8	Shared Legal Services Grant	- 1 000 000.00	-	-	- 1 000 000.00	OMM	COGTA
A9	Accelerated Water Intervention Programme -Umzimkhulu	-	-	-	-	GM: WS	COGTA
A10	Water Intervention-Malangen pumpstation	- 75 001.65	-	-	- 75 001.65	GM: WS	COGTA
A11	Mig Projects	-	- 21 568 000.00	21 003 918.62	- 564 081.38	GM: WS	DPLG
A12	Equitable Shares	-	- 218 485 000.00	87 394 000.00	- 131 091 000.00	GM: WS	DPLG
	Total Unspent Grant /Subsidies	- 5 263 952.86	- 254 611 000.00	114 034 287.40	- 145 840 665.46		

5. COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE

DC21 Ugu - Supporting Table SC6 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration R thousands	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 508	4 892	-	622	1 242	815	(427)	-52%	5 319
Pension and UIF Contributions		-	262	-	-	-	44	44	100%	218
Medical Aid Contributions		-	221	-	-	-	37	37	100%	184
Motor Vehicle Allowance		-	2 789	-	-	-	465	465	100%	2 324
Cellphone Allowance		-	738	-	-	-	123	123	100%	615
Housing Allowances		-	1 706	-	-	-	284	284	100%	1 422
Other benefits and allowances		2 211	42	-	184	367	7	(360)	-5107%	403
Sub Total - Councillors		9 719	10 650	-	806	1 610	1 775	(165)	-9%	10 485
% Increase	4		9.6%							7.9%
Senior Managers of the Municipality										
Basic Salaries and Wages		613	13 623	-	429	480	2 270	1 790	79%	11 832
Pension and UIF Contributions		135	940	-	19	31	157	126	80%	814
Medical Aid Contributions		54	-	-	4	8	-	(8)	#DIV/0!	8
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		51	230	-	-	-	38	38	100%	191
Motor Vehicle Allowance		332	233	-	38	76	39	(37)	-96%	271
Cellphone Allowance		12	161	-	1	2	27	25	93%	136
Housing Allowances		2	-	-	0	0	-	(0)	#DIV/0!	0
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		62	-	-	-	-	-	-	-	-
Long service awards		74	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		1 334	15 186	-	492	598	2 531	(1 933)	-76%	13 233
% Increase	4		1038.5%							893.6%
Other Municipal Staff										
Basic Salaries and Wages		260 637	268 180	-	37 438	58 721	44 697	(14 025)	-31%	282 204
Pension and UIF Contributions		41 795	43 791	-	3 360	6 477	7 299	821	11%	42 970
Medical Aid Contributions		16 991	18 911	-	1 411	2 808	3 152	343	11%	18 567
Overtime		44 200	29 578	-	612	4 734	4 930	196	4%	29 384
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 439	10 373	-	826	1 626	1 729	103	6%	10 270
Cellphone Allowance		2 801	2 891	-	233	463	482	19	4%	2 872
Housing Allowances		1 844	1 845	-	145	291	308	17	5%	1 828
Other benefits and allowances		10 361	6 926	-	849	1 690	1 154	(536)	-46%	7 462
Payments in lieu of leave		5 106	3 270	-	1 754	1 763	545	(1 218)	-224%	4 488
Long service awards		2 176	1 917	-	187	553	320	(233)	-73%	2 150
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		393 350	387 682	-	48 615	79 127	64 614	(14 513)	22%	402 195
% Increase	4		-1.9%							1.7%
Total Parent Municipality		408 403	413 518	-	48 113	81 334	68 920	(12 415)	18%	425 933
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		-	549	-	-	-	-	-	-	549
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	549	-	-	-	-	-	-	549
% Increase	4		#DIV/0!							#DIV/0!
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% Increase	4		-							-
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% Increase	4		-							-
Total Municipal Entities		-	549	-	-	-	-	-	-	549
TOTAL SALARY, ALLOWANCES & BENEFITS		408 403	414 068	-	48 113	81 334	68 920	(12 415)	18%	426 482
% Increase	4		1.9%							4.9%
TOTAL MANAGERS AND STAFF		398 684	402 668	-	47 307	79 725	67 145	(12 580)	19%	415 448

6. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		320 950	414 793	-	24 972	42 025	69 132	(27 107)	-39%	387 686
Service charges - sanitation revenue		103 366	87 084	-	7 631	14 876	14 514	361	2%	87 446
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		2 548	3 500	-	12	30	583	(553)	-95%	2 947
Interest earned - external investments		6 760	12 540	-	377	726	2 090	(1 364)	-65%	11 175
Interest earned - outstanding debtors		43 015	-	-	3 817	7 710	-	7 710	#DIV/0!	7 710
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		(4)	-	-	-	-	-	-	-	-
Licences and permits		23	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		568 695	593 848	-	4 505	222 990	98 975	124 015	125%	717 863
Other revenue		6 446	91 640	-	1 602	1 601	15 273	(13 673)	-90%	77 968
Gains		1 339	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 053 137	1 203 406	-	42 916	289 958	200 568	89 390	45%	1 292 796
Expenditure By Type										
Employee related costs		396 684	403 418	-	47 354	79 772	67 236	12 535	19%	415 953
Remuneration of councillors		9 719	10 650	-	806	1 610	1 775	(165)	-9%	10 485
Debt impairment		253	95 011	-	15 836	15 836	15 835	1	0%	95 012
Depreciation & asset impairment		108 697	220 272	-	19	19	36 712	(36 693)	-100%	183 579
Finance charges		17 662	12 644	-	1 919	2 168	2 107	60	3%	12 704
Bulk purchases - electricity		151 051	-	-	-	-	-	-	-	-
Inventory consumed		12 284	146 117	-	11 015	11 145	24 353	(13 207)	-54%	132 910
Contracted services		174 643	158 502	-	11 689	16 651	26 417	(9 766)	-37%	148 736
Transfers and subsidies		17 914	20 070	-	-	-	3 345	(3 345)	-100%	16 725
Other expenditure		171 013	262 330	-	18 758	42 533	43 722	(1 188)	-3%	261 142
Losses		(5 838)	20 204	-	(365)	(365)	3 367	(3 732)	-111%	16 472
Total Expenditure		1 054 083	1 349 217	-	107 031	169 369	224 870	(55 500)	-25%	1 293 717
Surplus/(Deficit)		(945)	(145 811)	-	(64 114)	120 588	(24 302)	144 890	(0)	(921)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		242 335	285 098	-	25 994	25 994	47 516	(21 522)	(0)	263 576
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		241 390	139 286	-	(38 120)	146 583	23 214			262 655
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		241 390	139 286	-	(38 120)	146 583	23 214			262 655
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		241 390	139 286	-	(38 120)	146 583	23 214			262 655
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		241 390	139 286	-	(38 120)	146 583	23 214			262 655

7. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M02 August

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
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		-	260	-	-	-	43	43	100%	217
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	21 651	-	-	-	3 608	3 608	100%	18 042
Other revenue		-	6 838	-	-	-	1 140	1 140	100%	5 699
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	28 749	-	-	-	4 792	(4 792)	-100%	23 958
Expenditure By Type										
Employee related costs		-	-	-	-	-	-	-	-	-
Remuneration of councillors		-	-	-	-	-	-	-	-	-
Debt impairment		-	11	-	-	-	2	2	100%	9
Depreciation & asset impairment		-	272	-	-	-	45	45	100%	227
Finance charges		-	186	-	-	-	31	31	100%	155
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		-	1 012	-	-	-	169	169	100%	844
Contracted services		-	3 249	-	-	-	542	542	100%	2 708
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		-	11 773	-	-	-	1 962	1 962	100%	9 811
Losses		-	4	-	-	-	1	1	100%	4
Total Expenditure		-	16 508	-	-	-	2 751	(2 751)	-100%	13 756
Surplus/(Deficit)		-	12 242	-	-	-	2 040	(2 040)	-100%	10 201
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	12 242	-	-	-	2 040	(2 040)	-100%	10 201
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	12 242	-	-	-	2 040	(2 040)	-100%	10 201

8. CAPITAL PROGRAMME PERFORMANCE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2020/21	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2021/22				
		Audited Outcome				YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 5 - 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		-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		14 213	36 450	-	1 542	1 562	6 075	(4 513)	-74%	31 937
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		-	-	-	(20)	(6)	-	(6)	#DIV/0!	(6)
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		-	140	-	-	-	-	-	-	140
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-
Vote 13 - Water Management		161 989	212 593	-	(29 939)	(27 625)	35 432	(63 057)	-178%	149 537
Vote 14 - Waste Water Management		20 678	84 505	-	47 452	48 564	14 084	34 480	245%	118 984
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	196 880	333 687	-	19 034	22 494	55 591	(33 097)	-60%	300 590
Total Capital Expenditure		196 880	333 687	-	19 034	22 494	55 591	(33 097)	-60%	300 590
Capital Expenditure - Functional Classification										
Governance and administration		14 213	36 450	-	1 542	1 562	6 075	(4 513)	-74%	31 937
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		14 213	36 450	-	1 542	1 562	6 075	(4 513)	-74%	31 937
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	(20)	(6)	-	(6)	#DIV/0!	(6)
Planning and development		-	-	-	(20)	(6)	-	(6)	#DIV/0!	(6)
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		182 667	297 098	-	17 513	20 939	49 516	(28 577)	-58%	268 521
Energy sources		-	-	-	-	-	-	-	-	-
Water management		161 989	212 593	-	(29 939)	(27 625)	35 432	(63 057)	-178%	149 537
Waste water management		20 678	84 505	-	47 452	48 564	14 084	34 480	245%	118 984
Waste management		-	-	-	-	-	-	-	-	-
Other		-	140	-	-	-	-	-	-	140
Total Capital Expenditure - Functional Classification	3	196 880	333 548	-	19 034	22 494	55 591	(33 097)	-60%	300 590
Funded by:										
National Government		179 286	295 098	-	(24 234)	(20 807)	49 183	(69 990)	-142%	225 108
Provincial Government		-	-	-	-	-	-	-	-	-
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		179 286	295 098	-	(24 234)	(20 807)	49 183	(69 990)	-142%	225 108
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		17 595	38 450	-	43 268	43 301	6 408	36 893	576%	75 343
Total Capital Funding		196 880	333 548	-	19 034	22 494	55 591	(33 097)	-60%	300 451

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

To attach F Schedules from the Entities

10. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

In-Year Report from Municipal Entities

Preparation Instructions

Municipality Name: DC21 Ugu ▼

Municipal Entity Name: **Ugu South Coast Development Agency**

CFO Name: **Buhle Fikeni**

Tel: **039 682 3881** Fax:

E-Mail: **buhle@uscda.org.za**

Reporting period: M02 August ▼

MTREF: 2021 ▼

Budget Year: 2021/22

Printing Instructions

Showing / Hiding Columns

Show Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Submission of Data

Preparing Data File for Submission

Export Data to Data File

Ugu South Coast Development Agency - Table F1 Monthly Budget Statement Summary - M02 August

Description	2019/20	Current Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	72	143	-	3	7	24	(0)	-72%	20
Transfers recognised - operational	12,368	9,656	-	1,974	1,974	1,609	0	23%	11,842
Other own revenue	221	318	-	3	25	53	(0)	-54%	19
Total Revenue (excluding capital transfers and contributions)	12,661	10,117	-	1,980	2,005	1,686	319	0	11,881
Employee costs	5,514	5,767	-	285	555	961	(406)	(0)	3,330
Remuneration of Board Members	660	837	-	87	146	139	6	0	873
Depreciation and asset impairment	55	57	-	10	10	9	0	0	58
Finance charges	128	186	-	-	-	31	(31)	(0)	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	5,373	3,271	-	444	798	545	252	0	4,785
Total Expenditure	11,730	10,117	-	826	1,508	1,686	(178)	(0)	9,047
Surplus/(Deficit)	931	(0)	-	1,155	497	(0)	497	(624,099)	2,835
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	931	(0)	-	1,155	497	(0)	497	(624,099)	2,835
Taxation	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	931	(0)	-	1,155	497	(0)	497	(624,099)	2,835
Capital expenditure & funds sources									
Capital expenditure	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-
Financial position									
Total current assets	3,578	4,335	-		4,081				-
Total non current assets	9,619	10,087	-		9,609				-
Total current liabilities	7,600	4,550	-		7,946				-
Total non current liabilities	-	-	-		-				-
Community wealth/Equity	5,596	9,872	-		5,744				-
Cash flows									
Net cash from (used) operating	(339)	(0)	-	(527)	(1,528)	-	(1,528)	#DIV/0!	-
Net cash from (used) investing	(58)	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	2,015	2,412	2,412	(527)	(1,528)	-	(1,528)	#DIV/0!	2,412

Ugu South Coast Development Agency - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	2019/20	Current Year 2020/21							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
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	212	315		3	25	53	(28)	-53.2%	19
Interest earned - external investments	72	143		3	7	24	(17)	-71.7%	20
Interest earned - outstanding debtors							-		
Dividends received							-		
Fines, penalties and forfeits							-		
Licences and permits							-		
Agency services							-		
Transfers and subsidies	12,368	9,656		1,974	1,974	1,609	364	22.6%	11,842
Other revenue	9	3		-	-	1	(1)	-100.0%	-
Gains									
								18.9%	
Total Revenue (excluding capital transfers and contributions)	12,661	10,117	-	1,980	2,005	1,686	319		11,881
Expenditure By Type									
Employee related costs	5,514	5,767		285	555	961	(406)	-42.3%	3,330
Remuneration of Directors	660	837		87	146	139	6	4.3%	873
Debt impairment							-		
Depreciation & asset impairment	55	57		10	10	9	0	2.6%	58
Finance charges	128	186			-	31	(31)	-100.0%	-
Bulk purchases							-		
Other materials							-		
Contracted services	3,726	214		93	267	36	232	649.7%	1,603
Transfers and subsidies							-		
Other expenditure	1,647	3,057		351	530	510	21	4.1%	3,182
Losses									
Total Expenditure	11,730	10,117	-	826	1,508	1,686	(178)	-10.6%	9,047
Surplus/(Deficit)	931	(0)	-	1,155	497	(0)	497	#####	2,835
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)							-		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations,							-		
Transfers and subsidies - capital (in-kind - all)							-		
Surplus/(Deficit) before taxation	931	(0)	-	1,155	497	(0)	497	#####	2,835
Taxation							-		
Surplus/(Deficit) for the year	931	(0)	-	1,155	497	(0)	497		2,835

Ugu South Coast Development Agency - Table F4 Monthly Budget Statement - Financial Position - M02 August

Vote Description	2019/20	Current Year 2020/21			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	85	1,154		92	
Call investment deposits	1,931			395	
Consumer debtors					
Other debtors	1,562	3,181		3,594	
Current portion of long-term receivables					
Inventory					
Total current assets	3,578	4,335	-	4,081	-
Non current assets					
Long-term receivables					
Investments					
Investment property	9,349	9,349		9,349	
Investment in Associate					
Property, plant and equipment	263	584		255	
Biological					
Intangible	6	154		5	
Other non-current assets					
Total non current assets	9,619	10,087	-	9,609	-
TOTAL ASSETS	13,196	14,422	-	13,690	-
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing	4,701	3,000		4,701	
Consumer deposits					
Trade and other payables	2,621	1,550		2,952	
Provisions	278			293	
Total current liabilities	7,600	4,550	-	7,946	-
Non current liabilities					
Borrowing					
Provisions					
Total non current liabilities	-	-	-	-	-
TOTAL LIABILITIES	7,600	4,550	-	7,946	-
NET ASSETS	5,596	9,872	-	5,744	-
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	5,596	9,872		5,744	
Reserves					
TOTAL COMMUNITY WEALTH/EQUITY	5,596	9,872	-	5,744	-

References

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

Ugu South Coast Development Agency - Table F5 Monthly Budget Statement - Cash Flows - M02 August

Description	2019/20	Current Year 2020/21							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates							-		
Service charges							-		
Other revenue	212	318		58	94		94	#DIV/0!	
Transfers and Subsidies - Operational	15,191	9,656		876	876		876	#DIV/0!	
Transfers and Subsidies - Capital							-		
Interest	72	143		3	7		7	#DIV/0!	
Dividends							-		
Payments									
Suppliers and employees	(15,686)	(9,932)		(1,464)	(2,505)		(2,505)	#DIV/0!	
Finance charges	(128)	(186)		-			-		
Dividends paid							-		
Transfers and Grants							-		
NET CASH FROM/(USED) OPERATING ACTIVITIES	(339)	(0)	-	(527)	(1,528)	-	(1,528)	#DIV/0!	-
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE							-		
Decrease (increase) in non-current receivables							-		
Decrease (increase) in non-current investments							-		
Payments									
Capital assets	(58)						-		
NET CASH FROM/(USED) INVESTING ACTIVITIES	(58)	-	-	-	-	-	-		-
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans							-		
Borrowing long term/refinancing							-		
Increase (decrease) in consumer deposits							-		
Payments									
Repayment of borrowing							-		
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD	(397)	(0)	-	(527)	(1,528)	-	(1,528)	#DIV/0!	-
Cash/cash equivalents at the year begin:	2,412	2,412	2,412						2,412
Cash/cash equivalents at the year end:	2,015	2,412	2,412	(527)	(1,528)	-	(1,528)	#DIV/0!	2,412

Ugu South Coast Development Agency - Supporting Table F2 Entity Financial and non-financial indicators - M02 August

City of Cape Town Development Agency - Supporting Table F2: Entity Financial and non-financial indicators - M02 August							
Description of financial indicator	Basis of calculation	Ref	2019/20	Current Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Operating Expenditure	Interest & Depreciation /Operating Expenditure		1.6%	2.4%	0.0%	0.6%	0.6%
Borrowed funding of capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		135.8%	46.1%	0.0%	138.3%	0.0%
Gearing	Long Term Borrowing/ Funds & Reserves						
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities		47.1%	95.3%	0.0%	51.4%	0.0%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days		47.1%	95.3%	0.0%	51.4%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		26.5%	25.4%	0.0%	6.1%	0.0%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		12.3%	31.4%	0.0%	179.3%	0.0%
Longstanding Debtors Reduction Due To Recovery	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (Total units purchased + generated less total units sold)/Total units purchased + generated	1					
Water Distribution Losses	% Volume (Total units purchased + own source less total units sold)/Total units purchased + own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		43.6%	57.0%	0.0%	27.7%	28.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		1.4%	2.4%	0.0%	0.5%	0.5%
<u>Financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Delete if not an electricity entity
2. Delete if not an water entity

Ugu South Coast Development Agency - Supporting Table F3 Entity Aged debtors - M02 August

R thousands	Detail	NT Code	Current Year 2020/21								Total	Bad Debts	
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Debtors Age Analysis By Income Source													
	Trade and Other Receivables from Exchange Transactions - Water	1100											
	Trade and Other Receivables from Exchange Transactions - Electricity	1200											-
	Receivables from Non-exchange Transactions - Property Rates	1300											-
	Receivables from Exchange Transactions - Waste Water Management	1400											-
	Receivables from Exchange Transactions - Waste Management	1500											-
	Receivables from Exchange Transactions - Property Rental Debtors	1600											-
	Interest on Arrear Debtor Accounts	1700											-
	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1810											-
	Other	1820											-
		1900	1,653	-						300		23	
Total By Income Source		2000	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
	Organs of State	2100										23	-
	Commercial	2300	1,653							300			1,953
	Households	2400											-
	Other	2500										1	-
Total By Customer Group		2600	1,653	-	-	-	-	-	-	300		23	1,977

Notes

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

Ugu South Coast Development Agency - Supporting Table F4 Entity Aged creditors - M02 August

Detail		NT Code	Current Year 2020/21							Total
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity		0100								-
Bulk Water		0200								-
PAYE deductions		0300								-
VAT (output less input)		0400								-
Pensions / Retirement deductions		0500								-
Loan repayments		0600								-
Trade Creditors		0700								-
Auditor General		0800								-
Other		0900	320							-
Total By Customer Type		2600	320	-	-	-	-	-	-	320

Notes

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

Ugu South Coast Development Agency - Supporting Table F5 Entity investment portfolio monthly statement - M02 August

Current Year 2020/21						
Investments by maturity Name of institution & investment ID	Period of investment Months	Type of investment	Expiry date of investment	Accrued interest for the month	Yield %	Market value Begin Change End
R thousands						
ABSA Call Account - All						19 19
ABSA Call Account - RASET/NSNP Grant						272 (249) 23
ABSA Call Account - Umzumbe River Trails Grant						651 (298) 353
Total investments						923 376

Ugu South Coast Development Agency - Supporting Table F6 Entity Board member allowances & staff benefits - M02 August

[illegible]

Accounts Payable Age Analysis

UGU South Coast Tourism (Pty) Ltd

Exclude Zero Balances

Report Date:

2021/08/31

Accounts Payable Age Analysis

Page 1 of 1

<u>Supplier</u>	<u>180 Days</u>	<u>150 Days</u>	<u>120 Days</u>	<u>90 Days</u>	<u>60 Days</u>	<u>30 Days</u>	<u>Current</u>	<u>Balance</u>
B018 (BIDVEST OFFICE)							2 967.60	2 967.60
KON002 (BIDVEST OFFICE)						3 627.48	3 472.88	7 100.36
A015 (CHARENE VAN DER WESTHUIZEN)							8 529.50	8 529.50
KON001 (DIRECT-DIGITAL COPIERS)							(3 627.48)	(3 627.48)
MAR008 (J AND K HOTEL)							0.03	0.03
K007 (KEY SOFTWARE)							(0.75)	(0.75)
M003 (M SINGH'S TOURS)							4 500.00	4 500.00
N005 (NEWSCLIP MEDIA MONITORING)							2 960.96	2 960.96
TEL001 (TELKOM)						1.38	10 365.75	10 367.13
THE010 (THE RISING SUN COMMUNITY NEWSPAPERS)							6 400.00	6 400.00
TIT001 (TITANIUM MEDIA SOUTH AFRICA)						14 085.64	17 919.46	32 005.10
TMS001 (TMSA & OJC 052019)						(13 446.40)	(18 179.60)	(31 626.00)
T037 (TOURISM WORLD)					17 940.00			17 940.00
UGU001 (UGU - SOUTH COAST TOURISM)					4 098.51			4 098.51
M069 (VELLIMAH MOODLEY)							3 600.00	3 600.00
ZEL002 (ZELPY 1494)					(2 535.75)	2 537.75		2.00
	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
Totals:					19 502.76	6 805.85	38 908.35	65 216.96
% of Balance:	0.00	0.00	0.00	0.00	29.90	10.44	59.66	

Accounts Receivable Age Analysis

UGU South Coast Tourism (Pty) Ltd

Exclude Zero Balances

Report Date: 2021/08/31

Accounts Receivable Age Analysis

Page 1

Customer	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Balance
M37 (BODY CORPORATE MARGATE SANDS)							575.00	575.00
G14 (Greatest Catch)							575.00	575.00
T37 (Three Black Dresses)							575.00	575.00
003 (003 - Debtors in Credit to Correct)	15 840.99		(15 840.99)		4 098.51			4 098.51
2006 (2 KARLIN CHALETS)							575.00	575.00
7083 (7057 MMC HEAD OFFICE)						(0.01)	(1 278.00)	(1 278.01)
A31 (AFRICAN DIVE ADVENTURES)							575.00	575.00
A086 (AIRTRACK 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
B103 (BAYSIDE MARBURG TAJ HOTEL)							575.00	575.00
B31 (BAYWATCH CHARTERS)							575.00	575.00
B09 (BILL'S PLACE)							575.00	575.00
B61 (BROWN'S@MILKWOOD)							575.00	575.00
B23 (BUTTERFLY VALLEY)							575.00	575.00
F037 (CANCELED 2022 FM SHAER)							575.00	575.00
O30 (CANCELLED 2019/2020 OCEAN GAZE B&B)				(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)				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
F06 (FIFI'S FRESH FISH & TAKE-AWAYS)							575.00	575.00
F044 (FIT TRIP (PTY) LTD)							575.00	575.00
G048 (GATEFORD COTTAGE)							575.00	575.00
G01 (GECKO MOON B&B)							575.00	575.00
G39 (GOLF HOUSE)							575.00	575.00
G17 (GRADWELL LETTING & MANAGEMENT TRUST)							575.00	575.00
G11 (GREEN-ACRES BED & BREAKFAST (new 2012))							575.00	575.00
H06 (HAPPY HOLIDAY HOMES)							575.00	575.00
H01 (HAPPY WANDERERS HOLIDAY RESORT)							575.00	575.00
H35 (HARCOURTS SCOTT BAY)							575.00	575.00
H25 (HIBISCUS INSURANCE BROKERS)							575.00	575.00

Customer	<u>180 Days</u>	<u>150 Days</u>	<u>120 Days</u>	<u>90 Days</u>	<u>60 Days</u>	<u>30 Days</u>	<u>Current</u>	<u>Balance</u>
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
L05 (Leopard Rock Coffee Shop Lookout Chalets)							575.00	575.00
M81 (MARGATE HOTEL)							575.00	575.00
M07 (MARGATE CARAVAN PARK)							575.00	575.00
M27 (Margate Coach & Airport Services)							575.00	575.00
M18 (MARILYN COURT HOLIDAY LETTING)							575.00	575.00
U01 (MDONI HOUSE B&B)							575.00	575.00
M31 (MFIHLO B&B AND GUEST HOUSE)							575.00	575.00
M101 (MUNCHNER HAUS GERMAN RESTAURANT)							575.00	575.00
M75 (MUST-BYT FISHING CHARTERS)							575.00	575.00
M52 (MZIMAYI RIVER LODGE)							575.00	575.00
O03 (Oasis Water)							575.00	575.00
O073 (OFFSHORE ADVENTURES SOUTH COAST PTY LTD)							575.00	575.00
O02 (ORIBI GORGE GUEST FARM)							575.00	575.00
O074 (OSLOSANDS)							575.00	575.00
P83 (P/S COUNTRY CLUB)							575.00	575.00
P59 (PALM BEACH VILLAS)							575.00	575.00
P28 (PALM GROVE)							575.00	575.00
P09 (PARADISE HOLIDAY RESORT)							575.00	575.00
P36 (PEARLY SHELLS)							(14 000.00)	(14 000.00)
P212 (PELAGIC HUNTER CHARTERS)						(575.00)		(575.00)
P75 (PISTOLS SALOON)							575.00	575.00
P211 (POLKA DOT COCO (PTY) LTD)							575.00	575.00
P82 (PORT 'O CALL CARAVAN PARK)							575.00	575.00
P80 (PUMULA BEACH HOTEL)							575.00	575.00
R29 (RIVER VALLEY NATURE RESERVE)							575.00	575.00
R05 (RIVER VALLEY RESORT)							575.00	575.00
E10 (ROCKY BAY RESORT (ELLINGHAM RESORT))							575.00	575.00
S115 (SADHI BEACH HOUSE)							575.00	575.00
S03 (SCOTTBURGH CARAVAN PARK)							575.00	575.00
S13 (SEA FEVER LODGE)							575.00	575.00
S62 (SEA SPRAY)							575.00	575.00
A08 (SEABREEZE ESTATES)							575.00	575.00
S150 (SEASIDE ESCAPES)	575.00	(575.00)					575.00	575.00
S37 (SEEF PROPERTIES)							575.00	575.00
S111 (Senzis Shisanyama)							575.00	575.00
S143 (SHELLY FUNBOAT RIDES & FISHING CHARTERS)							575.00	575.00
S86 (S'KHUMBA CRAFTS)							575.00	575.00
S49 (SOUTHBROOM GOLF CLUB)							575.00	575.00
S74 (SOUTHERN SHUTTLE)							575.00	575.00
S78 (ST. MICHAELS SANDS HOTEL)							575.00	575.00
S08 (STEPHAN'S GUEST HOUSE)							575.00	575.00
N20 (Strandfront / Sumelda Cabanas)							575.00	575.00

<u>Customer</u>	<u>180 Days</u>	<u>150 Days</u>	<u>120 Days</u>	<u>90 Days</u>	<u>60 Days</u>	<u>30 Days</u>	<u>Current</u>	<u>Balance</u>
S142 (SUGAR BEACH RESORT)							575.00	575.00
S00 (SUNDRY DEPOSITS)	(575.00)							(575.00)
S82 (SUNNY ROCK)							575.00	575.00
S104 (SURF AND SAND)							575.00	575.00
S101 (Swallows Nest)							575.00	575.00
T01 (THE ALBATROS GUEST HOUSE)							575.00	575.00
T38 (The Beach House)							575.00	575.00
T19 (The Beach House Kelso)							(575.00)	(575.00)
T119 (THE CHARACTERS GARDEN PARK) (287.50)							575.00	287.50
T12 (The Homestead Margate)							575.00	575.00
T07 (THE HOUSE OF THE RISING SUN)							575.00	575.00
T36 (The Jolly Rodger)							575.00	575.00
T26 (THE SHORES)							575.00	575.00
T28 (THE TWENI WATERFRONT GUEST LODGE)							575.00	575.00
T41 (THE WAFFLE HOUSE)	575.00		(575.00)				575.00	575.00
T116 (TOPANGA 56)							575.00	575.00
T101 (TOUR LINK TRAVEL)	(5.00)			5.00			575.00	575.00
T53 (TUSCANY BY THE SEA)							575.00	575.00
8000 (UGU DISTRICT MUNICIPALITY) 10 679 937.06			3 893 312.35				4 107 444.65	18 680 694.06
P10 (UMTHUNZI HOTEL AND CONFERENCE)							575.00	575.00
U15 (UMZUMBE BEACH)							575.00	575.00
E02 (UNPAID 2021 ENDLESS SUMMER TOURS)							(575.00)	(575.00)
M10 (UNPAID 2021 MARGATE SPORT SCHOOL GROUP)							(1 150.00)	(1 150.00)
B01 (VAN HEERDEN LETTING)							575.00	575.00
W27 (WOODGRANGE FLATS & CHALETS)							575.00	575.00
Z007 (ZURI BEACH CLUB)							575.00	575.00
Totals:	10 696 635.55	(575.00)	3 876 321.36	(570.00)	4 098.51	(1 575.01)	4 154 766.65	18 729 102.06
% of Balance:	57.11	0.00	20.70	0.00	0.02	-0.01	22.18	



Statement of Financial Position

UGU South Coast Tourism (Pty) Ltd

For: August 2021

Statement of Financial Position

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		<u>Actual</u>	<u>P Y Actual</u>
Assets			
Non Current Assets			
Other Current Assets			
C0075-2/IA05091/F9387/X087/R0394/001/F	Current year: Acc dep Intangibles	(8 963.08)	(1 676.16)
C0075-2/IA05094/F9387/X087/R0394/001/CS	Acc dep Intangibles disposal - current year	11 237.67	
C0086-1/IA00758/F9184/X087/R0394/001/OO	Acquisitions Intangibles - current year	2 869.57	0.00
C0217-1/IA05091/F9184/X054/R0393/001/M	OB: Acc dep (amortisation) Intangibles	(29 744.15)	(29 744.15)
C0217-1/IA05108/F9184/X049/R0393/001/F	DC21_Tourism TakeOn Bala/Transfers Received/P		
C0217-1/IA05108/F9184/X054/R0393/001/M	DC21_Tourism TakeOn Bala/Transfers Received/P		
C0217-1/IA05108/F9184/X054/R0393/001/M1	OB: Intangibles - cost	66 777.58	66 777.58
C0217-2/IA05105/F9184/X087/R0394/001/F	Cost Intangibles Disposal: Current year	(12 411.39)	
Total Other Current Assets		29 766.20	35 357.27
Non Current Liabilities			
C0003-1/IA06193/F9184/X087/R0394/001/OO	Acquisitions Computers - current year	23 565.21	0.00
C0004-1/IA06233/F9184/X087/R0394/001/OO	Acquisitions Furniture & Fittings - current year	3 033.91	0.00
C0004-1/IA06253/F9184/X087/R0394/001/C	DC21_USCT_2017/2018_Furn/Acquisitions/Parent		
C0007-2/IA01374/F9184/X087/R0394/001/F	DC21_Tourism TakeOn Bala/Transfers Made/Parer		
C0075-1/IA06187/F9184/X049/R0393/001/F	OB: Acc dep: computers	(106 248.85)	(106 248.85)
C0075-1/IA06200/F9184/X049/R0393/001/F	OB: Computers - cost	215 886.44	215 886.44
C0075-3/IA06198/F9184/X087/R0394/001/F	Cost Computer Equipment Disposal : Current year	(38 706.11)	
C0076-1/IA06247/F9184/X049/R0393/001/F	OB: Acc dep : Furn & Fittings	(390 935.10)	(390 935.10)
C0076-1/IA06261/F9184/X049/R0393/001/F	OB: Furniture & Fittings	633 945.47	633 945.47
C0076-3/IA06258/F9184/X087/R0394/001/F	Cost Furn & Fittings Disposal: Current year	(185 695.64)	
C0079-1/IA01361/F9184/X049/R0393/001/F	OB: Acc dep Vehicles	(281 885.26)	(281 885.26)
C0079-1/IA01374/F9184/X049/R0393/001/F	OB: Motor vehcles - cost	346 487.11	346 487.11
C0245-2/IA00092/F9184/X087/R0394/001/M1	Acquisitions Signage - current year		
C0336-1/IA00089/F9184/X049/R0393/001/F	DC21_Tourism TakeOn Bala/Disposals/Transfers C		
C0336-2/IA00026/F9184/X087/R0394/001/M	OB: Acc dep Signage	(44 137.35)	(44 137.35)
C0336-2/IA00060/F9184/X087/R0394/001/M	OB: Signage - cost	167 187.50	167 187.50
C0352-1/IA00086/F9184/X049/R0393/001/F	OB: Signage - cost	(56 417.19)	(56 417.19)
C0352-1/IA00100/F9184/X049/R0393/001/F	OB: Containers - cost	121 659.34	121 659.34
D0001/IA00022/F9184/X087/R0394/001/F	Current year: Acc dep: Containers	(8 789.19)	(1 361.22)
D0001/IA00042/F9184/X087/R0394/001/F	Current year: Acc dep : Signage	(12 084.95)	(1 870.36)
D0001/IA00043/F9184/X087/R0394/001/F	Current year: Acc dep Disposal :Computers	33 822.62	
D0001/IA01357/F9184/X087/R0394/001/F	Current year: Acc dep: Motor vehicles	(23 328.44)	(11 558.10)
D0001/IA06183/F9184/X087/R0394/001/CS	Current year: Acc dpe : Computer	(36 473.09)	(6 240.20)
D0001/IA06243/F9184/X049/R0394/001/F	Default Transactions/Depreciation/Parent Municipal		
D0001/IA06243/F9184/X087/R0394/001/F	Current year: Acc dep: Furn & Fittings	(42 722.49)	(10 149.02)
D0001/IA06244/F9184/X087/R0394/001/F	Current year: Acc dep Disposals: Furn & Fittings	131 114.65	
Total Non Current Liabilities		449 278.59	574 363.21
Total Non Current Assets		479 044.79	609 720.48
Current Assets			
7100 - Cash and Cash Equivalents [Assets - Current]			
D0001/IA09518/F9184/X049/R0393/001/CS	Default Transactions/Deposits/Parent Municipality/F	44 786.59	43 982.23
D0001/IA09538/F9184/X049/R0393/001/F	ABSA: 409 0521 454 (SCBF)	0.00	7 562.59
D0001/IA09551/F9184/X049/R0394/001/CS	ABSA Bank : 923 2869 178: Call account	8 455 973.57	3 776 322.25
D0001/IA09591/F9184/X049/R0393/001/F	ABSA Bank: 407 4036 586 : Primary	1 320 399.09	1 289 886.93
D0001/IA09591/F9184/X087/R0393/001/F	Under / Over banking	0.00	(14.09)
D0001/IA10203/F9184/X049/R0393/001/F	ABSA Bank: 206 9678 591: Fixed deposit		52 054.69
D0001/IA10208/F9184/X087/R0394/001/F	Float	300.00	300.00
D0001/IA10214/F9184/X049/R0393/001/F	Petty Cash	1 146.04	3 325.37

		<u>Actual</u>	<u>P Y Actual</u>
Total 7100 - Cash and Cash Equivalents [Assets - Current		9 822 605.29	5 173 419.97
Other Current Assets			
D0001/IA10321/F9184/X049/R0393/001/F	Default Transactions/Opening Balance/Parent Muni	0.00	0.00
Total Other Current Assets		0.00	0.00
Other Income			
D0001/IA10243/F9184/X049/R0393/001/F	Default Transactions/Opening Balance/Parent Muni	(5 487.03)	0.00
D0001/IA10249/F9184/X049/R0393/001/F	USCDA Loan	4 700 903.84	4 578 184.16
Total Other Income		4 695 416.81	4 578 184.16
7820 - Receivables from Non-exchange Transactions			
D0001/IA10274/F9184/X087/R0394/001/F	Accrued Income Receivable	4 751.60	3 518.29
Total 7820 - Receivables from Non-exchange Transactions		4 751.60	3 518.29
Income Tax Expense			
D0001/IA01946/F9184/X049/R0393/001/F	Default Transactions/Collections/Parent Municipality		
D0001/IA02311/F9184/X049/R0393/001/F	Prepaid accounts	21 749.26	26 033.78
D0001/IA02367/F9184/X049/R0394/001/F	Debtors Control	18 729 102.06	11 643 349.05
Total Income Tax Expense		18 750 851.32	11 669 382.83
Other Expenses			
D0001/IA10377/F9184/X049/R0393/001/F	Vat input receivable	143 885.76	107 623.13
Total Other Expenses		143 885.76	107 623.13
Total Current Assets		33 417 510.78	21 532 128.38
Total Assets		<u>33 896 555.57</u>	<u>22 141 848.86</u>
Equity & Liabilities			
Equity			
D0001/LN00006/F0001/X049/R0393/001/F	Default Transactions/Opening Balance/Non-funding	474.73	474.73
D0001/LN00007/F0001/X087/R0393/001/C	Accumulated surplus	16 584 892.87	16 584 892.87
D0001/LN00010/F9184/X049/R0393/001/F	Ordinary shares	100.00	100.00
9910 - Accumulated Surplus/(Deficit) [Net Assets] (Ac9910 - Accumulated Surplus/(Deficit) [Net Assets] (		13 613 047.63	6 538 671.83
9910 - Accumulated Surplus/(Deficit) [Net Assets] (Ci9910 - Accumulated Surplus/(Deficit) [Net Assets] (		2 420 709.05	(1 930 223.49)
Total Equity		32 619 224.28	21 193 915.94
Non Current Liabilities			
D0001/IL65548/F9184/X049/R0393/001/F	Default Transactions/Opening Balance/Parent Muni	1 707.75	16 763.44
Total Non Current Liabilities		1 707.75	16 763.44
Current Liabilities			
9750 - Output VAT [Liabilities - Current Liabiliti			
D0001/IL27884/F9184/X049/R0394/001/F	Vat output payable	543 870.14	14 975.41
D0001/IL27884/F9184/X087/R0394/001/F	Default Transactions/Opening Balance/Parent Muni		
Total 9750 - Output VAT [Liabilities - Current Liabiliti		543 870.14	14 975.41
9600 - Provision and Impairment [Liabilities - Cur			
D0001/IL00726/F9184/X049/R0393/001/F	Default Transactions/Increases/Parent Municipality/		
D0001/IL00747/F9184/X049/R0393/001/F	Default Transactions/Increases/Parent Municipality/		
Total 9600 - Provision and Impairment [Liabilities - Cur			
9710 - Trade and Other Payable Exchange Transactio			
D0001/IL43223/F9184/X087/R0393/001/F	Creditors Control	65 216.96	82 037.35
D0001/IL43223/F9184/X087/R0394/001/F	Accrued expenses	5 411.98	12 218.41
D0001/IL53713/F9184/X087/R0394/001/F	S57: Performance Bonus provision	205 325.10	291 050.25
D0001/IL53896/F9184/X049/R0393/001/F	PAYE CONTROL	731.26	511.32
D0001/IL53900/F9184/X049/R0393/001/F	UIF CONTROL	(0.05)	0.00
D0001/IL53901/F9184/X049/R0393/001/F	Control : SDL	29.25	11 374.36
D0001/IL53906/F9184/X049/R0393/001/F	Control : RA	0.04	0.02
D0001/IL53907/F9184/X049/R0393/001/F	Control : Medical Aid	4 024.00	87.00
D0001/IL53921/F9184/X049/R0393/001/F	Provision Staff leave	321 379.52	432 597.09
D0001/IL53934/F0001/X049/R0394/001/C	744: Munster Card Machine	0.00	(415.00)
D0001/IL53934/F9184/X049/R0393/001/D	249 Hibberdene Credit Card	0.00	345.00
D0001/IL53934/F9184/X087/R0393/001/CS	272 Scottburgh Credit Card	(760.00)	0.00

		<u>Actual</u>	<u>P Y Actual</u>
D0001/IL53934/F9184/X087/R0394/001/F	256: Margate card Machine	0.00	(293.00)
D0001/IL53947/F9184/X049/R0393/001/F	Default Transactions/Opening Balance/Parent Muni	13 575.74	(1 471.32)
D0001/IL54009/F9184/X049/R0393/001/F	UNION CONTROL	195.00	0.00
Total 9710 - Trade and Other Payable Exchange Transactio		615 128.80	828 041.48
9740 - VAT Payable (Control) (Liabilities - Curren			
D0001/IL37839/F9184/X087/R0393/001/F	Vat Control	116 624.60	88 152.59
Total 9740 - VAT Payable (Control) (Liabilities - Curren		116 624.60	88 152.59
Total Current Liabilities		1 275 623.54	931 169.48
Total Equity & Liabilities		<u>33 896 555.57</u>	<u>22 141 848.86</u>

Statement of Comprehensive Income

UGU South Coast Tourism (Pty) Ltd

For: July 2021 To: August 2021

Income Statement

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<u>Account</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Var %</u>	<u>PY Actual</u>
1100 - Interest, Dividend and Rent on Land					
D0001/IR01059/F0047/X087/R0394/001/F (Interest Income)	35 129.50	19 449.00	15 680.50	80.62	25 154.08
Total 1100 - Interest, Dividend and Rent on Land [Revenue]	35 129.50	19 449.00	15 680.50	80.62	25 154.08
1300 - Operational Revenue [Revenue - Exchange Rev]					
D0001/IR01531/F0047/X087/R0394/001/F (Commission Income)	226.09	2 326.66	(2 100.57)	(90.28)	3 490.93
Total 1300 - Operational Revenue [Revenue - Exchange Rev]	226.09	2 326.66	(2 100.57)	(90.28)	3 490.93
1500 - Sales of Goods and Rendering of Services					
D0001/IR01453/F0047/X087/R0394/001/F (Membership fees raised)	87 434.78	14 166.66	73 268.12	517.19	128 500.00
Total 1500 - Sales of Goods and Rendering of Services [Revenue]	87 434.78	14 166.66	73 268.12	517.19	128 500.00
3000 - Transfers and Subsidies [Revenue - Non-exchange]					
D0001/IR06052/F9184/X087/R0394/001/CS (Municipal Grant funding)	3 571 691.00	3 069 325.48	502 365.52	16.37	0.00
Total 3000 - Transfers and Subsidies [Revenue - Non-exchange]	3 571 691.00	3 069 325.48	502 365.52	16.37	0.00
Gross Profit	3 694 481.37	3 105 267.80	589 213.57	18.97	157 145.01
4000 - Bad Debts Written Off [Expenditure]					
O0001/IE00516/F0047/X087/R0394/001/F (Municipal Running Cost/Bad Debts)	0.00	1 812.34	1 812.34	100.00	2 000.00
Total 4000 - Bad Debts Written Off [Expenditure]	0.00	1 812.34	1 812.34	100.00	2 000.00
4200 - Contracted Services [Expenditure]					
O0001/IE00017/F9184/X046/R0394/001/CS (Internal Audit Committee fees)	40 326.07	18 948.00	(21 378.07)	(112.82)	0.00
O1353-5/IE00018/F9184/X087/R0394/001/M1 (DM 1.1.7.1 Research Branch)	2 574.75	13 333.34	10 758.59	80.69	71 838.91
O1355-10/IE00634/F9184/X087/R0394/001/CS (S/O 1.22 Electricity & Water)	8 699.35	13 045.84	4 346.49	33.32	18 803.40
O1355-10/IE00649/F9184/X087/R0394/001/CS (S/O 1.22 M&R Buildings)	0.00	2 037.50	2 037.50	100.00	0.00
O1355-10/IE00650/F0047/X087/R0394/001/F (S/O 1.22 M&R Furn & Fitting)	0.00	378.00	378.00	100.00	0.00
O1355-11/IE00008/F9184/X087/R0394/001/CS (S/O 1.22 Legal Advice and Fees)	0.00	19 623.00	19 623.00	100.00	44 757.50
O1355-12/IE00698/F0047/X087/R0394/001/F (S/O 1.22 Security Services)	4 513.92	4 200.00	(313.92)	(7.47)	7 521.09
O1355-24/IE00018/F9184/X087/R0394/001/M1 (1.1.6.3 Meeting Planner G)	0.00	20 951.16	20 951.16	100.00	0.00
O1355-28/IE00844/F9184/X087/R0394/001/D1 (2.1.1.3.8 Umdoni Business)	0.00	16 666.66	16 666.66	100.00	0.00
O1355-29/IE00025/F9184/X087/R0394/001/D1 (2.1.1.3. AgriTourism)	6 269.65		(6 269.65)	0.00	0.00
O1355-9/IE00847/F0047/X087/R0394/001/F (S/O 1.22 Professional Services)	0.00	14 311.50	14 311.50	100.00	0.00
O1356-12/IE00636/F9184/X087/R0394/001/M1 (DM 1.1.2.1 Events Activation)	0.00	34 595.00	34 595.00	100.00	0.00
O1356-18/IE00837/F9184/X054/R0394/001/M1 (DC21_S/O 5.2_Destination)	0.00	27 980.00	27 980.00	100.00	0.00
O1356-26/IE00656/F9184/X087/R0394/001/M1 (1.1.1.2 Campaign Photos)	0.00	12 000.00	12 000.00	100.00	0.00
O1356-29/IE00018/F9184/X087/R0394/001/M (DC21_S/O 5.34 / 1.1.6 New)	3 000.00	5 500.00	2 500.00	45.45	0.00
O1356-31/IE00645/F9184/X087/R0394/001/M1 (DM1.1.1.2 Graphic Design)	9 654.07	40 000.00	30 345.93	75.86	0.00
O1356-33/IE00837/F9184/X087/R0394/001/M1 (DM 1.1.1.1 Public Relations)	175 000.00	200 000.00	25 000.00	12.50	145 500.00
O1356-4/IE00656/F9184/X087/R0394/001/M1 (1.1.6.3 Photo & Video Library)	450.00		(450.00)	0.00	10 000.00
O1356-9/IE00632/F9184/X087/R0394/001/M1 (1.1.3.1 Shows: Catering)	0.00	2 500.00	2 500.00	100.00	0.00
O1356-9/IE00637/F9184/X087/R0394/001/M1 (1.1.3.1 Shows: Exhibition S)	0.00	4 333.34	4 333.34	100.00	0.00
O1357-3/IE00845/F9184/X087/R0394/001/D (2.2.1.3 SMME Grading)	6 093.48	47 166.66	41 073.18	87.08	0.00

<u>Account</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Var %</u>	<u>PY Actual</u>
O1357-8/IE00677/F9184/X087/R0394/001/M (SR 4.1.2 Stakeholder Engag	0.00	8 333.34	8 333.34	100.00	0.00
Total 4200 - Contracted Services [Expenditure]	256 581.29	505 903.34	249 322.05	49.28	298 420.90
4400 - Depreciation and Amortisation [E					
O0001/IE00709/F0047/X087/R0394/001/F (Depreciation: Computer Equipm	2 666.76	6 643.00	3 976.24	59.86	6 240.20
O0001/IE00711/F0047/X087/R0394/001/F (Depreciation: Furniture & Fitting	2 798.12	12 574.50	9 776.38	77.75	10 149.02
O0001/IE00723/F0047/X087/R0394/001/F (Depreciation: Vehicles)	1 794.49	11 612.34	9 817.85	84.55	11 558.10
O0001/IE07600/F0047/X087/R0394/001/F (Depreciation: Signage)	929.61	1 874.00	944.39	50.39	1 870.36
O0001/IE07635/F0047/X087/R0394/001/F (Depreciation: Containers)	676.09	1 364.00	687.91	50.43	1 361.22
O1355-12/IE00030/F0047/X087/R0394/001/F (Amortisation: Intangibles)	656.01	1 838.00	1 181.99	64.31	1 676.16
Total 4400 - Depreciation and Amortisation [Expenditure]	9 521.08	35 905.84	26 384.76	73.48	32 855.06
4700 - Operating Leases [Expenditure]					
O1355-9/IE00539/F0047/X087/R0394/001/F (S/O 1.22 Furniture and Office	4 652.38	4 660.00	7.62	0.16	3 990.00
Total 4700 - Operating Leases [Expenditure]	4 652.38	4 660.00	7.62	0.16	3 990.00
4710 - Operational Cost [Expenditure]					
O0001/IE00144/F0045/X087/R0394/001/F (Staff Travel Reimbursement)	1 165.99	1 635.66	469.67	28.71	2 744.18
O0001/IE00144/F9184/X087/R0394/001/CS (BoD: Travel Own Vehicles)	0.00	3 236.34	3 236.34	100.00	0.00
O0001/IE00567/F9184/X087/R0394/001/CS (AG Audit Fees)	0.00	53 200.00	53 200.00	100.00	0.00
O0001/IE00579/F9184/X087/R0394/001/CS (S/O 1.22 Maintenance & Rep.	0.00	0.00	0.00	0.00	140.00
O0001/IE00595/F9184/X044/R0394/001/EAC (BoD SDL)	348.97	463.16	114.19	24.65	527.14
O0001/IE00595/F9184/X046/R0393/001/CS (SDL : Internal Audit)	199.31	189.50	(9.81)	(5.18)	0.00
O0001/IE00595/F9184/X087/R0394/001/F (Skills Development Fund - Staff	0.00	4 074.50	4 074.50	100.00	0.00
O0001/IE00595/F9184/X087/R0394/001/OO (S57: SDL)	6 466.04	3 918.00	(2 548.04)	(65.03)	10 549.27
O0001/IE00607/F9184/X087/R0394/001/CS (SO 1.22 : Wet Fuel)	509.03	3 005.50	2 496.47	83.06	1 175.49
O0001/IE00609/F0047/X087/R0394/001/F (S/O 1.22 Workmen's Compens:	0.00	7 235.16	7 235.16	100.00	0.00
O0001/IE00758/F0047/X087/R0394/001/F (S/O 1.22 Adverts Tenders)	0.00	5 166.66	5 166.66	100.00	0.00
O0001/IE00759/F9184/X087/R0394/001/CS (S/O 1.22: Bank Charges)	3 809.57	7 828.34	4 018.77	51.34	8 139.75
O0001/IE00769/F9184/X087/R0394/001/OO (S57: Cellphone)	7 489.24	7 726.16	236.92	3.07	10 142.10
O1232-1/IE00584/F9184/X087/R0394/001/CS (Staff Training costs)	0.00	26 250.00	26 250.00	100.00	0.00
O1337-1/IE00795/F9184/X087/R0394/001/C1 (1.1.5.1 Website & App Syst	29 864.64	231 433.34	201 568.70	87.10	29 600.00
O1353-3/IE00810/F9184/X087/R0394/001/M1 (S/O 3.1.1.6 Research)	0.00	33 333.34	33 333.34	100.00	0.00
O1354-3/IE00578/F9184/X087/R0394/001/D (2.1.1.1.3.5 Kwa Nzimakwe M	2 101.00	130 801.30	128 700.30	98.39	0.00
O1355-1/IE00583/F9184/X087/R0394/001/M1 (1.1.4.2 / 1.1.6.3 Brochure si	0.00	43 333.34	43 333.34	100.00	0.00
O1355-10/IE00765/F0047/X087/R0394/001/F (S/O 1.22 Car Valet and Was	120.00	330.00	210.00	63.64	60.00
O1355-10/IE00778/F0047/X087/R0394/001/F (S/O 1.22 Telephone)	17 979.00	26 000.00	8 021.00	30.85	15 210.09
O1355-10/IE00805/F0047/X087/R0394/001/F (S/O 1.22 Insurance Premiur	0.00	5 774.34	5 774.34	100.00	0.00
O1355-11/IE00059/F0047/X087/R0394/001/F (S/O 1.22 Conferences atten	0.00	5 000.00	5 000.00	100.00	0.00
O1355-11/IE00808/F0047/X087/R0394/001/F (S/O 1.22 Motor Vehicle Lice	0.00	201.66	201.66	100.00	0.00
O1355-13/IE00579/F0047/X087/R0394/001/F (S/O 1.22 M&R Computers &	3 469.56	2 548.66	(920.90)	(36.13)	1 391.31
O1355-15/IE00579/F9184/X087/R0394/001/OO (S/O 1.22 Cleaning materi	1 648.58	4 136.34	2 487.76	60.14	6 246.02
O1355-16/IE00579/F9184/X087/R0394/001/OO (S/O 1.22 Rental)	75 426.90	77 194.50	1 767.60	2.29	154 275.81
O1355-17/IE00579/F9184/X087/R0394/001/OO (S/O 1.22 Refreshments)	920.70	4 885.16	3 964.46	81.15	7 815.22
O1355-19/IE00584/F9184/X087/R0394/001/M1 (S/O 1.22 Subscriptions)	150.00	3 192.34	3 042.34	95.30	0.00
O1355-3/IE00578/F9184/X087/R0394/001/D (2.1.1.1.3/3 Umzumbe Scopin	0.00	35 000.00	35 000.00	100.00	0.00
O1355-4/IE00578/F9184/X087/R0394/001/D (2.1.1.1.3.4 KwaXolo Cave Pr	250.00	68 333.34	68 083.34	99.63	0.00

<u>Account</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Var %</u>	<u>PY Actual</u>
O1355-5/IE00578/F9184/X087/R0394/001/D (2.1.1.1. Ntelezi Msani progra	2 640.00	16 666.66	14 026.66	84.16	0.00
O1355-6/IE00578/F9184/X087/R0394/001/D (2.1.1.1.3.6 Nyandazulu Proje	960.00	18 333.34	17 373.34	94.76	0.00
O1355-7/IE00578/F9184/X087/R0394/001/D (11.6.1 Oribi Paddock/ Ezinq (	0.00	1 666.66	1 666.66	100.00	0.00
O1355-8/IE00578/F9184/X087/R0394/001/D (11.7.1 Gamalakhe)	0.00	16 666.66	16 666.66	100.00	0.00
O1355-9/IE00583/F0047/X087/R0394/001/F (S/O 1.22 Printing and Stator	5 948.70	15 988.16	10 039.46	62.79	11 632.48
O1356-10/IE00564/F0041/X087/R0394/001/M (1.1.4.3 Media Fam Trips :)	16 804.00	53 333.34	36 529.34	68.49	0.00
O1356-17/IE00751/F9184/X087/R0394/001/M (SO 1.1.4.1: Local Awarenes	15 631.29	72 000.00	56 368.71	78.29	0.00
O1356-24/IE00753/F9184/X087/R0393/001/M1 (1.1.1.2 Campaign Print & (	5 765.22	433 333.34	427 568.12	98.67	2 100.00
O1356-25/IE00754/F9184/X087/R0394/001/M1 (1.1.6.2 Campaign Gifts an	2 775.00		(2 775.00)	0.00	0.00
O1356-3/IE00754/F9184/X087/R0394/001/M1 (1.1.6.2 Gifts and Promotion	12 231.45	26 963.84	14 732.39	54.64	0.00
O1356-9/IE00059/F9184/X087/R0394/001/M1 (1.1.3.1 Shows: S&T)	0.00	3 333.34	3 333.34	100.00	0.00
O1356-9/IE00060/F9184/X087/R0394/001/M1 (1.1.3.1 Shows: Accommoda	0.00	9 083.34	9 083.34	100.00	0.00
O1356-9/IE00143/F9184/X087/R0394/001/M1 (1.1.3.1 Shows: Car Rental)	0.00	500.00	500.00	100.00	0.00
O1356-9/IE00564/F9184/X087/R0394/001/M1 (1.1.3.1 Shows: Entrance fee	0.00	13 833.34	13 833.34	100.00	0.00
O1356-9/IE00753/F9184/X087/R0394/001/M1 (1.1.3.1 Shows: Marketing &	0.00	19 916.66	19 916.66	100.00	0.00
O1356-9/IE01581/F9184/X087/R0394/001/M1 (1.1.3.1 Shows: Air Transpor	0.00	3 916.66	3 916.66	100.00	0.00
O1356-9/IE01583/F9184/X087/R0394/001/M1 (1.1.3.1 Shows: Own Transp	0.00	1 606.50	1 606.50	100.00	0.00
O1357-2/IE00059/F9184/X087/R0394/001/D (2.2.1.2 SMME Training & Dev	205.00	33 333.34	33 128.34	99.39	0.00
O1357-4/IE00576/F9184/X087/R0394/001/D (2.4.1.2 Tourism Interns & Gr	10 200.00	41 686.66	31 486.66	75.53	34 871.53
O1357-7/IE00564/F9184/X087/R0394/001/M1 (DM1.1.1.5 Speed Marketin	0.00	37 416.66	37 416.66	100.00	0.00
O1558-1/IE00579/F9184/X087/R0394/001/OO (S/O 1.22: M&R Vehicles)	3 302.90	1 658.50	(1 644.40)	(99.15)	4 046.10
Total 4710 - Operational Cost [Expenditure]	228 382.09	1 616 663.64	1 388 281.55	85.87	300 666.49
6000 - Disposal of Fixed and Intangible					
D0001/IZ00091/F9184/X087/R0394/001/CS (Loss on Computer equipment)	0.00	500.00	500.00	100.00	0.00
D0001/IZ00095/F9184/X087/R0394/001/F (Loss on Furn & Fittings)	0.00	208.34	208.34	100.00	0.00
Total 6000 - Disposal of Fixed and Intangible Assets [Ga	0.00	708.34	708.34	100.00	0.00
4900 - Employee Related Cost [Expendi					
O0001/IE00036/F9184/X087/R0394/001/OO (Basic Salary and Wages)	299 746.22	305 066.34	5 320.12	1.74	698 449.41
O0001/IE00038/F9184/X087/R0394/001/OO (Bonuses - Staff)	0.00	25 422.16	25 422.16	100.00	14 876.56
O0001/IE00043/F9184/X087/R0394/001/OO (Medical Aid - Staff)	24 123.11	41 563.34	17 440.23	41.96	48 293.01
O0001/IE00044/F9184/X087/R0394/001/OO (Retirement RA - Staff)	17 104.84	27 033.34	9 928.50	36.73	26 414.64
O0001/IE00045/F9184/X087/R0394/001/OO (UIF - Staff)	2 343.74	2 133.34	(210.40)	(9.86)	4 074.46
O0001/IE00121/F9184/X087/R0394/001/OO (Cellular - Staff)	5 000.00	5 300.00	300.00	5.66	8 000.00
O0001/IE00128/F9184/X087/R0394/001/CS (S57: CEO Salary)	216 730.36	216 186.16	(544.20)	(0.25)	209 280.00
O0001/IE00130/F9184/X087/R0394/001/CS (S57: CEO Performance Bonu	0.00	23 420.16	23 420.16	100.00	0.00
O0001/IE00140/F9184/X087/R0394/001/CS (S57: CEO UIF)	354.24	297.50	(56.74)	(19.07)	297.44
O0001/IE01521/F9184/X087/R0394/001/OO (Housing - Staff)	1 328.10	3 062.50	1 734.40	56.63	1 770.80
O0001/IE01530/F9184/X087/R0394/001/OO (Leave Pay - Staff)	0.00		0.00	0.00	53 847.23
O0001/IE01531/F9184/X087/R0394/001/OO (Leave Pay: Provision)	0.00	22 826.34	22 826.34	100.00	0.00
O0001/IE06059/F9184/X087/R0394/001/OO (S57: GM: F&CS: Salary)	137 660.77	137 314.66	(346.11)	(0.25)	132 928.50
O0001/IE06071/F9184/X087/R0394/001/OO (S57: GM: F&CS: UIF)	354.24	297.50	(56.74)	(19.07)	297.44
O0001/IE06076/F9184/X087/R0394/001/OO (S57: GM: Dev: Salary)	0.00		0.00	0.00	122 464.50
O0001/IE06109/F9184/X087/R0394/001/OO (S57: GM: F&CS :Performanc	0.00	14 875.84	14 875.84	100.00	0.00
O0001/IE06253/F9184/X087/R0394/001/OO (S57: GM: Dev UIF)	0.00		0.00	0.00	297.44
O0001/IE07243/F9184/X044/R0394/001/EAC (BoD : EJ Crutchfield)	25 796.66	23 224.16	(2 572.50)	(11.08)	32 813.66

<u>Account</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Var %</u>	<u>PY Actual</u>
O0001/IE07246/F9184/X044/R0394/001/EAC (BoD: HR Kelly)	9 724.10	14 655.66	4 931.56	33.65	32 677.96
O0001/IE07250/F9184/X044/R0394/001/EAC (BoD : C Davenhill)	10 195.64	11 032.00	836.36	7.58	8 250.78
O0001/IE07251/F9184/X044/R0394/001/EAC (BoD : WV Mzulwini)	9 100.66	11 032.00	1 931.34	17.51	19 900.66
O0001/IE07253/F9184/X044/R0394/001/EAC (BoD: ZP Ngubane)	7 665.65	10 159.00	2 493.35	24.54	15 450.78
O0001/IE07254/F9184/X044/R0394/001/EAC (BoD: J Harris)	0.00	10 159.00	10 159.00	100.00	0.00
O0001/IE07258/F9184/X044/R0394/001/EAC (BoD: JT Jeffreys)	7 407.15	10 159.00	2 751.85	27.09	19 050.78
O0001/IE07261/F9184/X044/R0394/001/EAC (BoD : MBW Xolo)	0.00	1 144.50	1 144.50	100.00	0.00
Total 4900 - Employee Related Cost [Expenditure]	774 635.48	916 364.50	141 729.02	15.47	1 449 436.05
Profit Before Tax	<u>2 420 709.05</u>	<u>23 249.80</u>	<u>2 397 459.25</u>	<u>10 311.74</u>	<u>(1 930 223.49)</u>

Trial Balance

UGU South Coast Tourism (Pty) Ltd

For: August 2021

Trial Balance

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<u>Account</u>	<u>Account Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
Balance Sheet					
Net Profit (Accumulated)			13 613 047.63		6 538 671.83
Net Profit			2 420 709.05	1 930 223.49	
C0003-1/IA06193/F9184/X087/R0394/001/OO (Acquisitions Computers - current year)	8900 - Property, Plant and Equipment	23 565.21		0.00	
C0004-1/IA06233/F9184/X087/R0394/001/OO (Acquisitions Furniture & Fittings - current year)	8900 - Property, Plant and Equipment	3 033.91			0.00
C0075-1/IA06187/F9184/X049/R0393/001/F (OB: Acc dep: computers)	8900 - Property, Plant and Equipment		106 248.85		106 248.85
C0075-1/IA06200/F9184/X049/R0393/001/F (OB: Computers - cost)	8900 - Property, Plant and Equipment	215 886.44		215 886.44	
C0075-2/IA05091/F9387/X087/R0394/001/F (Current year: Acc dep Intangibles)	8500 - Intangible Assets [Assets - Non-		8 963.08		1 676.16
C0075-2/IA05094/F9387/X087/R0394/001/CS (Acc dep Intangibles disposal - current year)	8500 - Intangible Assets [Assets - Non-	11 237.67			
C0075-3/IA06198/F9184/X087/R0394/001/F (Cost Computer Equipment Disposal : Current year)	8900 - Property, Plant and Equipment		38 706.11		
C0076-1/IA06247/F9184/X049/R0393/001/F (OB: Acc dep : Furn & Fittings)	8900 - Property, Plant and Equipment		390 935.10		390 935.10
C0076-1/IA06261/F9184/X049/R0393/001/F (OB: Furniture & Fittings)	8900 - Property, Plant and Equipment	633 945.47		633 945.47	
C0076-3/IA06258/F9184/X087/R0394/001/F (Cost Furn & Fittings Disposal: Current year)	8900 - Property, Plant and Equipment		185 695.64		
C0079-1/IA01361/F9184/X049/R0393/001/F (OB: Acc dep Vehicles)	8900 - Property, Plant and Equipment		281 885.26		281 885.26
C0079-1/IA01374/F9184/X049/R0393/001/F (OB: Motor vehicles - cost)	8900 - Property, Plant and Equipment	346 487.11		346 487.11	
C0086-1/IA00758/F9184/X087/R0394/001/OO (Acquisitions Intangibles - current year)	8500 - Intangible Assets [Assets - Non-	2 869.57			0.00
C0217-1/IA05091/F9184/X054/R0393/001/M (OB: Acc dep (amortisation) Intangibles)	8500 - Intangible Assets [Assets - Non-		29 744.15		29 744.15
C0217-1/IA05108/F9184/X054/R0393/001/M1 (OB: Intangibles - cost)	8500 - Intangible Assets [Assets - Non-	66 777.58		66 777.58	
C0217-2/IA05105/F9184/X087/R0394/001/F (Cost Intangibles Disposal: Current year)	8500 - Intangible Assets [Assets - Non-		12 411.39		
C0336-2/IA00026/F9184/X087/R0394/001/M (OB: Acc dep Signage)	8900 - Property, Plant and Equipment		44 137.35		44 137.35
C0336-2/IA00060/F9184/X087/R0394/001/M (OB: Signage - cost)	8900 - Property, Plant and Equipment	167 187.50		167 187.50	
C0352-1/IA00086/F9184/X049/R0393/001/F (OB: Signage - cost)	8900 - Property, Plant and Equipment		56 417.19		56 417.19
C0352-1/IA00100/F9184/X049/R0393/001/F (OB: Containers - cost)	8900 - Property, Plant and Equipment	121 659.34		121 659.34	
D0001/IA00022/F9184/X087/R0394/001/F (Current year: Acc dep: Containers)	8900 - Property, Plant and Equipment		8 789.19		1 361.22
D0001/IA00042/F9184/X087/R0394/001/F (Current year: Acc dep : Signage)	8900 - Property, Plant and Equipment		12 084.95		1 870.36
D0001/IA00043/F9184/X087/R0394/001/F (Current year: Acc dep Disposal :Computers)	8900 - Property, Plant and Equipment	33 822.62			
D0001/IA01357/F9184/X087/R0394/001/F (Current year: Acc dep: Motor vehicles)	8900 - Property, Plant and Equipment		23 328.44		11 558.10
D0001/IA02311/F9184/X049/R0393/001/F (Prepaid accounts)	7860 - Trade and other Receivables fr	21 749.26		26 033.78	
D0001/IA02367/F9184/X049/R0394/001/F (Debtors Control)	7860 - Trade and other Receivables fr	18 729 102.06		11 643 349.05	
D0001/IA06183/F9184/X087/R0394/001/CS (Current year: Acc dpe : Computer)	8900 - Property, Plant and Equipment		36 473.09		6 240.20
D0001/IA06243/F9184/X087/R0394/001/F (Current year: Acc dep: Furn & Fittings)	8900 - Property, Plant and Equipment		42 722.49		10 149.02

<u>Account</u>	<u>Account_Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
Balance Sheet					
D0001/IA06244/F9184/X087/R0394/001/F (Current year: Acc dep Disposals: Furn & Fittings)	8900 - Property, Plant and Equipment	131 114.65			
D0001/IA09518/F9184/X049/R0393/001/CS (Default Transactions/Deposits/Parent Municipality/Finance/Administrative or Head Office/Default/Corp Services)	7100 - Cash and Cash Equivalents [As	44 786.59		43 982.23	
D0001/IA09538/F9184/X049/R0393/001/F (ABSA: 409 0521 454 (SCBF))	7100 - Cash and Cash Equivalents [As	0.00		7 562.59	
D0001/IA09551/F9184/X049/R0394/001/CS (ABSA Bank : 923 2869 178: Call account)	7100 - Cash and Cash Equivalents [As	8 455 973.57		3 776 322.25	
D0001/IA09591/F9184/X049/R0393/001/F (ABSA Bank: 407 4036 586 : Primary)	7100 - Cash and Cash Equivalents [As	1 320 399.09		1 289 886.93	
D0001/IA09591/F9184/X087/R0393/001/F (Under / Over banking)	7100 - Cash and Cash Equivalents [As	0.00			14.09
D0001/IA10203/F9184/X049/R0393/001/F (ABSA Bank: 206 9678 591: Fixed deposit)	7100 - Cash and Cash Equivalents [As			52 054.69	
D0001/IA10208/F9184/X087/R0394/001/F (Float)	7100 - Cash and Cash Equivalents [As	300.00		300.00	
D0001/IA10214/F9184/X049/R0393/001/F (Petty Cash)	7100 - Cash and Cash Equivalents [As	1 146.04		3 325.37	
D0001/IA10243/F9184/X049/R0393/001/F (Default Transactions/Opening Balance/Parent Municipality/Finance/Administrative or Head O/Default/Finance & HR/)	7300 - Current Portion of Non-current F		5 487.03	0.00	
D0001/IA10249/F9184/X049/R0393/001/F (USCDA Loan)	7300 - Current Portion of Non-current F	4 700 903.84		4 578 184.16	
D0001/IA10274/F9184/X087/R0394/001/F (Accrued Income Receivable)	7820 - Receivables from Non-exchang	4 751.60		3 518.29	
D0001/IA10377/F9184/X049/R0393/001/F (Vat input receivable)	7900 - VAT Receivable [Assets - Curre	143 885.76		107 623.13	
D0001/IL27884/F9184/X049/R0394/001/F (Vat output payable)	9750 - Output VAT [Liabilities - Current		543 870.14		14 975.41
D0001/IL37839/F9184/X087/R0393/001/F (Vat Control)	9740 - VAT Payable (Control) [Liabilitie		116 624.60		88 152.59
D0001/IL43223/F9184/X087/R0393/001/F (Creditors Control)	9710 - Trade and Other Payable Excha		65 216.96		82 037.35
D0001/IL43223/F9184/X087/R0394/001/F (Accrued expenses)	9710 - Trade and Other Payable Excha		5 411.98		12 218.41
D0001/IL53713/F9184/X087/R0394/001/F (S57: Performance Bonus provision)	9710 - Trade and Other Payable Excha		205 325.10		291 050.25
D0001/IL53896/F9184/X049/R0393/001/F (PAYE CONTROL)	9710 - Trade and Other Payable Excha		731.26		511.32
D0001/IL53900/F9184/X049/R0393/001/F (UIF CONTROL)	9710 - Trade and Other Payable Excha	0.05		0.00	
D0001/IL53901/F9184/X049/R0393/001/F (Control : SDL)	9710 - Trade and Other Payable Excha		29.25		11 374.36
D0001/IL53906/F9184/X049/R0393/001/F (Control : RA)	9710 - Trade and Other Payable Excha		0.04		0.02
D0001/IL53907/F9184/X049/R0393/001/F (Control : Medical Aid)	9710 - Trade and Other Payable Excha		4 024.00		87.00
D0001/IL53921/F9184/X049/R0393/001/F (Provision Staff leave)	9710 - Trade and Other Payable Excha		321 379.52		432 597.09
D0001/IL53934/F0001/X049/R0394/001/C (744: Munster Card Machine)	9710 - Trade and Other Payable Excha	0.00		415.00	
D0001/IL53934/F9184/X049/R0393/001/D (249 Hibberdene Credit Card)	9710 - Trade and Other Payable Excha		0.00		345.00
D0001/IL53934/F9184/X087/R0393/001/CS (272 Scottburgh Credit Card)	9710 - Trade and Other Payable Excha	760.00			0.00
D0001/IL53934/F9184/X087/R0394/001/F (256: Margate card Machine)	9710 - Trade and Other Payable Excha		0.00	293.00	
D0001/IL53947/F9184/X049/R0393/001/F (Default Transactions/Opening Balance/Parent Municipality/Finance/Administrative or Head O/Default/Finance & HR/)	9710 - Trade and Other Payable Excha		13 575.74	1 471.32	
D0001/IL54009/F9184/X049/R0393/001/F (UNION CONTROL)	9710 - Trade and Other Payable Excha		195.00	0.00	

<u>Account</u>	<u>Account_Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
Balance Sheet					
D0001/IL65548/F9184/X049/R0393/001/F (Default Transactions/Opening Balance/Parent Municipality/Finance/Administrative or Head Office/Default/Finance)	9860 - Financial Liabilities [Liabilities - I		1 707.75		16 763.44
D0001/LN00006/F0001/X049/R0393/001/F (Default Transactions/Opening Balance/Non-funding Transactions/Finance/Administrative or Head O/Default/Finance & HR)	9910 - Accumulated Surplus/(Deficit) [I		474.73		474.73
D0001/LN00007/F0001/X087/R0393/001/C (Accumulated surplus)	9910 - Accumulated Surplus/(Deficit) [I		16 584 892.87		16 584 892.87
D0001/LN00010/F9184/X049/R0393/001/F (Ordinary shares)	9920 - Equity [Net Assets]		100.00		100.00
		35 181 344.93	35 181 344.93	25 016 488.72	25 016 488.72
Income Statement					
Net Profit		2 420 709.05			1 930 223.49
D0001/IR01059/F0047/X087/R0394/001/F (Interest Income)	1100 - Interest, Dividend and Rent on I		35 129.50		25 154.08
D0001/IR01453/F0047/X087/R0394/001/F (Membership fees raised)	1500 - Sales of Goods and Rendering		87 434.78		128 500.00
D0001/IR01531/F0047/X087/R0394/001/F (Commission Income)	1300 - Operational Revenue [Revenue		226.09		3 490.93
D0001/IR06052/F9184/X087/R0394/001/CS (Municipal Grant funding)	3000 - Transfers and Subsidies [Rever		3 571 691.00		
O0001/IE00017/F9184/X046/R0394/001/CS (Internal Audit Committee fees)	4200 - Contracted Services [Expenditu	40 326.07			
O0001/IE00036/F9184/X087/R0394/001/OO (Basic Salary and Wages)	4900 - Employee Related Cost [Expen	299 746.22		698 449.41	
O0001/IE00038/F9184/X087/R0394/001/OO (Bonuses - Staff)	4900 - Employee Related Cost [Expen			14 876.56	
O0001/IE00043/F9184/X087/R0394/001/OO (Medical Aid - Staff)	4900 - Employee Related Cost [Expen	24 123.11		48 293.01	
O0001/IE00044/F9184/X087/R0394/001/OO (Retirement RA - Staff)	4900 - Employee Related Cost [Expen	17 104.84		26 414.64	
O0001/IE00045/F9184/X087/R0394/001/OO (UIF - Staff)	4900 - Employee Related Cost [Expen	2 343.74		4 074.46	
O0001/IE00121/F9184/X087/R0394/001/OO (Cellular - Staff)	4900 - Employee Related Cost [Expen	5 000.00		8 000.00	
O0001/IE00128/F9184/X087/R0394/001/CS (S57: CEO Salary)	4900 - Employee Related Cost [Expen	216 730.36		209 280.00	
O0001/IE00140/F9184/X087/R0394/001/CS (S57: CEO UIF)	4900 - Employee Related Cost [Expen	354.24		297.44	
O0001/IE00144/F0045/X087/R0394/001/F (Staff Travel Reimbursement)	4710 - Operational Cost [Expenditure]	1 165.99		2 744.18	
O0001/IE00516/F0047/X087/R0394/001/F (Municipal Running Cost/Bad Debts Written Off/Sales of Goods and Rende/Tourism/Whole of the District/Default/Finance & HR/)	4000 - Bad Debts Written Off [Expendi			2 000.00	
O0001/IE00579/F9184/X087/R0394/001/CS (S/O 1.22 Maintenance & Repair - Furn & Fittings)	4710 - Operational Cost [Expenditure]			140.00	
O0001/IE00595/F9184/X044/R0394/001/EAC (BoD SDL)	4710 - Operational Cost [Expenditure]	348.97		527.14	
O0001/IE00595/F9184/X046/R0393/001/CS (SDL : Internal Audit)	4710 - Operational Cost [Expenditure]	199.31			
O0001/IE00595/F9184/X087/R0394/001/OO (S57: SDL)	4710 - Operational Cost [Expenditure]	6 466.04		10 549.27	
O0001/IE00607/F9184/X087/R0394/001/CS (SO 1.22 : Wet Fuel)	4710 - Operational Cost [Expenditure]	509.03		1 175.49	
O0001/IE00709/F0047/X087/R0394/001/F (Depreciation: Computer Equipment)	4400 - Depreciation and Amortisation [	2 666.76		6 240.20	
O0001/IE00711/F0047/X087/R0394/001/F (Depreciation: Furniture & Fittings)	4400 - Depreciation and Amortisation [	2 798.12		10 149.02	
O0001/IE00723/F0047/X087/R0394/001/F (Depreciation: Vehicles)	4400 - Depreciation and Amortisation [	1 794.49		11 558.10	
O0001/IE00759/F9184/X087/R0394/001/CS (S/O 1.22: Bank Charges)	4710 - Operational Cost [Expenditure]	3 809.57		8 139.75	

<u>Account</u>	<u>Account Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
Income Statement					
O0001/IE00769/F9184/X087/R0394/001/00 (S57: Cellphone)	4710 - Operational Cost [Expenditure]	7 489.24		10 142.10	
O0001/IE01521/F9184/X087/R0394/001/00 (Housing - Staff)	4900 - Employee Related Cost [Expenditure]	1 328.10		1 770.80	
O0001/IE01530/F9184/X087/R0394/001/00 (Leave Pay - Staff)	4900 - Employee Related Cost [Expenditure]			53 847.23	
O0001/IE06059/F9184/X087/R0394/001/00 (S57: GM: F&CS: Salary)	4900 - Employee Related Cost [Expenditure]	137 660.77		132 928.50	
O0001/IE06071/F9184/X087/R0394/001/00 (S57: GM: F&CS: UIF)	4900 - Employee Related Cost [Expenditure]	354.24		297.44	
O0001/IE06076/F9184/X087/R0394/001/00 (S57: GM: Dev: Salary)	4900 - Employee Related Cost [Expenditure]			122 464.50	
O0001/IE06253/F9184/X087/R0394/001/00 (S57: GM: Dev UIF)	4900 - Employee Related Cost [Expenditure]			297.44	
O0001/IE07243/F9184/X044/R0394/001/EAC (BoD : EJ Crutchfield)	4900 - Employee Related Cost [Expenditure]	25 796.66		32 813.66	
O0001/IE07246/F9184/X044/R0394/001/EAC (BoD: HR Kelly)	4900 - Employee Related Cost [Expenditure]	9 724.10		32 677.96	
O0001/IE07250/F9184/X044/R0394/001/EAC (BoD : C Davenhill)	4900 - Employee Related Cost [Expenditure]	10 195.64		8 250.78	
O0001/IE07251/F9184/X044/R0394/001/EAC (BoD : WV Mzulwini)	4900 - Employee Related Cost [Expenditure]	9 100.66		19 900.66	
O0001/IE07253/F9184/X044/R0394/001/EAC (BoD: ZP Ngubane)	4900 - Employee Related Cost [Expenditure]	7 665.65		15 450.78	
O0001/IE07258/F9184/X044/R0394/001/EAC (BoD: JT Jeffreys)	4900 - Employee Related Cost [Expenditure]	7 407.15		19 050.78	
O0001/IE07600/F0047/X087/R0394/001/F (Depreciation: Signage)	4400 - Depreciation and Amortisation [Expenditure]	929.61		1 870.36	
O0001/IE07635/F0047/X087/R0394/001/F (Depreciation: Containers)	4400 - Depreciation and Amortisation [Expenditure]	676.09		1 361.22	
O1337-1/IE00795/F9184/X087/R0394/001/C1 (1.1.5.1 Website & App Systems Development)	4710 - Operational Cost [Expenditure]	29 864.64		29 600.00	
O1353-5/IE00018/F9184/X087/R0394/001/M1 (DM 1.1.7.1 Research Brand Tracking)	4200 - Contracted Services [Expenditure]	2 574.75		71 838.91	
O1354-3/IE00578/F9184/X087/R0394/001/D (2.1.1.1.3.5 Kwa Nzimakwe Multi Project)	4710 - Operational Cost [Expenditure]	2 101.00			
O1355-10/IE00634/F9184/X087/R0394/001/CS (S/O 1.22 Electricity & Water)	4200 - Contracted Services [Expenditure]	8 699.35		18 803.40	
O1355-10/IE00765/F0047/X087/R0394/001/F (S/O 1.22 Car Valet and Washing)	4710 - Operational Cost [Expenditure]	120.00		60.00	
O1355-10/IE00778/F0047/X087/R0394/001/F (S/O 1.22 Telephone)	4710 - Operational Cost [Expenditure]	17 979.00		15 210.09	
O1355-11/IE00008/F9184/X087/R0394/001/CS (S/O 1.22 Legal Advice and Litigation)	4200 - Contracted Services [Expenditure]			44 757.50	
O1355-12/IE00030/F0047/X087/R0394/001/F (Amortisation: Intangibles)	4400 - Depreciation and Amortisation [Expenditure]	656.01		1 676.16	
O1355-12/IE00698/F0047/X087/R0394/001/F (S/O 1.22 Security Services)	4200 - Contracted Services [Expenditure]	4 513.92		7 521.09	
O1355-13/IE00579/F0047/X087/R0394/001/F (S/O 1.22 M&R Computers & IT)	4710 - Operational Cost [Expenditure]	3 469.56		1 391.31	
O1355-15/IE00579/F9184/X087/R0394/001/00 (S/O 1.22 Cleaning materials)	4710 - Operational Cost [Expenditure]	1 648.58		6 246.02	
O1355-16/IE00579/F9184/X087/R0394/001/00 (S/O 1.22 Rental)	4710 - Operational Cost [Expenditure]	75 426.90		154 275.81	
O1355-17/IE00579/F9184/X087/R0394/001/00 (S/O 1.22 Refreshments)	4710 - Operational Cost [Expenditure]	920.70		7 815.22	
O1355-19/IE00584/F9184/X087/R0394/001/M1 (S/O 1.22 Subscriptions)	4710 - Operational Cost [Expenditure]	150.00			
O1355-29/IE00025/F9184/X087/R0394/001/D1 (2.1.1.3. AgriTourism)	4200 - Contracted Services [Expenditure]	6 269.65			
O1355-4/IE00578/F9184/X087/R0394/001/D (2.1.1.1.3.4 KwaXolo Cave Project)	4710 - Operational Cost [Expenditure]	250.00			
O1355-5/IE00578/F9184/X087/R0394/001/D (2.1.1.1. Ntelezi Msani program)	4710 - Operational Cost [Expenditure]	2 640.00			

<u>Account</u>	<u>Account_Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
Income Statement					
O1355-6//E00578/F9184/X087/R0394/001/D (2.1.1.1.3.6 Nyandazulu Project)	4710 - Operational Cost [Expenditure]	960.00			
O1355-9//E00539/F0047/X087/R0394/001/F (S/O 1.22 Furniture and Office Equipment lease)	4700 - Operating Leases [Expenditure]	4 652.38		3 990.00	
O1355-9//E00583/F0047/X087/R0394/001/F (S/O 1.22 Printing and Stationary)	4710 - Operational Cost [Expenditure]	5 948.70		11 632.48	
O1356-10//E00564/F0041/X087/R0394/001/M (1.1.4.3 Media Fam Trips :)	4710 - Operational Cost [Expenditure]	16 804.00			
O1356-17//E00751/F9184/X087/R0394/001/M (SO 1.1.4.1: Local Awareness Campaigns)	4710 - Operational Cost [Expenditure]	15 631.29			
O1356-24//E00753/F9184/X087/R0393/001/M1 (1.1.1.2 Campaign Print & Online)	4710 - Operational Cost [Expenditure]	5 765.22		2 100.00	
O1356-25//E00754/F9184/X087/R0394/001/M1 (1.1.6.2 Campaign Gifts and Promotional 1.1.6.2)	4710 - Operational Cost [Expenditure]	2 775.00			
O1356-29//E00018/F9184/X087/R0394/001/M (DC21_S/O 5.34 / 1.1.6 Newsletters)	4200 - Contracted Services [Expenditu	3 000.00			
O1356-3//E00754/F9184/X087/R0394/001/M1 (1.1.6.2 Gifts and Promotional Items)	4710 - Operational Cost [Expenditure]	12 231.45			
O1356-31//E00645/F9184/X087/R0394/001/M1 (DM1.1.1.2 Graphic Design)	4200 - Contracted Services [Expenditu	9 654.07			
O1356-33//E00837/F9184/X087/R0394/001/M1 (DM 1.1.1.1 Public Relations & Communication)	4200 - Contracted Services [Expenditu	175 000.00		145 500.00	
O1356-4//E00656/F9184/X087/R0394/001/M1 (1.1.6.3 Photo & Video Library)	4200 - Contracted Services [Expenditu	450.00		10 000.00	
O1357-2//E00059/F9184/X087/R0394/001/D (2.2.1.2 SMME Training & Development)	4710 - Operational Cost [Expenditure]	205.00			
O1357-3//E00845/F9184/X087/R0394/001/D (2.2.1.3 SMME Grading)	4200 - Contracted Services [Expenditu	6 093.48			
O1357-4//E00576/F9184/X087/R0394/001/D (2.4.1.2 Tourism Interns & Graduate Program)	4710 - Operational Cost [Expenditure]	10 200.00		34 871.53	
O1558-1//E00579/F9184/X087/R0394/001/OO (S/O 1.22: M&R Vehicles)	4710 - Operational Cost [Expenditure]	3 302.90		4 046.10	
		3 694 481.37	3 694 481.37	2 087 368.50	2 087 368.50
Totals		38 875 826.30	38 875 826.30	27 103 857.22	27 103 857.22

Ugu District Municipality

Quality Certificate

I, Michael Ntombela, the municipal manager of Ugu District Municipality
(name of municipality), hereby certify that-

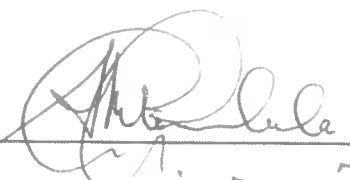
(mark as appropriate)

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

for the month of **August** 2021 has been prepared in accordance with the
Municipal Finance Management Act and regulations made under that Act.

Print name ELLIOT MICHAEL SIBUSISO NTOMBELA

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature 

Date 14/09/2021